

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION



CRESCENT SOIL AND WATER CONSERVATION DISTRICT
BOULTE, LOUISIANA

RECEIVED
MAY 25 2003
OFFICE OF THE LEGISLATIVE AUDITOR

REPORT NO. 03-26-11

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. This report is available for public inspection at the District Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 1/2/04

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2002

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

REPORT NO. 92-25-11

CRESCENT SOIL AND WATER CONSERVATION DISTRICT
BOULTE, LOUISIANA

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LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

Board of Supervisors
Crescent Soil and Water Conservation District
P. O. Box 531
Boutte, Louisiana 70009

Gentlemen:

We have audited the accompanying Balance Sheet of the Crescent Soil and Water Conservation District, as of June 30, 2002, and the related Statements of Revenue, Expenditures and Changes in Fund Balance for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects the financial position of the Crescent Soil and Water Conservation District as of June 30, 2002, and the results of its operations and changes in its fund balance for the year then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

Sincerely,



Mark A. Tillman
Audit Director

MAT: bt

cc. State Soil and Water Conservation Committee
Legislative Auditor

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
ASSET DIVISION

REPORT NO. 02-05-11

REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Management of the Crescent Soil and Water Conservation District is responsible for the District's compliance with state and local regulations. As part of our audit, we selected and tested transactions and records to determine the extent to which the Crescent Soil and Water Conservation District complied with material laws and regulations of the State of Louisiana.

Our testing of transactions and records disclosed no instances of noncompliance.

EXHIBIT A

ADOPTED COMBINED BALANCE SHEET

	GENERAL FUND	SPECL. REVENUE FUND	GENERAL FIXED-ASSETS	FUND BALANCE 2002	FUND BALANCE 2003
ASSETS					
Cash	\$10,000.00	\$11,044.00		\$21,044.00	\$10,000.00
Accounts Receivable	\$0.00	\$0.00		\$0.00	\$0.00
Prepay Cash	\$0.00	\$0.00		\$0.00	\$0.00
Certificates of Deposit	\$50,000.00	\$0.00		\$50,000.00	\$50,000.00
Due From Other Funds	\$0.00	\$0.00		\$0.00	\$0.00
Money Market	\$0.00	\$0.00		\$0.00	\$0.00
Savings	\$85,188.77	\$0.00		\$85,188.77	\$47,288.47
Prepaid Insurance	\$145.75	\$0.00		\$145.75	\$145.75
Prepaid Maintenance	\$0.00	\$0.00		\$0.00	\$0.00
Furniture & Equipment			\$20,982.75	\$20,982.75	\$20,982.75
TOTAL ASSETS	\$15,405.00	\$12,044.00	\$20,982.75	\$117,000.77	\$148,198.00
LIABILITIES					
Accounts Payable	\$0.00	\$0.00		\$0.00	\$0.00
Accrued Salaries	\$0.00	\$0.00		\$0.00	\$108.00
Accrued FICA	\$0.00	\$0.00		\$0.00	\$11.84
Accrued Retirement	\$0.00	\$0.00		\$0.00	\$3.80
Accrued Loans	\$0.00	\$0.00		\$0.00	\$88.00
Due To Other Funds	\$0.00	\$0.00		\$0.00	\$0.00
TOTAL LIABILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$258.84
FUND EQUITY					
Fund Balance-Res. Group Insurance	\$791.34	\$0.00		\$791.34	\$0.00
Fund Balance-Res.-Other Insurance	\$248.78	\$0.00		\$248.78	\$248.78
Fund Balance-Res.-Maintenance	\$0.00	\$0.00		\$0.00	\$0.00
Fund Balance-Res.-Retirement	\$0.00	\$0.00		\$0.00	\$28.87
Fund Balance-Unreserved	\$128,487.00	\$11,044.00		\$139,531.00	\$116,580.00
Investments in G. P. A.			\$20,582.75	\$20,582.75	\$20,582.75
TOTAL FUND EQUITY	\$130,400.00	\$12,044.00	\$20,582.75	\$173,088.77	\$144,900.78
TOTAL LIABILITIES & FUND EQUITY	\$130,400.00	\$12,044.00	\$20,582.75	\$173,088.77	\$148,198.00

The accompanying notes are an integral part of this statement.

