

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
TIER 5 AGREED UPON PROCEDURES REPORT
FOR THE YEAR ENDED JUNE 30, 2019

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
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FOR THE YEAR ENDED JUNE 30, 2019

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STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICIAL ROSTER
JUNE 30, 2019

Board of Supervisors

NAME	TITLE
John Merino	Chairman
Duston L. Hunt Jr.	Vice-Chairman
Ellen Soles	Secretary-Treasurer
Ty Bays	Board Supervisor
David McCauley	Board Supervisor
Alex Thal	Board Supervisor
Johnny Reed	Board Supervisor

District Personnel

Rebecca Benavidez	Project Manager
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Beasley, Mitchell & Co.

Certified Public Accountants

Donald A. Beasley, CPA, Partner
Christine Wright, CPA, Partner
Beth Fant, EA, Partner
Brad Beasley, CPA, Partner
Tony Morán, CPA, Partner
Christopher Salcido, CPA, Partner
J. David Beasley, J.D., Partner

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Brian Colón, State Auditor
and the Board of Supervisors of the
Grant Soil and Water Conservation District, New Mexico

We have performed the procedures enumerated in the attached schedule of procedures and results, which were agreed to by the Office of the State Auditor and the Grant Soil and Water Conservation District, have specified, listed in the attached schedule, as required by Tier 5 of the Audit Act- Section 12-6-3B(6) NMSA 1978 and Section 2.2.2.16 NMAC for the year ended June 30, 2019. Grant Soil and Water Conservation District's management is responsible for the district'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 in the attached schedule either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are included in the attached schedule.

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 the expression of an opinion or conclusion, respectively, on the subject matter of the Grant Soil and Water Conservation District for the year ending June 30, 2019. Accordingly, the firm does 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 you.

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

Beasley Mitchell & Co LLP
Beasley, Mitchell & Co.
Las Cruces, New Mexico
December 6, 2019

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
CAPITAL OUTLAY AWARDS

15-1086 DFA

Amount awarded	\$ 149,000
Received through June 30, 2019	33,441
Expended through June 30, 2019	123,720
Remaining balance as of June 30, 2019	\$ 25,280
Project effective date through	June 30, 2019

Legislation:

15-1086 DFA - Laws of 2015, Chapter 3, Section 87, the Legislature made appropriation of \$500,000.00 to NMED for the restoration of rivers and streams statewide, including clearing vegetation, lowering river bank lines, replanting native species vegetation and installing erosion control. NMED is authorized by NMSA 1978, Sec74-6-9(A) to receive and expend fund appropriated for the purpose consistent with the Water Quality Act and the appropriation.

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS

1. Revenue Calculation and Tier Determination

Procedures

Verify the local public body's revenue calculation and tier determination documented on the form provided at www.osa.org under "Tiered System Reporting Main Page".

Results of Procedure

Grant Soil and Water Conservation District (District) had revenue excluding federal grants and capital asset appropriations of \$72,627; further, the District received and expended capital appropriations funds, therefore a Tier 5 agreed upon procedure engagement is required.

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 the bank reconciliations for accuracy. Also trace ending balances to the general ledger, supporting documentation, and the financial reports submitted to DFA-Local Government Division.
- 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.

Results of Procedure

- a) We obtained bank statements and corresponding reconciliation's for 6 months of the District's accounts for the fiscal year ending June 30, 2019. No exceptions were noted as a result of this procedure. Bank reconciliation's were completed in a timely manner, and all bank statements and reconciliation's are complete and on hand.

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS

2. Cash (Continued)

Results of Procedure

- b) We obtained all quarterly DFA reports for the District's fiscal ending June 30, 2019. No exceptions were noted as a result of this procedure. DFA cash matched that in the general ledger.
- c) Grant Soil and Water Conservation District did not require any pledged collateral as the amount deposited is below the \$250,000 insured amount by the FDIC, the District is in compliance with collateralizing uninsured deposits as required by Section 6-10-17 NMSA 1978, NM Public Money Act.

3. Capital Assets

Procedures

Verify that the local public body performing a yearly inventory as required by Section 12-6-10 NMSA 1978.

Results of Procedure

No exceptions noted. The District's inventory count was completed during FYE 19.

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS

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% of the 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.

Results of Procedure

- a) Actual revenue compared to budgeted revenue for the fiscal year is reasonable and within expectations. The variance analysis for the budgets to actual may be noted in the budgetary analysis on page 13.
- b) A sample of 14 deposits totaling \$107,813 were tested. No exceptions were noted as a result of this procedure. Amounts recorded in the general ledger agreed with supporting documents.
- c) A sample of 14 deposits totaling \$107,813 were tested. No exceptions were noted as a result of this procedure. Amounts were recorded on a cash basis as to classification, amount and period per review of supporting documentation.

