

Extra

State of New Mexico
OFFICE OF THE STATE AUDITOR

STATE OF NEW MEXICO

BORDER

SOIL AND WATER CONSERVATION DISTRICT

FINANCIAL STATEMENTS

Fiscal Year Ended June 30, 2005

(With Independent Auditor's Report Thereon)



Domingo P. Martinez, CGFM
State Auditor

4001

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT

TABLE OF CONTENTS
JUNE 30, 2005

	<u>Exhibit</u>	<u>Page</u>
INTRODUCTORY SECTION		
Table of Contents	i	1
Official Roster	ii	
FINANCIAL SECTION		
Independent Auditor's Report		1
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Assets	1	3
Statement of Activities	2	4
Fund Financial Statements:		
Balance Sheet – Governmental Funds	3	5
Reconciliation of the Balance Sheet to the Statement of Net Assets		6
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	4	7
Reconciliation of the Statement of Activities to the Statement of Revenues, Expenditures and Changes in Fund Balances		8
Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	5	9
Notes to the Financial Statements		10
OTHER REPORTS		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		17
Schedule of Findings and Recommendations		19
Exit Conference		

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STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT

OFFICIAL ROSTER
JUNE 30, 2005

<u>Board of Supervisors</u>	<u>Position</u>
Donald Graves	Chairperson
Mary Lou Moore	Vice-Chairperson
Tommy Holmes	Secretary/Treasurer
Sammy Howell	Supervisor
Charles Good	Supervisor
<u>District Personnel</u>	<u>Title</u>
Elois Creighton	District Clerk



State of New Mexico

OFFICE OF THE STATE AUDITOR

Domingo P. Martinez, CGFM
State Auditor

Carl M. Baldwin, CPA, CFE
Deputy State Auditor

INDEPENDENT AUDITOR'S REPORT

Mr. Donald Graves, Chairperson
And Members of the Board of Supervisors
Border Soil and Water Conservation District
P. O. Box 160
Elida, New Mexico 88116

We have audited the accompanying financial statements of the governmental activities, the general fund and the respective budgetary comparison of the Border Soil and Water Conservation District (District) as of and for the year ended June 30, 2005, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those 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 statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the District as of June 30, 2005, and the respective changes in financial position, thereof and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The District has not presented the Management's Discussion and Analysis required by *GASB Statement No. 34* that the Governmental Accounting Standards Board has

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determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 23, 2006 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Office of the State Auditor

OFFICE OF THE STATE AUDITOR

February 23, 2006

STATE OF NEW MEXICO
 BORDER SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF NET ASSETS
 JUNE 30, 2005

	Governmental Activities
Assets	
Cash	\$ 22,617
Interest receivable	82
Capital assets, net	1,066
Total assets	23,765
Liabilities	
Accrued payroll	987
Total liabilities	987
Net Assets	
Invested in capital assets	1,066
Unrestricted	21,712
Total net assets	\$ 22,778

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

STATE OF NEW MEXICO
 BORDER SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Governmental Activities
Program Expenses:	
Conservation:	
Wages	\$ 6,436
Fringe benefits	489
Project education and information	342
Dues & subscriptions	780
Bonding & insurance	123
Meetings and workshops	660
Office supplies and expense	683
Utilities	1,520
Travel	1,577
Awards	21
Project costs	405
Miscellaneous	180
Depreciation expense	138
Total program expenses	13,354
Program Revenues:	
Book sales	50
Total program revenues	50
Net program (expense) revenue	(13,304)
General Revenues:	
State allocation	9,775
Property taxes	1,375
Interest	300
Total general revenues	11,450
Change in net assets	(1,854)
Net assets at beginning of year	24,632
Net assets at end of year	\$ 22,778

