

**State of New Mexico  
Caballo Soil and Water Conservation District**

**Independent Accountants' Report on  
Applying Agreed-Upon Procedures**

**Year Ended June 30, 2019**

Dan Austin CPA, PC  
700 Mechem Drive Ste. 15  
Ruidoso, NM 88345

**STATE OF NEW MEXICO  
CABALLO SOIL AND  
WATER CONSERVATION DISTRICT  
Table of Contents  
June 30, 2019**

|  |    |
|--|----|
| Table of Contents  | 1  |
| Official Roster  | 2  |
| Financial Section  |    |
| Independent Accountants' Report on Applying Agreed Upon Procedures     | 4  |
| Scope of Procedures and Results  | 5  |
| Schedule of Revenues and Expenditures - Budget and Actual (Cash Basis) | 9  |
| Year-End Financial Report Submitted to DFA                             | 10 |
| Schedule of Findings and Responses-Status of Prior Year Findings       | 14 |
| Schedule of Findings and Responses-Current Year                        | 14 |
| Exit Conference and Other Information                                  | 14 |

**STATE OF NEW MEXICO  
CABALLO SOIL AND  
WATER CONSERVATION DISTRICT  
Official Roster  
June 30, 2019**

**Board Of Supervisors**

|                 |                     |
|-----------------|---------------------|
| Hector Mendoz   | Chairman            |
| Harvey Morrow   | Vice Chairman       |
| Samantha Gillis | Secretary/Treasurer |
| Frank Garay     | Supervisor          |
| Slim Whitlock   | Supervisor          |
| Casey McGuire   | Supervisor          |
| Dee Wear        | Supervisor          |

**District Staff**

|             |                          |
|-------------|--------------------------|
| Susan Downs | Administrative Assistant |
|-------------|--------------------------|

## **Financial Section**

Dan Austin CPA, PC  
700 Mechem Drive Ste. 15  
Ruidoso, NM 88345  
505-257-0081

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Hector Mendoza, Chairman and  
The Board of Supervisors  
Caballo Soil and Water Conservation District  
and Honorable Brian Colón, New Mexico State Auditor

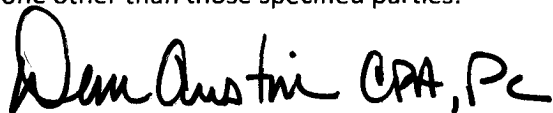
We have performed the procedures enumerated below for the Caballo Soil and Water Conservation District (CSWCD), for the year ended June 30, 2019. The CSWCD was determined to be a Tier 4 entity under the Audit Act, Section 12-6-3 B (4) NMSA 1978 and Section 2.2.2.16 NMAC. The procedures were agreed to by the CSWCD through the Office of the New Mexico State Auditor. The Caballo Soil and Water Conservation District's management is responsible for the organization's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are detailed under Scope of Procedures and Results as noted in the table of contents.

Our findings related to the procedures in the Scope of Procedures and Results are presented in the accompanying schedule of findings and responses as listed in the table of contents.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be an expression of an opinion or conclusion, respectively on the District's financial position and operations as of and for the year ended June 30, 2019. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to those parties specified in the report.

This report is intended solely for the information and use of Caballo Soil and Water Conservation District, the New Mexico State Auditor's Office, the New Mexico State Legislature and the New Mexico Department of Finance and Administration-LGD and is not intended to be and should not be used by anyone other than those specified parties.



Dan Austin CPA, PC  
Ruidoso, New Mexico  
November 7, 2019

**Caballo Soil and Water Conservation District**  
**Scope of Procedures and Results**  
**June 30, 2019**

1. **Verify the local public body's revenue calculation and tier determination documented on the provided at [www.osanm.org](http://www.osanm.org) under "Tiered System Reporting Main Page."**

The above mentioned revenue calculation and tier determination was accurate. Total revenue per instructions for tier determination was \$107,901 requiring a Tier 4 agreed upon procedures report.

2. **Cash**

Procedures:

- (a) Determine whether bank reconciliations are being performed in a timely manner and whether all bank and investment statements for the fiscal year are complete and on-hand.
- (b) Test at least 30% of bank reconciliations for accuracy. Also, trace ending balances to the general ledger, supporting documentation and the financial reports submitted to DFA-Local Government Division (DFA-LGD).
- (c) Determine whether the local public body's financial institutions have provided it with the 50% of pledged collateral on all uninsured deposits as required by Section 6-10-17 NMSA 1978, NM Public Money Act, if applicable.