EXHIBIT B

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

	GENERAL FUND 2002	SPECIAL REVENUES	TOTAL FUND 2002	TOTAL FUND 2001
REVENUE				
SGP	\$0.00	\$0.00	\$0.00	\$0.00
SGD (PHE)	\$0.00	\$0.00	\$0.00	\$0.00
Quadranting	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$1,671.50	\$0.00	\$1,671.50	\$4,317.07
Local	\$0.00	\$0.00	\$0.00	\$1,000.00
WPCA	\$0.00	\$0.00	\$0.00	\$0.00
Rent	\$0.00	\$0.00	\$0.00	\$0,000.00
Navigation	\$0.00	\$22,001.00	\$22,001.00	\$0,000.00
Bookings	\$0.00	\$0.00	\$0.00	\$0.00
State Funds	\$22,562.43	\$0.00	\$22,562.43	\$22,570.00
Water Quality	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$24,233.93	\$22,001.00	\$46,234.93	\$27,887.07
EXPENDITURES				
Advertisements (ad-revised)	\$0.00	\$0.00	\$0.00	\$0.00
Area Meeting	\$100.00	\$0.00	\$100.00	\$100.00
Awards, Contests, Promotions	\$100.00	\$0.00	\$100.00	\$0.00
Bank Charges	\$0.00	\$0.00	\$0.00	\$4.50
Board Meetings- per item	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Board Meetings- mileage	\$0.00	\$0.00	\$0.00	\$400.00
Board Lunch/Fuel	\$0.00	\$0.00	\$0.00	\$0.00
Books & Subscriptions	\$1,071.00	\$0.00	\$1,071.00	\$1,000.00
Equipment Purchases	\$0.00	\$0.00	\$0.00	\$0.00
Fuel Maintenance/Supplies	\$170.00	\$20.00	\$190.00	\$140.00
Fuel Trip Funds	\$0.00	\$0.00	\$0.00	\$0.00
Insurance group health	\$1,070.00	\$0.00	\$1,070.00	\$1,000.00
Insurance other	\$3,770.00	\$0.00	\$3,770.00	\$3,700.00
Insurance/unemployment	\$11.17	\$0.00	\$11.17	\$0.00
Maintenance & Repairs	\$70.00	\$0.00	\$70.00	\$1,000.00
Miscellaneous	\$100.00	\$0.00	\$100.00	\$0.00
Office Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Parts	\$0.00	\$7,000.00	\$7,000.00	\$1,000.00
Postage	\$0.00	\$0.00	\$0.00	\$0.00
Rent	\$0.00	\$0.00	\$0.00	\$0.00
Repairs & Utilities	\$0.00	\$0.00	\$0.00	\$0.00
Salaries	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00
SGA	\$0.00	\$0.00	\$0.00	\$1,000.00
Supplies	\$0.00	\$0.00	\$0.00	\$0.00
Telephone	\$0.00	\$0.00	\$0.00	\$100.00
Traavel	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Taxes	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$22,000.00	\$0,000.00	\$22,000.00	\$22,000.00
Excess (deficiency) of Revenue over Expenditures	\$2,233.93	\$22,001.00	\$24,234.93	\$5,887.07

The accompanying notes are an integral part of this statement.