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

STATE OF NEW MEXICO
 BORDER SOIL AND WATER CONSERVATION DISTRICT
 BALANCE SHEET - GOVERNMENTAL FUNDS
 JUNE 30, 2005

	General Fund
Assets	
Cash	\$ 22,617
Interest receivable	82
Total assets	\$ 22,699
Liabilities and fund balance	
Liabilities:	
Accrued payroll	\$ 987
Total liabilities	987
Fund balance:	
Unreserved, designated for subsequent year's expenditures	13,350
Unreserved, undesignated	8,362
Total fund balance	21,712
Total liabilities and fund balance	\$ 22,699

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

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Amounts reported for governmental activities in the Statement of Net Assets are different from the way they are reported in the Balance Sheet - Governmental Funds as follows:

Fund Balance - Balance Sheet (Exhibit 3)	\$ 21,712
Capital assets, net of accumulated depreciation	<u>1,066</u>
Net Assets - Statement of Net Assets (Exhibit 1)	<u><u>\$ 22,778</u></u>

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

STATE OF NEW MEXICO
 BORDER SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	General Fund
Revenues	
Property taxes	\$ 1,375
State allocation	9,775
Interest	300
Book sales	50
	11,500
Total revenues	
Expenditures	
Conservation:	
Current:	
Wages	6,436
Fringe benefits	489
Project education and information	343
Dues and subscriptions	780
Bonding and insurance	123
Meetings and workshops	660
Office supplies and expense	683
Utilities	1,520
Travel	1,577
Awards	21
Project costs	405
Miscellaneous	180
	13,217
Total expenditures	
Net change in fund balance	(1,717)
Fund balance beginning of year	23,429
Fund balance end of year	\$ 21,712

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

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT
RECONCILIATION OF THE STATEMENT OF ACTIVITIES TO THE STATEMENT
OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Net change in fund balance - Governmental Funds (Exhibit 4) \$ (1,717)

Amounts reported in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful life of the asset and reported as depreciation expense as follows:

Capital outlay	-
Depreciation expense	<u>(137)</u>
Change in net assets - Statement of Activities (Exhibit 2)	<u>\$ (1,854)</u>

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

STATE OF NEW MEXICO
 BORDER SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Property taxes	\$ 1,300	\$ 1,300	\$ 1,375	\$ 75
Chaves County Grant	500	500	-	(500)
State allocation	9,000	9,000	9,775	775
Interest	50	50	273	223
Book sales	-	-	50	50
Total revenues	<u>10,850</u>	<u>10,850</u>	<u>\$ 11,473</u>	<u>\$ 623</u>
Cash balance budgeted	10,600	10,600		
Total revenues and cash	<u>\$ 21,450</u>	<u>\$ 21,450</u>		
Expenditures				
Current:				
Wages	\$ 7,000	\$ 7,000	\$ 6,322	\$ 678
Fringe benefits	600	600	531	69
Project education and information	5,500	5,500	748	4,752
Dues and subscriptions	1,250	1,250	780	470
Bonding and insurance	300	300	123	177
Meetings and workshops	1,000	1,000	660	340
Office supplies and expense	500	500	683	(183)
Utilities	2,000	2,000	1,520	480
Travel	2,000	2,000	1,577	423
Awards	-	-	21	(21)
Building maintenance	1,000	1,000	-	1,000
Miscellaneous	300	300	180	120
Total expenditures	<u>\$ 21,450</u>	<u>\$ 21,450</u>	<u>\$ 13,145</u>	<u>\$ 8,305</u>

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

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

I. Summary of Significant Accounting Policies

A. Reporting Entity

The Border Soil and Water Conservation District (District) is organized under the provisions of the Soil and Water Conservation District Act (73-20-25 through 73-20-49 NMSA 1978). The District is a governmental subdivision of the state, a public body corporate and politic, organized for control and prevention of flood, sediment, and soil erosion damage, and to further the conservation, development and beneficial use of water and soil resources. The governing body of the District consists of five elected supervisors, four of whom must be landowners in the District. Two additional supervisors may be appointed to the District board. Supervisors serve a term of three years and continue in office until a successor is elected or appointed.

