



OFFICE OF THE STATE AUDITOR

Hector H. Balderas

STATE OF NEW MEXICO

DE BACA

SOIL AND WATER CONSERVATION DISTRICT

FINANCIAL STATEMENTS

Fiscal Year Ended June 30, 2006

(With Independent Auditor's Report Thereon)

8014

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 DE BACA SOIL AND WATER CONSERVATION DISTRICT
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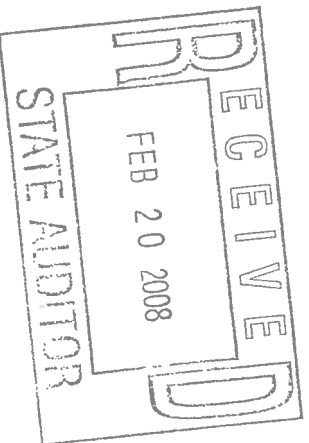
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STATE OF NEW MEXICO
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STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT

OFFICIAL ROSTER
JUNE 30, 2006

<u>Board of Supervisors</u>	<u>Position</u>
Mark McCollum	Chairperson
Clifford Kenyon	Vice-Chairperson
Mike West	Secretary/Treasurer
Marqua Ratliff	Supervisor
Deanna Perez	Supervisor
<u>District Personnel</u>	<u>Title</u>
DeLores Noe	District Clerk



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OFFICE OF THE STATE AUDITOR

Hector H. Balderas

INDEPENDENT AUDITOR'S REPORT

Mr. Mark McCollum, Chairperson
and Members of the Board of Supervisors
De Baca Soil and Water Conservation District
Box 210
Fort Sumner, New Mexico 88119

We have audited the accompanying financial statements of the governmental activities, the general fund and the respective budgetary comparison of the De Baca Soil and Water Conservation District (District) as of and for the year ended June 30, 2006, 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, 2006, 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 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 27, 2007 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 27, 2007

STATE OF NEW MEXICO
 DE BACA SOIL & WATER CONSERVATION DISTRICT
 STATEMENT OF NET ASSETS
 JUNE 30, 2006

	Governmental Activities
Assets	
Cash	\$ 3,568
Capital assets	<u>10,913</u>
Total assets	<u>14,481</u>
Liabilities	
Accounts payable	<u>\$ 109</u>
Total liabilities	<u>109</u>
Net Assets	
Invested in capital assets	10,913
Unrestricted	<u>3,459</u>
Total net assets	<u><u>\$ 14,372</u></u>

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

STATE OF NEW MEXICO
 DE BACA SOIL & WATER CONSERVATION DISTRICT
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	Governmental Activities
Program Expenses:	
Conservation:	
Per Diem and Travel	\$ 1,911
Contractual Services	4,990
Office expense	495
Advertising	201
Election expense	233
Supervisor meeting	2,500
Meetings	475
Conservation Info. & Education	478
Dues	1,340
Bond	131
Grant Project expense	12,946
SWCC Grant project	48,114
Equipment Purchase & Maintenance	459
Depreciation	2,437
Total program expenses	76,710
Program Revenues:	
Operating grants	52,193
Total program revenues	52,193
Net program (expense) revenue	(24,517)
General Revenues:	
State allocation	9,944
Rental income	280
Interest	246
Total general revenues	10,470
Change in net assets	(14,047)
Net assets at beginning of year	28,419
Net assets at end of year	\$ 14,372

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

STATE OF NEW MEXICO
 DE BACA SOIL & WATER CONSERVATION DISTRICT
 BALANCE SHEET - GOVERNMENTAL FUNDS
 JUNE 30, 2006

	General Fund
Assets	
Cash	\$ 3,568
Total assets	<u>\$ 3,568</u>
Liabilities and fund balance	
Accounts payable	<u>\$ 109</u>
Total liabilities	<u>109</u>
Fund balance:	
Unreserved, undesignated	<u>3,459</u>
Total fund balance	<u>3,459</u>
Total liabilities and fund balance	<u><u>\$ 3,568</u></u>

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

STATE OF NEW MEXICO
DE BACA SOIL & WATER CONSERVATION DISTRICT
FINANCIAL STATEMENT RECONCILIATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS:

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)	\$ 3,459
Capital assets, net of accumulated depreciation as of 6/30/06	<u>10,913</u>
Net Assets - Statement of Net Assets (Exhibit 1)	<u><u>\$ 14,372</u></u>