Findings:

- (a) The CSWCD has two operational bank account and three investment accounts. It utilizes Quickbooks to record transactions. All bank reconciliations are performed within days of receiving the bank statements and all were complete and on-hand.
- (b) Tests of six bank reconciliations (50%) on two operational accounts which revealed that the reconciliations were accurate and agreed with supporting documentation and with the quarterly financial reports submitted to DFA-LGD.
- (c) All uninsured deposits were secured per requirements of Section 6-10-17 NMSA 1978. No exceptions noted.

3. **Capital Assets**

Procedures:

Verify that the local public body is performing a yearly inventory as required by Section 12-6-10 NMSA1978.

**Findings:**

The CSWCD performed a yearly inventory as required by Section 12-6-10 NMSA 1978 and maintains a capital asset listing and all depreciation schedules were examined. No exceptions noted.

**4. Revenue**

**Procedures:**

Identify the nature and amount of revenue from sources by reviewing the budget, agreements, rate schedules, and underlying documentation.

- (a) Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue.

Select a sample of revenues equal to at least 30% based of total dollar amount and test the following attributes:

- (b) Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.
- (c) Proper recording of classification, amount, and period per review of supporting documentation and the general ledger. Perform this revenue work on the same accounting basis that the local public body keeps its accounting records on, cash basis, modified accrual basis, or accrual basis.

**Findings:**

- (a) Analytical review and test of actual revenue compared to budgeted revenue for the year for each type of revenue revealed no exceptions.
- (b) We tested 100% of revenues recorded in general ledger agreed with deposit slips and other supporting documentation provided and to the bank statements without exception.
- (c) We tested \$107,901 or 100% of revenues amounts recorded in Quickbooks. All amounts recorded agreed with supporting documentation and the amounts were properly recorded on a cash basis as to classification, amount and period per review of supporting documentation. No exceptions noted.

**5. Expenditures**

**Procedures:**

Select a sample of cash disbursements equal to 30% of total dollar amount and test the following attributes:

- (a) Determine that amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to the vendor's invoice, purchase order, contract and cancelled check, as appropriate.

- (b) Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.
- (c) Determine that the bid process (or request for proposal process if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-99 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Findings:

- (a) We tested 100% transactions totaling \$66,491. The amounts disbursed agreed with supporting documentation, amount paid, payee, date and description agreed with the vendor's invoice, purchase order, contract and cancelled check, as appropriate. No exceptions noted.
- (b) All disbursements tested were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures. No exceptions noted.
- (c) Disbursement test work revealed no exceptions to the process (or request for proposal process, if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-99 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC ) were tested when applicable.

**6. Journal Entries**

Procedures:

Test all non-routine journal entries, such as adjustments or reclassifications, are posted to the general ledger, test significant items for the following attributes:

- (a) Journal entries appear reasonable and have supporting documentation.
- (b) The local public body has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

Findings:

- (a) The financial records of Caballo Soil and Water Conservation District indicated that journal entries were posted to the general ledger to record immaterial interest or bank charges. All journal entries appeared reasonable. No exceptions noted.
- (b) All Journal entries are reviewed by Treasurer.



## **7. Budget**

### Procedures:

Obtain the original fiscal year budget and all budget amendments made throughout the fiscal year and perform the following:

- (a) Verify, through a review of the minutes and correspondence, that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.
- (b) Determine whether total actual expenditures exceeded the final budget at the legal level of budgetary control; if yes, report a compliance finding.
- (c) From the original and final approved budgets and general ledger, prepare a schedule of revenues and expenditures - budget and actual on the budgetary basis used by the local public body (cash, accrual or modified accrual basis) for each individual fund.

### Findings:

- (a) A review of the minutes revealed that the original budget was approved by the ETSWCD and the DFA-LGD. The subsequent budget adjustments which were approved by the DFA-LGD. No exceptions noted.
- (b) Total actual expenditures did not exceed the final budget at the total fund level, the legal level of budgetary control. No exceptions noted.
- (c) A schedule of revenues and expenditures - budget and actual was prepared on the cash budgetary basis used by the ETSWCD. See page 9 and 10.

## **8. Other**

If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, disclose in the report as required by Section, 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10 (L)NMAC.