EXHIBIT C

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE

	GENERAL FUND 2002	SPEC. REVENUE FUND	TOTAL FUND 2002	TOTAL FUND 2001
Fund Balance-Unreserved Beginning of the Year	\$102,088.00	\$73,438.41	\$175,526.41	\$83,288.00
Excess (deficiency) of Revenue over Expenditures	\$1,426.77	\$24,182.86	\$25,609.63	\$23,738.98
Less: Prior-Period Adjustment/Transfer	\$1,379.23	(\$3,694.34)	(\$2,315.11)	\$0.00
Less: Establish F. B. Reserved for Other Insurance	\$0.00	\$0.00	\$0.00	\$0.00
Less: Establish F. B. Reserved for Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance-Unreserved End of the Year	\$102,135.54	\$93,926.93	\$196,062.47	\$107,026.98
OTHER FINANCING SOURCES				
Fund Balance-Reserved for Group Insurance (Beg. Balance)	\$0.00	\$0.00	\$0.00	\$1,398.91
Plus: Paid-in by Supervisors	\$11,870.88	\$0.00	\$11,870.88	\$8,718.88
Less: Paid-out by District	(\$11,870.88)	\$0.00	(\$11,870.88)	(\$10,118.11)
Less: Prior-Period Correction	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance-Reserved for Group Insurance (Ending Balance)	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance-Reserved for Other Insurance (Beg. Balance)	\$246.75	\$0.00	\$246.75	\$246.75
Plus: Paid-in	\$2,770.00	\$0.00	\$2,770.00	\$3,385.92
Less: Paid-out	(\$2,770.00)	\$0.00	(\$2,770.00)	(\$3,385.92)
Fund Balance-Reserved for Other Insurance (Ending Balance)	\$246.75	\$0.00	\$246.75	\$246.75
Fund Balance-Reserved for Maintenance (Beg. Balance)	\$0.00	\$0.00	\$0.00	\$0.00
Plus: Paid-in	\$791.50	\$0.00	\$791.50	\$1,825.91
Less: Paid-out	(\$791.50)	\$0.00	(\$791.50)	(\$1,825.91)
Fund Balance-Reserved for Maintenance (Ending Balance)	\$0.00	\$0.00	\$0.00	\$0.00

The accompanying notes are an
integral part of this statement.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
ASSET DIVISION

REPORT NO. 82-88-11

CRESCENT SOIL AND WATER CONSERVATION DISTRICT

BOULTE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Louisiana Legislature created the Crescent Soil and Water Conservation District. The District primarily assists farmers and other land users in the wise use of their lands and the prevention of erosion of farm and urban land and the pollution of waters in the state. The governing board of supervisors administers the operations and responsibilities of the District in accordance with Louisiana Statutes. The board is comprised of five members.

In April 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November, 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent pronouncements are recognized as generally accepted accounting principles for state and local governments.

The financial statements of the Crescent Soil and Water Conservation District are prepared in accordance with the standards established by the GASB. GASB Codification Section 2100 established criteria for determining the governmental reporting entity to be the Crescent Soil and Water Conservation District. The accompanying statements present information only as to the transactions of the District.

A. FUND ACCOUNTING

The financial statements of the Crescent Soil and Water Conservation District

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

REPORT NO. 02-29-11

are presented as if the accounts were organized on the basis of funds and account groups, each of which would be considered a separate accounting entity. Since the District has financial resources, which are required to be accounted for in other funds, a general fund and a special revenue fund were both employed.

During the fiscal year ending June 30, 2002, the Crescent Soil and Water Conservation District began receiving funds, which it considers Special Revenue Funds and the financial records have been prepared accordingly.

B. FIXED ASSETS

Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets account group, rather than the Governmental Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

This account group is not a "fund." It is concerned with the measurement of financial position, not with measurement of operations.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The records are maintained on a cash basis and the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

(1) Revenue

State Funds are recorded when the District is entitled to the funds.

Newspaper sponsors and equipment rental are recorded in the year earned.

Interest income on time deposits is recorded when the deposits have matured and the income is available.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AGRICULTURE DISTRICT

REPORT NO. 02-26-11

Rents and royalties are recorded in the year earned.

Subsequently all other revenues are recorded when received.

(2) Expenditures

Expenditures were recognized in the accounting period in which the liabilities are both measurable and incurred.

D. BUDGETARY PRACTICES

A budget was submitted to the Office of Soil and Water Conservation, Louisiana Department of Agriculture and Forestry. State Funding for the year was based upon the allocation procedures established in the program rules and regulations.

E. ANNUAL AND SICK LEAVE

Employees earn and accumulate annual and sick leave at various rates depending on their years of service. Unused annual and sick leave accumulates without limit. The number of hours of unused annual leave for which an employee may receive a lump sum payment upon termination from District employment may not exceed 300 hours.

At June 30, 2002 (fiscal close), the Crescent Soil and Water Conservation District had accumulated and vested \$0.00, in leave privileges, required to be accrued under SPAS-43. Current year expenditures for salary and leave privileges total \$7688.05.

F. PENSION PLAN
SOCIAL SECURITY BENEFITS

Substantially all employees of the Crescent Soil and Water Conservation District

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

REPORT NO. 02-08-11

are members of the Social Security System. The Employee contribution was 7.65% of gross salary from July 1, 2001, through June 30, 2002. The District contributed an additional 7.65% of gross salary from July 1, 2001, through June 30, 2002. The District does not guarantee the benefits granted by the Social Security System.