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

STATE OF NEW MEXICO
 DE BACA SOIL & WATER CONSERVATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

Exhibit 4

	General Fund
Revenues	
State allocation	\$ 9,944
Operating grant-NMDA/Carlsbad SWCD	4,079
Operating grant-SWCC	48,114
Rental Income	280
Interest	245
Total revenues	62,662
Expenditures	
Current:	
NMDA/Carlsbad SWCD Grant	12,946
SWCC Grant Project expenses	48,114
Salt Cedar Administration expenses	-
Water Trust Board Admin. Exp.	459
Equipment Purchase and Maintenance	478
Conservation Info. & Education	1,340
Dues	131
Bond	1,911
Travel	495
Office expenses	4,990
Contractual Services	2,500
Supervisor Meeting expenses	232
Election expense	475
Meeting expenses	201
Advertising	5,100
Capital Outlay	-
Total expenditures	79,372
Net change in fund balance	(16,710)
Fund balance beginning of year	20,169
Fund balance end of year	\$ 3,459

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

STATE OF NEW MEXICO
DE BACA SOIL & WATER CONSERVATION DISTRICT
FINANCIAL STATEMENT RECONCILIATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

RECONCILIATION OF THE STATEMENT OF ACTIVITIES TO THE STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES:

Net change in fund balance - Governmental Funds (Exhibit 4) \$ (16,710)

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	5,100
Depreciation expense	<u>(2,437)</u>

Change in net assets - Statement of Activities (Exhibit 2)	<u><u>\$ (14,047)</u></u>
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The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
 DE BACA SOIL & WATER CONSERVATION DISTRICT
 STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
State allocation	\$ 10,000	\$ 9,944	\$ 9,944	-
SWCC grant	48,114	48,114	48,114	-
NMDA/Carlsbad SWCD Grant	-	4,079	4,079	-
Rental Income	-	-	280	-
Interest	200	150	245	95
Cash balance budgeted	58,314	62,287	62,662	95
	<u>17,950</u>	<u>17,577</u>		
Total revenues and cash	<u>\$ 76,264</u>	<u>\$ 79,864</u>		
Expenditures				
NMDA/Carlsbad SWCD Grant	\$ 10,000	\$ 12,500	\$ 12,837	\$ (337)
SWCC grant project expense	48,114	48,114	48,114	-
Equipment Purchase & Maintenance	5,000	5,600	5,559	41
Conservation Info. & Education	500	500	478	22
Dues	1,500	1,500	1,340	160
Bond	150	150	131	19
Travel	3,000	3,000	1,911	1,089
Office expenses	500	500	495	5
Contractual Services	3,500	4,500	4,990	(490)
Supervisor Meeting expenses	3,000	2,500	2,500	-
Election Expense	300	300	232	68
Meeting Expenses	500	500	475	25
Advertising	200	200	201	(1)
Total expenditures	<u>\$ 76,264</u>	<u>\$ 79,864</u>	<u>\$ 79,263</u>	<u>\$ 601</u>

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

STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

I. Summary of Significant Accounting Policies

A. Reporting Entity

The De Baca 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 reporting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). 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 and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and

STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

charges for support. However, the District does not have any fiduciary or 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 operating grants for the Salt Cedar Project and the Soil and Water Conservation Commission grant. Other items not properly included among program revenues are reported instead as general revenues.

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. 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.

Grants and interest associated with the current fiscal period is considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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.

STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

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.

The District's cash is considered to be demand deposits.

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. Capital Assets

Capital assets, which include property, and equipment (including software), 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 \$5,000 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.

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

Refurbished Computer equipment	3 years
Equipment	5 years

STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

3. Accounts Payable

The District's accounts payable represent routine monthly bills for services rendered and products purchased which are paid in the following month.

4. Compensated Absences

As of June 30, 2006, the District did not provide its employee with any vacation or sick leave benefits.

5. 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 three components – invested in capital assets, which is the cost of capital assets, net of accumulated depreciation, unrestricted nets assets, and restricted net assets- wherein the constrains are placed on net asset use either by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The District currently had no restricted net assets or balance reservation at fiscal year end.