No exceptions were found as a result of applying the procedures described above (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies.

**State of New Mexico  
Caballo Soil and Water Conservation District  
General Fund  
Schedule of Revenues and Expenditures-  
Budget and Actual (Non-GAAP Cash Basis)  
June 30, 2019**

|  | Budget<br>Original | Budget<br>Final   | Actual            | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|-------------------|-------------------|--|
| <b>Revenues:</b>   |                    |                   |                   |  |
| Mill Levy  | \$ 75,000          | \$ 75,000         | \$ 88,047         | \$ 13,047                              |
| Tree and Seed Sales  | 1,000              | 1,000             | 540               | (460)                                  |
| State Funding HB   | 13,500             | 13,500            | 11,776            | (1,724)                                |
| Miscellaneous  | 5,674              | 5,674             | 5,264             | (410)                                  |
| Interest Income  | 300                | 300               | 697               | 397                                    |
| Total revenue  | <u>95,474</u>      | <u>95,474</u>     | <u>106,324</u>    | <u>10,850</u>                          |
| <b>Expenditures:</b>   |                    |                   |                   |  |
| Salaries and Benefits  | 29,000             | 29,000            | 34,643            | (5,643)                                |
| Dues and Board Fees  | 600                | 1,800             | 1,600             | 200                                    |
| Audit & Accounting   | -                  | 3,800             | 4,365             | (565)                                  |
| Mileage and Per Diem   | 2,300              | 2,300             | 3,854             | (1,554)                                |
| Building   | 7,850              | 7,850             | 4,995             | 2,855                                  |
| Meeting Expense  | -                  | 400               | 129               | 271                                    |
| Office Expense   | 1,000              | 1,000             | 1,339             | (339)                                  |
| Legal, Advertising Public Relations and Registration             | -                  | 900               | 520               | 380                                    |
| Training & Workshops   | -                  | 2,000             | 1,798             | 202                                    |
| Contractual Services   | -                  | 6,000             | 4,313             | 1,687                                  |
| Dam Operation and Maintenance                                    | -                  | 30,000            | -                 | 30,000                                 |
| Bonding  | 1,300              | 1,300             | 1,389             | (89)                                   |
| Awards and Presentations   | -                  | 100               | 415               | (315)                                  |
| Conservation Projects  | 1,000              | 1,000             | -                 | 1,000                                  |
| Cost Share   | -                  | 1,000             | -                 | 1,000                                  |
| Seeding Program  | 1,000              | 1,000             | 764               | 236                                    |
| Grant Expense  | -                  | 5,374             | 6,358             | (984)                                  |
| Grant Expense  | -                  | 200               | 10                | 190                                    |
| Total expenditures   | <u>44,050</u>      | <u>95,024</u>     | <u>66,492</u>     | <u>28,532</u>                          |
| <b>Excess (deficiency) of revenue and cash over expenditures</b> | 51,424             | 450               | \$ 39,832         | <u>\$ 39,382</u>                       |
| Budget Cash Carryover  | <u>369,666</u>     | <u>369,666</u>    | 369,666           |  |
| Budget Ending Cash   | <u>\$ 421,090</u>  | <u>\$ 370,116</u> |                   |  |
| Other adjustments  |                    |                   | -                 |  |
| Ending Cash  |                    |                   | <u>\$ 409,498</u> |  |

**State of New Mexico  
Caballo Soil and Water Conservation District  
WaterShed Fund  
Schedule of Revenues and Expenditures-  
Budget and Actual (Non-GAAP Cash Basis)  
June 30, 2019**

|  | <b>Budget<br/>Original</b> | <b>Budget<br/>Final</b> | <b>Actual</b>    | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|--|----------------------------|-------------------------|------------------|---|
| <b>Revenues:</b>   |                            |                         |                  |   |
| Mill Levy  | \$ 1,520                   | \$ 1,520                | \$ 1,577         | \$ 57   |
| Interest Income  | -                          | -                       | -                | -   |
| Total revenue  | <u>1,520</u>               | <u>1,520</u>            | <u>1,577</u>     | <u>57</u>                                       |
| <b>Expenditures:</b>   |                            |                         |                  |   |
| Administrative   | -                          | -                       | -                | -   |
| Miscellaneous  | 900                        | 900                     | -                | 900   |
| Total expenditures   | <u>900</u>                 | <u>900</u>              | <u>-</u>         | <u>900</u>                                      |
| <b>Excess (deficiency) of revenue and cash over expenditures</b> | 620                        | 620                     | \$ 1,577         | <u>\$ 957</u>                                   |
| Budget Cash Carryover  | <u>36,289</u>              | <u>36,289</u>           | 36,289           |   |
| Budget Ending Cash   | <u>\$ 36,909</u>           | <u>\$ 36,909</u>        |                  |   |
| Other adjustments  |                            |                         | -                |   |
| Ending Cash  |                            |                         | <u>\$ 37,866</u> |   |