2. CHANGES IN GENERAL FIXED ASSETS

The General Fixed Assets of the Crescent Soil and Water Conservation District remained the same for the year ended June 30, 2002.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
ADULT DIVISION

REPORT NO. 63-28-11

4. COMPENSATION PAID TO BOARD MEMBERS

The schedule of compensation paid to the Crescent Soil and Water Conservation District Supervisors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Crescent Soil and Water Conservation District Supervisors is included in the general administrative expenditures of the General Fund. Members of the governing board receive compensation pursuant to Louisiana Revised Statute 3:1207.

PER DIEM/MILEAGE PAID TO BOARD MEMBERS
FOR THE YEAR ENDING JUNE 30, 2002

BOARD MEMBER	MEETINGS REIMBURSED	PER DIEM	MILEAGE	TOTAL AMOUNT
Alan Ensminger	11	\$ 395.00	\$166.88	\$ 561.88
Marietta Cross	10	\$ 390.00	\$144.00	\$ 494.00
Gaston Levauclois	7	\$ 345.00	\$120.00	\$ 365.00
Leslie Rodrigue	9	\$ 315.00	\$ 65.70	\$ 380.70
Thomas Vitrano	11	\$ 385.00	\$ 40.20	\$ 425.20
	TOTALS	\$1,680.00	\$536.78	\$2,216.78

TOTAL NUMBER OF BOARD MEETINGS DURING THE YEAR WAS 12.



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY
BOB ODOM, COMMISSIONER

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March 26, 2008

Mr. Leslie Rodrigue, Chairman
 Crescent SWCD
 P. O. Box 531
 Bossier, LA 70039



DEPUTY COMMISSIONER

ASSISTANT COMMISSIONER

Agriculture & Environmental Programs
 Assistant Commissioner III
 P. O. Box 9399
 Baton Rouge, LA 70809
 (225) 383-2700
 Fax: (225) 379-0

Agriculture Services
 Working Resources
 P. O. Box 9399
 Baton Rouge, LA 70809
 (225) 383-2700
 Fax: (225) 383-2700

Animal Services
 Time Sheets
 P.O. Box 9399
 Baton Rouge, LA 70809
 (225) 383-2700
 Fax: (225) 383-2700

Foresty
 Paid O. Pay
 P.O. Box 9399
 Baton Rouge, LA 70809
 (225) 383-2700
 Fax: (225) 383-2700

Management & Records
 Staff Hours
 P.O. Box 9399
 Baton Rouge, LA 70809
 (225) 383-2700
 Fax: (225) 383-2700

Marketing
 Incentives
 P.O. Box 9399
 Baton Rouge, LA 70809
 (225) 383-2700
 Fax: (225) 383-2700

Soil & Water Conservation
 Quality E. Salary
 P.O. Box 9399
 Baton Rouge, LA 70809
 (225) 383-2700
 Fax: (225) 383-2700

Dear Mr. Rodrigue:

Please be advised that during the audit for the year ending June 30, 2002 the auditor identified and discussed the following recommendations with the district secretary, Ms. Colleen Bennett.

- (1) The Payroll Recap Sheets were not attached to the Time and Attendance sheets. The Recap Sheets should be reflective of the Time and Attendance Sheets. All adjustments made to payroll should be broken out on the sheet describing exactly what the adjustment is for. Also, all hours earned and/or taken must be whole or one-half hour increments.
- (2) The district's Property Control System was not followed as stated in PPM #6, Property Control System. The district is required to complete a physical inventory each April and the board is to review it at the May board meeting. The May board minutes must reflect the review and any changes (additions or deletions) to the inventory list. It is also recommended that the date the list was updated should be noted on the equipment listing, and have it signed by the appropriate board member.
- (3) Travel vouchers were not maintained in the manner as stated in PPM #3, Reimbursement For Travel and Subsistence, issued by the State Committee. The front and back of all travel forms must be completed and all the receipts attached to the form.

It is strongly recommended that the Policy and Procedure Memorandums (PPMs) issued by the State Committee be studied and adhered to by the district board and district staff. These PPMs will assist the district in its responsibility to insure that the administration of the district's business is conducted in accordance with state law.