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS

5. Expenditures

Procedures

Select a sample of cash disbursements equal to at least 30% of the 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 canceled 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 13-1-199 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Results of Procedure

- a) 40 expenditures totaling \$90,188 were tested. No exceptions were noted as a result of this procedure. The amounts recorded as disbursed agreed to supporting documentation: amount paid, payee date and description agreed with the vendor's invoice, purchase order, contract, and canceled check, as appropriate.
- b) The 40 disbursements tested were properly authorized and approved in compliance with the budget, legal requirements, and established policies and procedures.
- c) There were no exceptions noted as a result of this procedure for the bid process (or request for proposal process, if applicable), contracts and agreements were processed in accordance with the New Mexico Section 13-1-28 through 13-1-99 NMSA 1978) and State Purchasing 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).

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS

6. Journal Entries

Procedures

Test all non-routine journal entries, adjustments, and reclassifications posted to the general ledger 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.

Results of Procedure

- a) The District did not perform any non-routine journal entries during the FYE 19.
- b) The District did not perform any non-routine journal entries during the FYE 19.

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 and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.
- b) Determine if the total actual expenditures exceeded the final budgets at the legal level of budgetary control; if so, 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.

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS

7. Budget (Continued)

Results of Procedure

- a) The review of Board minutes and letter from the State indicated that the budget and budget adjustments were approved by the board and the DFA.
- b) Expenditures did not exceed budgeted amounts. The variance analysis for budget to actual on page 13. The district is in budgetary compliance.
- c) A schedule of revenue and expenses - budget and actual was prepared from Grant Soil and Water Conservation District records on cash budgetary basis on page 13.

8. Capital Outlay Appropriations

Procedures

The scope of the agreed-upon procedures engagement shall encompass any and all state-funded capital outlay appropriations of the New Mexico Legislature that meet Tier 5 criteria. Request and review all state-funded capital outlay awards, joint powers agreements, correspondence and other relevant documentation for any capital outlay award funds expended by the recipient during the fiscal year that meet the Tier 5 criteria. Perform the following tests on all state-funded capital outlay expenditures:

- a) Determine that the amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee date and description agree to the purchase order, contract, vendor's invoice and canceled check, as appropriate.
- b) Determine that the cash disbursements were properly authorized and approved in accordance with the budget, legal requirements and established policies and procedures.

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS

8. Capital Outlay Appropriations (Continued)

Procedures (Continued)

- c) Determine that the bid process (or request for proposal process is applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code and State Purchasing Regulations (Section 13-1-28 through 13-1-199 NMSA 1978 and 1.4.1 NMAC).
- d) Determine the physical existence (by observation) of the capital asset based on expenditures to date.
- e) Verify that status reports were submitted to the state agency per terms of agreement and amounts in the status report agree with the general ledger and other supporting documentation.
- f) If the project was funded in advance, determine if the award balance (and cash balance) appropriately reflects the percentage of completion based on the project schedule and expenditures to date.
- g) If the project is complete, determine if there is an unexpended balance and whether it was reverted per statute and agreement with the grantor.
- h) Determine whether cash received for the award was accounted for in a separate fund or separate bank account that is non-interest bearing if so required by the capital outlay award agreement.
- i) Determine whether reimbursement requests were properly supported by costs incurred by the recipient. Determine whether the costs were paid by the local public body prior to the request for reimbursement.

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS

8. Capital Outlay Appropriations (Continued)

Results of Procedure

- a) No exceptions were noted as a result of this procedure. Amount recorded agrees with disbursed amounts and have adequate support.
- b) No exceptions were noted as a result of this procedure. Cash disbursements were property authorized accordance with budget and legal requirements
- c) No exceptions were noted as a result of this procedure. Capital outlay expenses were tested and properly procured.
- d) No exceptions were noted as a result of this procedure. No physical asset noted, a physical observation of the cleared river was conducted.
- e) No exceptions were noted as a result of this procedure. All required reports were submitted timely.
- f) No exceptions were noted as a result of this procedure. Procedure not applicable as funding is done on a reimbursement basis.
- g) No exceptions were noted as a result of this procedure. Procedure not applicable as project is not complete.
- h) No exceptions were noted as a result of this procedure. It was noted that the appropriation had been done on a reimbursement basis thus the District does not hold any grant monies.
- i) No exceptions were noted as a result of this procedure. All costs were expensed prior to reimbursement and all supporting documentation was available.

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF PROCEDURES AND RESULTS

9. Other

Procedures

If Information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, such instances must be disclosed 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(1)(3)(C) NMAC.