STATE OF NEW MEXICO  
**CABALLO SOIL AND WATER CONSERVATION DISTRICT**  
 Year End Financial Report Submitted to DFA  
 Year Ended June 30, 2019

DEPARTMENT OF FINANCE AND ADMINISTRATION (DFA)  
 LOCAL GOVERNMENT DIVISION (LGD)  
 BUDGET AND FINANCE BUREAU  
 SOIL AND WATER CONSERVATION DISTRICT  
 QUARTERLY YEAR TO DATE FINANCIAL REPORT

PLEASE SUBMIT TO LOCAL GOVERNMENT DIVISION NOT LATER THAN ONE MONTH AFTER THE CLOSE OF EACH QUARTER. I HEREBY CERTIFY THAT THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Soil and Water Conservation District: Caballo  
 Period Ending: 06/30/19

By: Scott Davis

YEAR TO DATE TRANSACTIONS PER BOOKS OF QUARTERLY REPORT

| Fund # | FUND (1)                 | CASH BALANCE PER BOOKS July 1, 2018 (2) | REVENUES TO DATE (3) | NET TRANSFERS (4) | EXPENDITURES TO DATE (5) | BOOK BALANCE END OF PERIOD (6) | ADD: OUTSTANDING CHECKS (7) | LESS: DEPOSITS IN TRANSIT (8) | ADJUSTMENTS (9) | ADJUSTED BALANCE END OF PERIOD (10) | BALANCE PER BANK STATEMENTS (11) | DIFFERENCE (12) |
|--------|--------------------------|---|----------------------|-------------------|--------------------------|--------------------------------|-----------------------------|-------------------------------|-----------------|-------------------------------------|----------------------------------|-----------------|
| 101    | GENERAL FUND             | \$ 247,060.50                           | 106,324              | -                 | 60,492                   | 492,498                        |                             |                               |                 | 492,498                             |                                  | 492,498         |
| 218    | INTERGOVERNMENTAL GRANTS |   |                      |                   |                          |                                |                             |                               |                 |                                     |                                  |                 |
| 299    | OTHER                    | \$ 80,309.00                            | 1,577                |                   |                          | 37,866                         |                             |                               |                 | 37,866                              |                                  | 37,866          |
| 400    | DEBT SERVICE             |   |                      |                   |                          |                                |                             |                               |                 |                                     |                                  |                 |
|        | <b>GRAND TOTAL</b>       | \$ 327,369.50                           | \$ 107,901           | \$ -              | \$ 60,492                | \$ 447,264                     | \$ -                        | \$ -                          | \$ -            | \$ 447,264                          | \$ -                             | \$ 447,264      |

NOTE: DETAIL PAGES will accompany this Report presented by Cash Per Books on July 1

FOOTNOTES: (Please describe what any reserve requirements are on your part.)

STATE OF NEW MEXICO  
 CABALLO SOIL AND WATER CONSERVATION DISTRICT  
 Year End Financial Report Submitted to DFA  
 Year Ended June 30, 2019