Your immediate attention to implementing these recommendations is required. Also, within forty-five (45) days provide this office in writing the action taken by the Crescent Soil and Water Conservation board to implement these recommendations to ensure that there will be no recurrence of these district management issues.

I encourage you, your district staff, and board members to request assistance from this office any time it is needed to assist the board in meeting its administrative and program responsibilities, including resolving the recommendations identified in this audit.

Sincerely,



Bradley E. Spicer
Executive Director

RES:je
Attachment

DC: 04726 (2/00) (2)



Crescent Soil and Water Conservation District
P. O. Box 531, 14246 U.S. Highway 90 - Iberville, Louisiana 70029 - Telephone (504) 758-1142

April 10, 2003

Mr. Bradley Spicer
Office of Soil and Water Conservation
P.O. Box 3554
Baton Rouge, LA 70821-3554



SUBJECT: Response to letter dtd 3/26/03, regarding audit for the year ending 12/31/02

Dear Mr. Spicer:

The Crescent SWCD Board of Supervisors has reviewed the audit recommendations in the above subject letter. As the Crescent SWCD did not have a secretary in the office until July 15, 2003, the board does apologize for the findings identified. The new secretary, Colleen Bennett did meet with you during this audit for last year and she does understand the findings as stated.

1. The Payroll Recap Sheets are now attached to the Time and Attendance Sheets. They are reflective of the Time and Attendance Sheets. Any adjustments to the payroll will be broken out on the sheet describing exactly what the adjustment is for. All hours earned and/or taken will be in one-half hour increments.
2. The district's Property Control System will be followed as stated in PPM#6, Property Control System. The physical inventory is being conducted in April so that the board can review it at the May board meeting. It will reflect the date the list was updated, any changes, and is signed by an appropriate board member.
3. Travel vouchers are being maintained in the manner as stated in PPM#3, Reimbursement for Travel and Subsistence, issued by The State Committee. The front and back of all forms are being completed, with all receipts attached to the form.

The PPMs will be studied and adhered to by the district board to insure the district's business is conducted in accordance with state law. The Crescent Soil and Water Conservation District board will implement these recommendations to ensure that there will be no recurrence of these district management issues.

Sincerely,
Leslie Rodriguez

Leslie Rodriguez
LR/cab

cc: Benny Tate, Auditor



Crescent Soil and Water Conservation District
P. O. Box 531, 14344 U.S. Highway 90, Bossier, Louisiana 70638 - Telephone (985) 758-2162

May 20, 2004

Mr. Bradley E. Spicer, Executive Director
Louisiana Department of Agriculture & Forestry
Office of Soil & Water Conservation
P.O. Box 3884
Baton Rouge, LA 70821-3884

Dear Mr. Spicer:

This letter is in response to your letter dated May 5, 2004 regarding the Crescent Soil and Water Conservation District Audit Report recommendations for the year ending June 30, 2003. The following addresses the four (4) recommendations:

- 1.) The district secretary had set up a Group Benefits accounting ledger in Excel since August, 2003, as per the auditor's recommendation last year. All of the information required was posted to the ledger. The secretary requested a copy of the ledger (excel workbook) that ODWPC has set up to track their premiums to view their program. The secretary's program has all of the information required.
- 2.) The cash receipts and disbursement journals have been kept up on a monthly basis as required. They have been reflecting year-to-date totals. The journals do match the district board minutes' financial reports each month.
- 3.) Special Revenue funds are kept in a special revenue checking (separate) account. ODWPC had electronically transferred funds to our General Checking account, and we have transferred these funds to the Special Revenue Checking Account. After the projects were completed and obligations and disbursements were made, excess funds were transferred to the General Checking Account.
- 4.) There were no Travel Vouchers found that did not have the backs completed. The letter states this is the second year for this recommendation. The secretary had set up the vouchers in an excel spreadsheet last year and the totals transfer to the front of the sheet to compute the totals. The auditor suggested the board review a travel voucher from September, 2002 and this one did have the back completed.

The recommendations have been implemented in accordance with the PPBAs and state law.

If further information is needed, please contact the district office at (985) 758-2162, Ext. 3.

Sincerely,

Leslie Rodriguez
Chairman, Crescent Soil and Water Conservation District

Cc: Bernie Tate