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 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

STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

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 Budget to GAAP Basis Financial Statements

		General Fund
Non-GAAP revenues (Exhibit 5)	\$	62,662
Current year receivables		-
Prior year receivables		-
GAAP revenues (Exhibit 4)		62,662
Non-GAAP expenditures (Exhibit 5)	\$	79,263
Current year payables		109
GAAP expenditures (Exhibit 4)	\$	79,372

III. Detailed Notes on all Funds

A. Cash

As of June 30, 2006, the District had a carrying amount of deposits of \$3,568 at the Citizens Bank of Clovis. The bank balances for deposits were \$4,018. The total bank balance of \$4,018 was fully covered by federal depository insurance. The difference between the carrying amount and the bank balance of deposits is due to outstanding checks of \$450 as of June 30, 2006.

<u>Citizens Bank of Clovis</u>		
Checking account		\$ 4,018
Less: FDIC coverage		(4,018)
Uninsured bank balance		\$ 0

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 government does not have a deposit policy for custodial credit risk. As of June 30, 2006, \$-0- of the District's bank balance was exposed to custodial

STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

credit risk. Since all of the District's deposits were covered by FDIC insurance.

B. Capital Assets

Capital asset activity for the year ended June 30, 2006 was as follows:

	Balance		Balance	
	6/30/05	Additions	Deletions	6/30/06
<u>Governmental Activities</u>				
Assets being depreciated:				
Refurbished Computer	\$ 1,521	\$ -	\$ -	\$ 1,521
Equipment	9,000	5,100	-	14,100
Totals at historical cost	<u>10,521</u>	<u>5,100</u>	<u>-</u>	<u>15,621</u>
Less accumulated depreciation for:				
Refurbished Computer	1,521	-	-	1,521
Equipment	750	2,437	-	3,187
Total accumulated depreciation	<u>(2,271)</u>	<u>(2,437)</u>	<u>-</u>	<u>(4,708)</u>
Total Capital Assets, Net	<u>\$ 8,250</u>	<u>\$ 2,663</u>	<u>\$ -</u>	<u>\$ 10,913</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 a \$7,500 surety bond as well as commercial property coverage. The District has not sustained any losses during the last several years and is not a defendant in any lawsuit.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

D. Joint Powers Agreement – Pecos River Salt Cedar Control Project

During the 2002 session, the New Mexico State Legislature appropriated \$2.5 million to the New Mexico Department of Agriculture to remove salt cedar from the Pecos River Basin. As a result of this appropriation, a joint powers agreement was established for this project. The terms of the agreement are summarized as follows:

Date of agreement:	June 24, 2002
Participants:	New Mexico Association of Conservation Districts and the Carlsbad, Chaves, Central Valley, Hagerman-Dexter, DeBaca, Penasco, Guadalupe, Upper Hondo, and Tierra Y Montes Soil and Water Conservation Districts
Responsible party for operations:	Carlsbad Soil and Water Conservation District
Description:	Pecos River Salt Cedar Control Project
Beginning and ending date of agreement:	Original Agreement: July 1, 2002 to June 30, 2004 Extension of original agreement (with some revision): July 1, 2004 until the funding or recourses cease.
Total estimated amount:	\$4,506,666
Amount expended to date:	\$4,356,168
Audit responsibility:	New Mexico State University, New Mexico Department of Agriculture
Fiscal agent:	Carlsbad Soil and Water Conservation District
The government agency where revenues and expenditures are reported:	New Mexico State University



OFFICE OF THE STATE AUDITOR

Hector H. Balderas

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. Mark McCollum, Chair
and Members of the Board of Supervisors
De Baca Soil and Water Conservation District
Box 210
Fort Sumner, NM 88119

We have audited the accompanying financial statements of the governmental activities, the general fund and the respective budgetary comparison of the De Baca Soil and Water Conservation District (District) as of and for the year ended June 30, 2006 and have issued our report dated February 27, 2007. 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 that might be material weaknesses. A material weakness is a reportable 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

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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, New Mexico Department of Finance and Administration, 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 27, 2007

STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2006

PRIOR YEAR FINDINGS

None

CURRENT YEAR AUDIT FINDINGS

None

STATE OF NEW MEXICO
DE BACA SOIL AND WATER CONSERVATION DISTRICT

EXIT CONFERENCE
JUNE 30, 2006

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 27, 2007, an exit conference was held at the District Office with Mike West, Treasurer and DeLores Noe, District Clerk of the De Baca Soil and Water Conservation District. Representing the Office of the State Auditor was Blanca Trujillo, Senior Auditor and Stephanie Manzanares, Senior Auditor.