SWCD  
 Caballo

Period Ending: 6/30/2019

| REVENUES                                  | CURRENT QUARTER | YEAR TO DATE | APPROVED BUDGET | % OF BUDGET |
|---|-----------------|--------------|-----------------|-------------|
| <b>General Fund 101</b>                   |                 |              |                 |             |
| Total Property Tax Production To Date     | 29167           | 86647        | 78000           | 111746%     |
| Total Interest From Bank Accounts and CDs | 164             | 667          | 500             | 23233353%   |
| Seedling Sales                            | 540             | 540          | 1000            | 0.54%       |
| SWCC grant                                | 5264            | 5264         | 5354            | 0.97051076% |
| state allotments                          | 800             | 11276        | 13900           | 0.87296296% |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
| Miscellaneous                             | 0               | 0            | 200             | 0%          |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
| <b>TOTAL GENERAL FUND REVENUES</b>        | \$ 35,754       | \$ 106,324   | \$ 98,474       | 111364350%  |
| <b>Intergovernmental Grants 218</b>       |                 |              |                 |             |
| State or University Grants                | 0               | 0            | 0               |             |
| Federal Grants                            | 0               | 0            | 0               |             |
| State Grants                              | 0               | 0            | 0               |             |
| Local Grants                              | 0               | 0            | 0               |             |
| Private Grants                            | 0               | 0            | 0               |             |
| Legislative Funding                       | 0               | 0            | 0               |             |
| Miscellaneous (e.g. NMDA)                 | 0               | 0            | 0               |             |
| <b>TOTAL GRANT REVENUES</b>               | \$ -            | \$ -         | \$ -            | -           |
| <b>Other 299</b>                          |                 |              |                 |             |
| Watershed fund                            | 2               | 1577         | 1520            | 10375%      |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
|   | 0               | 0            | 0               |             |
| Miscellaneous                             | 0               | 0            | 0               |             |
| <b>OTHER FUND 299 FROM DETAIL TAB</b>     | 0               | 0            | 0               |             |
| <b>TOTAL OTHER 299</b>                    | \$ 2            | \$ 1,577     | \$ 1,520        | 10375%      |
| <b>Debt Service 400</b>                   |                 |              |                 |             |
| General Obligation Bonds                  | 0               | 0            | 0               |             |
| General Obligation - (Property Tax)       | 0               | 0            | 0               |             |
| Investment Income                         | 0               | 0            | 0               |             |
| Other - Misc                              | 0               | 0            | 0               |             |
| Revenue Bonds                             | 0               | 0            | 0               |             |
| Bond Proceeds                             | 0               | 0            | 0               |             |
| Revenue Bonds - FRT                       | 0               | 0            | 0               |             |
| Investment Income                         | 0               | 0            | 0               |             |
| Revenue Bonds - Other                     | 0               | 0            | 0               |             |
| Miscellaneous (NMFA, BOF, etc.)           | 0               | 0            | 0               |             |
| Investment Income                         | 0               | 0            | 0               |             |
| Loan Revenue                              | 0               | 0            | 0               |             |
| <b>TOTAL DEBT SERVICE REVENUES</b>        | \$ -            | \$ -         | \$ -            | -           |
| <b>GRAND TOTALS REVENUES- CURRENT QTR</b> | \$ 35,756       | \$ 107,901   | \$ 99,994       | 111248025%  |

NOTE: If this report is for the first quarter YEAR TO DATE will be the same as the CURRENT QUARTER.

STATE OF NEW MEXICO  
 CABALLO SOIL AND WATER CONSERVATION DISTRICT  
 Year End Financial Report Submitted to DFA  
 Year Ended June 30, 2019

