

STATE OF NEW MEXICO

MCKINLEY

SOIL AND WATER CONSERVATION DISTRICT

FINANCIAL STATEMENTS
Fiscal Year Ended June 30, 2006

(With Independent Auditor's Report Thereon)

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT

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JUNE 30, 2006

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STATE OF NEW MEXICO
McKINLEY SOIL AND WATER CONSERVATION DISTRICT

OFFICIAL ROSTER
JUNE 30, 2006

<u>Board of Supervisors</u>	<u>Position</u>
Larry Winn	Chairperson
Lance Allgood	Vice-Chairperson
John Engels	Secretary/Treasurer
Kathy Landers	Member
Ed Oliver	Member
Olin Clawson	Member
Dudley Byerley	Member
<u>District Personnel</u>	<u>Title</u>
Betsy Irving	District Clerk



OFFICE OF THE STATE AUDITOR

Hector H. Balderas

INDEPENDENT AUDITOR'S REPORT

Mr. Larry Winn, Chairperson
and Members of the Board of Supervisors
McKinley Soil and Water Conservation District
1658 South Second Street
Gallup, NM 87301

We have audited the accompanying financial statements of the governmental activities, the general fund and the respective budgetary comparison of the McKinley 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 March 14, 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
March 14, 2007

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2006

Exhibit 1

	Governmental Activities
Assets	
Cash	\$ 35,468
Capital assets, net	7,456
Total assets	<u>42,924</u>
Liabilities	
Accounts payable	<u>165</u>
Total liabilities	<u>165</u>
Net Assets	
Invested in capital assets	7,456
Unrestricted	35,303
Total net assets	<u><u>\$ 42,759</u></u>

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

STATE OF NEW MEXICO
 MCKINLEY SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

Exhibit 2

	Governmental Activities
Program Expenses:	
Conservation:	
Riparian program expenses	\$ 64,410
Contract Services	3,172
Office Supplies	112
Equipment/Supplies	165
Advertising	117
Per Diem & Travel	2,146
Dues & Registration Fees	2,750
Insurance	692
Meeting Expenses	529
Postage	46
Information & Education	203
Bank Service Charges	25
Depreciation	2,221
Total program expenses	76,588
Program Revenues:	
Operating grants	63,446
Total program revenues	63,446
Net program (expense) revenue	(13,142)
General Revenues:	
NMDA allotment	8,154
Interest	46
Miscellaneous	340
Total general revenues	8,540
Change in net assets	(4,602)
Net assets at beginning of year	47,361
Net assets at end of year	\$ 42,759

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

STATE OF NEW MEXICO
 MCKINLEY SOIL AND WATER CONSERVATION DISTRICT
 BALANCE SHEET - GOVERNMENTAL FUNDS
 JUNE 30, 2006

Exhibit 3

	<u>General Fund</u>
Assets	
Cash	\$ 35,468
Total assets	<u>\$ 35,468</u>
Liabilities and fund balance	
Liabilities:	
Accounts payable	\$ 165
Total liabilities	<u>165</u>
Fund balance:	
Unreserved, undesignated	<u>35,303</u>
Total fund balance	<u>35,303</u>
Total liabilities and fund balance	<u>\$ 35,468</u>

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

STATE OF NEW MEXICO
McKINLEY SOIL AND WATER CONSERVATION DISTRICT
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

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) \$ 35,303

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Capital assets, net of accumulated depreciation 7,456

Net Assets - Statement of Net Assets (Exhibit 1) \$ 42,759

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

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

	General Fund
Revenues	
State allocation	\$ 8,154
County grant	8,000
NFWF grant	21,995
NMSU grant	31,141
BASF grant	1,765
University of Montana grant	545
Interest	46
Miscellaneous	340
Total revenues	71,986
Expenditures	
Conservation:	
Current:	
Riparian program expenses	64,410
Contract Services	3,172
Office Supplies	112
Equipment/Supplies	165
Advertising	117
Per Diem & Travel	2,146
Dues & Registration Fees	2,750
Insurance	692
Meeting Expenses	529
Postage	46
Information & Education	203
Bank Service Charges	25
Capital Outlay	-
Total expenditures	74,367
Net change in fund balance	(2,381)
Fund balance beginning of year	37,684
Fund balance end of year	\$ 35,303

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

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

Net change in fund balance - Governmental Funds (Exhibit 4) \$ (2,381)

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>(2,221)</u>

Change in net assets - Statement of Activities (Exhibit 2)	<u><u>\$ (4,602)</u></u>
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STATE OF NEW MEXICO
 MCKINLEY 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, 2006

Exhibit 5

	General Fund			Variance
	Original Budget	Final Budget	Actual	Favorable (Unfavorable)
Revenues				
State allocation	\$ 10,000	\$ 8,154	\$ 8,154	\$ -
County grant	8,000	8,000	8,000	-
NPWF grant	-	27,021	21,995	(5,026)
NMSU grant	30,000	31,115	31,141	26
BASF grant	-	1,765	1,765	-
University of Montana grant	-	-	545	545
Interest	50	50	46	(4)
Miscellaneous	-	-	340	340
Total revenues	<u>48,050</u>	<u>76,105</u>	<u>71,986</u>	<u>(4,119)</u>
Total cash balance budgeted	-	81		
Total revenues and cash balance budgeted	<u>\$ 48,050</u>	<u>\$ 76,186</u>		
Expenditures				
Conservation:				
Current:				
Riparian program expenses	\$ 30,000	\$ 58,136	\$ 66,297	\$ (8,161)
Contract Services	4,000	4,000	3,173	827
Office Supplies	1,000	1,000	112	888
Copying & Printing	500	500	-	500
Equipment/Supplies	2,200	2,200	-	2,200
Advertising	200	200	117	83
Per Diem & Travel	4,000	4,000	2,146	1,854
Dues & Registration Fees	1,000	1,000	2,750	(1,750)
Insurance	800	800	692	108
Meeting Expenses	850	850	529	321
Consulting Services	-	-	-	-
Postage	200	200	46	154
Information & Education	3,270	3,270	203	3,067
Bank Service Charges	30	30	25	5
Total expenditures	<u>\$ 48,050</u>	<u>\$ 76,186</u>	<u>\$ 76,090</u>	<u>\$ 96</u>