The financial reporting entity as defined by GASB 14 consists of the primary government, organizations for which the primary government is financially accountable, and other organizations whose exclusion from the financial reporting entity would cause the financial statements to be misleading.

A primary government is any state government or general-purpose local government and the organizations comprising its legal entity. Although the District is organized as a subdivision of the State and administratively attached to the New Mexico State University, Department of Agriculture, the statutory powers of the District establish it as a primary government with a separate corporate and legal identity. The District has no component units, financially dependent affiliates, nor is it legally liable for actions of other agencies.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB). The District is required to implement GASB Statement 40, *Deposit and Investment Risk Disclosures* in fiscal year 2005. To enhance the usefulness of the financial statements, the significant policies of the District are summarized below.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities,

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

which rely to a significant extent on fees and charges for support. However, the District does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers for book sales and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. The District currently does not receive any grants and contributions.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, if any, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The District does not, however, have any information about its share of the uncollected delinquent property taxes collected by the Chaves and Roosevelt County Treasurers. Accordingly, uncollected delinquent property taxes are not reflected in these financial statements. All other revenue items are considered to be measurable and available only when cash is received by the District.

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

The District reports the following major governmental funds:

The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule, the effect of interfund activity, if applicable, has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, Net Assets and Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be demand deposits and short term investments (a certificate of deposit) with an original maturity of one year from the date of acquisition.

State statutes authorize the District to invest in obligations of the U.S. Treasury, repurchase agreements, and certificates of deposit. Investments for the government, if applicable, are reported at fair value.

2. Property Tax Revenue

Property taxes attach an enforceable lien as of January 1. Taxes are payable in equal semi-annual installments on November 10 and April 10 of the subsequent year. The taxes become delinquent thirty days after the due date. The taxes are collected by the Roosevelt and Chaves County Treasurers and are remitted to the District in the month following collection.

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

3. Capital Assets

Capital assets, which include property, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by state law as assets with an initial cost of \$1,000 and an estimated useful life of more than one year. The total amounts spent for construction, if any, are capitalized and reported in the government-wide financial statements. For donations, the government values these capital assets at the estimated fair value of the item at the date of acquisition. The cost of normal maintenance and repairs that do not add to the value or extend the life of the asset are not capitalized. There was no infrastructure required to be capitalized and depreciated.

Property and equipment of the District is depreciated using the straight line method over the following estimated useful lives:

Buildings	20 years
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5. Compensated Absences

As of June 30, 2005, the District employee does not earn any vacation or sick leave.

6. Net Assets and Fund Balance

The difference between the District's assets and liabilities is its net assets. The District's net assets consist of two components – invested in capital assets, which is the cost of capital assets, net of accumulated depreciation, and unrestricted net assets. In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation and/or are legally restricted by outside parties for use for a specific purpose. A portion of the fund balance has been designated for subsequent year's expenditures. The designation represents the amount of cash needed to balance the budget in the next fiscal year.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

The budget is prepared on a basis that differs from accounting principles generally accepted in the United States of America (GAAP). GAAP basis revenues and expenditures include accrued amounts. The revenues and expenditures reported in the budgetary comparisons are generally recorded on the cash basis. The

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

District uses the following procedures to establish the budgeted amounts reflected in the budgetary comparisons:

1. Prior to April 1, the Budget Committee submits to the District Board of Supervisors a proposed revenue and expenditure budget for the fiscal year beginning July 1.
2. The Board reviews the budget proposal and makes any necessary adjustments.
3. Prior to June 1, the Board approves the budget by passing a resolution.
4. Prior to June 20, the approved budget is submitted to the State of New Mexico, Department of Finance and Administration, Local Government Division (DFA-LGD) for approval by the first Monday of September. The Board receives notice of the approved budget.

The legal level at which actual expenditures may not exceed budgeted expenditures is at the total fund level. The Board can revise its budget with the approval of DFA-LGD. Encumbrance accounting is not utilized by the District.

B. Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis Financial Statements

		General Fund
Non-GAAP revenues (Exhibit 5)	\$	11,473
Prior year receivables		(55)
Current year receivables		82
GAAP revenues (Exhibit 4)	\$	11,500
Non-GAAP expenditures (Exhibit 5)	\$	13,145
Prior year payroll accrual		(915)
Current year payroll accrual		987
GAAP expenditures (Exhibit 4)	\$	13,217

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

III. Detailed Notes on all Funds

A. Cash

As of June 30, 2005, the District had a carrying amount of deposits of \$22,617. The bank balances for deposits were \$23,377. The difference between the carrying amount and the bank balance of deposits is due to outstanding checks of \$760. The total bank balance of \$23,377 consisted of the following:

<u>Portales National Bank</u>	
Demand deposits	\$ 9,980
Less: FDIC coverage	<u>(9,980)</u>
Amount uninsured	<u>\$ -0-</u>

<u>Portales National Bank</u>	
Certificate of Deposit	\$ 13,397
Less: FDIC coverage	<u>(13,397)</u>
Amount uninsured	<u>\$ -0-</u>

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2005, none of the District's bank balances were exposed to custodial credit risk.

B. Capital Assets

Capital asset activity for the year ended June 30, 2005 was as follows:

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental activities:				
Building	\$ 2,750	\$ -	\$ -	\$ 2,750
Totals at historical cost	<u>2,750</u>	<u>-</u>	<u>-</u>	<u>2,750</u>
Less accumulated depreciation for:				
Building	(1,547)	(137)	-	(1,684)
Total accumulated depreciation	<u>(1,547)</u>	<u>(137)</u>	<u>-</u>	<u>(1,684)</u>
Governmental activities capital assets, net	<u>\$ 1,203</u>	<u>\$ (137)</u>	<u>\$ -</u>	<u>\$ 1,066</u>

C. Risk Management

The District is exposed to various risks of loss due to torts, theft or damage of assets, errors and omissions and natural disasters. The District's supervisors and employees are covered by an errors and omissions liability policy purchased by the New Mexico State University, Department of Agriculture, to which the District is administratively attached. The limits for this policy are \$1,000,000 for each wrongful act and \$1,000,000 for the policy aggregated. The District is required to obtain a corporate surety bond on behalf of persons responsible for District assets. The District currently maintains the following surety bond with the Western Insurance Company:

Bond:	Surety Bond
Term:	September, 2004 to September, 2005 (continuous)
Coverage:	\$20,000

The District has not sustained any losses during the last several years and is not a defendant in any lawsuit.



State of New Mexico

OFFICE OF THE STATE AUDITOR

Domingo P. Martinez, CGFM
State Auditor

Carl M. Baldwin, CPA, CFE
Deputy State Auditor

Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards*

Mr. Donald Graves, Chairperson
and Members of the Board of Supervisors
Border Soil and Water Conservation District
P.O. Box 160
Elida, New Mexico 88116

We have audited the accompanying financial statements of the governmental activities, the general fund and the respective budgetary comparison of the Border Soil and Water Conservation District (District) as of and for the year ended June 30, 2005 and have issued our report dated February 23, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the New Mexico Office of the State Auditor, the New Mexico State University - Department of Agriculture, the state legislature and grantors and is not intended to be and should not be used by anyone other than these specified parties.

Office of the State Auditor

OFFICE OF THE STATE AUDITOR

February 23, 2006

STATE OF NEW MEXICO
BORDER SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2005

STATUS OF PRIOR YEAR AUDIT FINDINGS

None.

CURRENT YEAR AUDIT FINDINGS

None.

Financial Statement Preparation

The accompanying financial statements were prepared by the Office of the State Auditor. However, the contents remain the responsibility of the District.

Exit Conference

On February 23, 2006, an exit conference was held at the District Office with Mr. Donald Graves, Chairperson and Mrs. Elois Creighton, District Clerk of the Border Soil and Water Conservation District. Representing the Office of the State Auditor was Rosemary Whitegeese, Audit Supervisor.