SWCD:  
 Caballo

Period Ending: 6/30/2019

| EXPENDITURES                                     | CURRENT QUARTER | YEAR TO DATE | APPROVED BUDGET | % OF BUDGET |
|--|-----------------|--------------|-----------------|-------------|
| <b>GENERAL FUND 101</b>                          |                 |              |                 |             |
| Personnel Services. (Salaries and Benefits)      | 10,982          | 34,643       | 29,000          | 1.19458621  |
| GRT Taxes  | 0               | 0            | 0               |             |
| Mileage and per diem                             | 869             | 3,354        | 2,300           | 1.67565217  |
| Registration Fees                                | 0               | 390          | 600             | 0.65        |
| Office Expenses                                  | 619             | 1,230        | 1,000           | 1.339       |
| Building Exp (utilities, maintenance)            | 1,257           | 4,995        | 7,850           | 0.63630573  |
| Bonding/Liability                                | 0               | 1,389        | 1,300           | 1.06846154  |
| Conservation Projects                            | 0               | 0            | 1,000           | 0           |
| Education Expenses                               | 500             | 1,166        | 1,500           | 0.77733333  |
| Seedling Program                                 | 764             | 764          | 1,000           | 0.764       |
| Advertising /Public Relations                    | 0               | 130          | 300             | 0.43333333  |
| Annual Audit/Financial Report Expenses           | 0               | 4,365        | 3,500           | 1.14868421  |
| Dues and Board Fees                              | 0               | 1,500        | 1,500           | 0.88888889  |
| O&M for Dams                                     | 0               | 0            | 30,000          | 0           |
| Postage  | 0               | 0            | 0               |             |
| Cost Sharing Expense                             | 0               | 0            | 1,000           | 0           |
| Meeting Expense                                  | 15              | 129          | 400             | 0.3225      |
| Training/Workshops                               | 452             | 632          | 500             | 1.264       |
| Contractual Services Exp                         | 2,222           | 4,313        | 6,000           | 0.71883333  |
| SWCC grant exp                                   | 6,359           | 6,358        | 5,374           | 1.18310383  |
| Miscellaneous Expenses                           | 0               | 10           | 200             | 0.05        |
| Awards/Presentations                             | 0               | 415          | 100             | 4.15        |
|  | 0               | 0            | 0               |             |
| <b>Total General Fund Expenditures</b>           | \$ 24,069       | \$ 66,492    | \$ 94,724       | 0.70195515  |
| <b>Intergovernmental Grants Expenditures 218</b> |                 |              |                 |             |
| State or University Grants                       | 0               | 0            | 0               |             |
| Federal Grants                                   | 0               | 0            | 0               |             |
| State Grants                                     | 0               | 0            | 0               |             |
| Local Grants                                     | 0               | 0            | 0               |             |
| Private Grants                                   | 0               | 0            | 0               |             |
| Legislative Funding                              | 0               | 0            | 0               |             |
| Other  | 0               | 0            | 0               |             |
| <b>Total Grant Expenditures</b>                  | \$ -            | \$ -         | \$ -            | -           |
| <b>Other Expenditures 299</b>                    |                 |              |                 |             |
| Loan Payments                                    | 0               | 0            | 0               |             |
| Capital Outlay Expenses/Capital Projects         | 0               | 0            | 0               |             |
| Conservation and Environmental Control Expenses  | 0               | 0            | 0               |             |
| Bonding  | 0               | 0            | 0               |             |
| All Other Insurance                              | 0               | 0            | 0               |             |
| Loan Program Expenses including Loan Repayments  | 0               | 0            | 0               |             |
| Miscellaneous Expenses                           | 0               | 0            | 0               |             |
| <b>OTHER FUND 299 FROM DETAIL TAB</b>            | 0               | 0            | 0               |             |
| <b>Total Other Expenditures</b>                  | \$ -            | \$ -         | \$ -            | -           |
| <b>Debt Service 400</b>                          |                 |              |                 |             |
| Bond Payments Principal                          | 0               | 0            | 0               |             |
| Bond Payments- Interest                          | 0               | 0            | 0               |             |
| Other Debt Service                               | 0               | 0            | 0               |             |
| <b>Total Debt Service Expenditures</b>           | 0               | 0            | 0               |             |
| <b>TOTAL EXPENDITURES Current Quarter</b>        | \$ 24,069       | \$ 66,492    | \$ 94,724       | 0.70195515  |

NOTE: If this report is for the first quarter YEAR TO DATE will be the same as the CURRENT QUARTER.

**STATE OF NEW MEXICO  
CABALLO SOIL AND WATER CONSERVATION DISTRICT  
Schedule of Findings, Responses, Exit Conference and Other Information  
Year Ended June 30, 2019**

**Prior Year Audit Findings**

**2018-001 Untimely Bank Statement Preparation - Resolved**

**Current Year Findings**

None

**EXIT CONFERENCE**

The report contents were discussed an exit conference in the offices and with the officials of Caballo Soil and Water Conservation District on December 6, 2019. The following in attendance:

Caballo Soil and Water Conservation District

Samantha Gillis, Secretary/Treasurer  
Susan Downs, Administrative Assistant

Accounting Firm

Dan Austin, CPA

**OTHER INFORMATION**

The financial statement of Caballo Soil and Water Conservation District was prepared by Dan Austin CPA, PC from books and records of the District with assistance of the management of the District.

Although standards strongly emphasize the District should prepare its own financial statements, the consensus between the Management and the independent accountant was that it would be more time and cost effective for the independent account to prepare the financial statement enclosed in this report. Accordingly, the District designated a competent management level individual to oversee the independent accountant's services, make management decisions and preform all management functions. The District reviewed, approved and accepted responsibility for the accompanying financial statement and any related notes and schedules which were prepared from the underlying accounting records which adequately support the financial statement in accordance with accounting principles generally accepted in the United States of America.