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

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

I. Summary of Significant Accounting Policies

A. Reporting Entity

The McKinley 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 four 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, a phase three government, was required to implement GASB Statement 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments* in fiscal year 2004. 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 Statement of Activities) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and 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 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues. Program specific operating grants and contributions consist of the NFWF Grant, the NMSU Grant, the BASF Grant, the County Grant and the University of Montana Grant.

Separate financial statements are provided for governmental funds.

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 are all considered to be susceptible to accrual and so have been recognized as revenues of the current

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

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.

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 consists of a demand deposit account.

2. Capital Assets

Capital assets, which include property, equipment (including software), and (list other items as applicable) 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:

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

Office equipment	4 years
Field Equipment	5 years
Portable Building	10 years

3. Accounts Payable

The District's accounts payables represent routine monthly bills for services rendered and products purchased which are due at 6/30/2006 but not paid for until after fiscal year-end.

4. 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 net assets, and restricted net assets wherein the constraints are placed on net assets 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.

Fund balance as reported in Exhibit 3 represents assets less liabilities of the governmental fund. The general fund reports reservations of fund balance for amounts that are not available for appropriation or are legally segregated for a specific use. Designations may be established to indicate tentative plans for resource utilization in a future period. The District had no restricted net assets or fund balance reservations.

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.

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

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)	\$ 71,986	<u>71,986</u>
Prior year receivables	-	<u>-</u>
Current year receivables	-	<u>-</u>
GAAP revenues (Exhibit 4)	<u>\$ 71,986</u>	<u><u>71,986</u></u>
Non-GAAP expenditures (Exhibit 5)	\$ 76,090	
Prior year payable	(1,888)	
Current year payable	165	
GAAP expenditures (Exhibit 4)	<u>\$ 74,367</u>	<u><u>74,367</u></u>

III. Detailed Notes on all Funds

A. Cash

As of June 30, 2006, the District had a carrying amount of deposits of \$35,468. The bank balances for deposits were \$42,684. The \$7,216 difference is an outstanding check. Bank balances consisted of the following:

<u>Gallup Federal Savings Bank</u>		
Demand deposits	\$ 42,684	
Less: FDIC coverage	<u>(42,684)</u>	

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

Amount uninsured \$ 0

Custodial credit risk is the risk that in the event of bank failure certain cash balances which are uninsured could be lost in the event of a bank failure. None of the District's bank balance was subject to custodial credit risk at year-end.

B. Capital Assets

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

Description	Balance		Additions	Deletions	Balance	
	6/30/2005				6/30/2006	
Governmental activities:						
Office Equipment	\$ 1,837	\$ -	\$ -	\$ -	\$ 1,837	
Field Equipment	10,060	-	-	-	10,060	
Building	2,085	-	-	-	2,085	
Total capital assets	<u>\$ 13,982</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,982</u>	
Less accumulated depreciation for:						
Office Equipment	\$ 1,837	\$ -	\$ -	\$ -	\$ 1,837	
Field Equipment	2,207	2,012	-	-	4,219	
Building	261	209	-	-	470	
Total accumulated depreciation	<u>\$ 4,305</u>	<u>\$ 2,221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,526</u>	
Governmental activities capital assets, net	<u>\$ 9,677</u>	<u>\$ (2,221)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,456</u>	

IV. Other Information

A. Post-Employment Benefits

The District had no employees during the fiscal year ended June 30, 2006 and did not offer a pension plan, deferred compensation plan or any post-employment benefits for the year then ended.

B. Contingencies

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006

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.

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 \$1,050,000 for each wrongful act and \$1,050,000 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 \$20,000 surety bond with Western Surety Company as well as commercial property coverage. The District also has contractor equipment liability coverage of \$8,710. The District has not sustained any losses during the last several years and is not a defendant in any lawsuit.



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. Larry Winn, Chairperson
and Members of the Board of Supervisors
McKinley Soil and Water Conservation District
1658 South Second Street
Gallup, NM 87301

We have audited the accompanying financial statements of the governmental activities, the general fund and the respective budgetary comparison of the McKinley Soil and Water Conservation District (District) as of and for the year ended June 30, 2006 and have issued our report dated March 14, 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 over financial reporting 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 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 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 Auditors

OFFICE OF THE STATE AUDITOR

March 14, 2007

STATE OF NEW MEXICO
MCKINLEY SOIL AND WATER CONSERVATION DISTRICT

SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2006

STATUS OF PRIOR YEAR AUDIT FINDINGS

- 05-01. Actual Expenditures Exceeded the Approved Budget - Resolved
- 05-02. Errors and Non Compliance Related to Disbursements - Resolved

CURRENT YEAR AUDIT FINDINGS

NONE.

STATE OF NEW MEXICO
MCKINLEY 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 March 14, 2007, an exit conference was held at the District Office with Larry Winn, Chairperson and Betsy Irving, District Clerk of the McKinley Soil and Water Conservation District. Audit Supervisor Joyce Sandoval represented the Office of the State Auditor.