Results of Procedure

No exceptions were noted as a result of this procedure.

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Annual legislative appropriations	\$ 13,641	\$ 13,641	\$ 14,095	\$ 454
FRIF Funds	5,000	5,000	5,000	-
State grants	106,027	106,027	51,772	(54,255)
Federal grants	450,514	450,514	192,076	(258,438)
Capital outlay funded	58,721	58,721	33,441	(25,280)
Interest income	12	12	10	(2)
Other revenue	<u>1,400</u>	<u>1,400</u>	<u>1,750</u>	<u>350</u>
Total revenues	635,315	635,315	298,144	(337,171)
EXPENDITURES:				
Payroll and related costs	21,900	21,900	18,276	3,624
Mileage and per diem	2,200	2,200	1,463	737
Education and sponsorships	700	700	660	40
Postage supplies	150	150	62	88
Office supplies	1,500	1,500	212	1,288
Office expense	800	800	779	21
Awards/meetings/workshops	200	200	-	200
Annual audit/financial report expense	1,000	1,000	928	72
Dues and board fees	800	800	1,260	(460)
Bonding expense	100	100	100	-
Federal grant expense	450,514	450,514	192,075	258,439
State grant expense	106,027	106,027	51,772	54,255
Capital projects expense	<u>58,721</u>	<u>58,721</u>	<u>33,441</u>	<u>25,280</u>
Total expenditures	<u>644,612</u>	<u>644,612</u>	<u>301,028</u>	<u>343,584</u>
Net changes in fund balance	(9,297)	(9,297)	(2,884)	6,413
Fund balance - beginning of the year	<u>10,227</u>	<u>10,227</u>	<u>10,227</u>	<u>-</u>
Fund balance - end of the year	<u>\$ 930</u>	<u>\$ 930</u>	<u>\$ 7,343</u>	<u>\$ 6,413</u>
Reconciliation of budgetary basis to GAAP basis:				
Net change in fund balance budgetary basis			\$ <u>(2,884)</u>	
Net change in fund balance GAAP basis			<u>\$ (2,884)</u>	

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.

x *R. Benardez*

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

YEAR TO DATE T R A N S A C T I O N S P E R B O O K S Q U A R T E R L Y R E P O R T

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	\$ 9,925.00	20,855	-	23,739	7,041	4,217			11,258	11,258	0
218	INTERGOVERNMENTAL GRANTS		243,847	-	243,847	-				-	-	-
299	OTHER		33,441	-	33,441	-				-	-	-
400	DEBT SERVICE		-	-	-	-				-	-	-
	GRAND TOTAL	\$ 9,925	\$ 298,144	\$ -	\$ 301,028	\$ 7,041	\$ 4,217	\$ -	\$ -	\$ 11,258	\$ 11,258	\$ 0

NOTE: DETAIL PAGES will complete the Recap except for Cash Per Books on July 1.

*USER NOTES: (Please describe what any reserve requirements are used for).

SWCD:

Grant Soil and Water Conservation District

Period Ending: 6/30/2019

REVENUES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	% OF BUDGET
General Fund 101				
Total Property Tax Production To Date	0	0	0	
Total Interest From Bank Accounts and CDs	4	11	12	0.890833333
Hazardous Fuels Income	0	0	0	
Grass Seed and or Tree Sales	0	0	0	
Book Sales	0	0	0	
Rent Revenue	0	0	0	
Brush Control Materials	0	0	0	
Annual Legislative Appropriation	0	14095	13641	1.033266623
FRIF Funds	0	5000	5000	1
Contract Services	0	1750	1400	1.25
Noxious Weed Program	0	0	0	
Conservation Sale Items	0	0	0	
Miscellaneous	0	0	0	
	0	0	0	
	0	0	0	
	0	0	0	
TOTAL GENERAL FUND REVENUES	\$ 4	\$ 20,855	\$ 20,053	1.040017952
Intergovernmental Grants 218				
State or University Grants			0	
Federal Grants	86992	192075	450514	0.426347306
State Grants	17210	51772	106027	0.488288738
Local Grants	0	0	0	
Private Grants	0	0	0	
Legislative Funding	0	0	0	
Miscellaneous (e.g. NMDA)	0	0	0	
TOTAL GRANT REVENUES	\$ 104,201	\$ 243,847	\$ 556,541	0.438147809
Other 299				
Contract Services	0	0	0	
Educational Income	0	0	0	
Charges for Services	0	0	0	
Capital Outlay Funded	4893	33441	58721	0.569495581
Project Income-Conservation & Environmental	0	0	0	
Emergency Watershed Protection Program	0	0	0	
Project Income - Reloan Program	0	0	0	
Project Expenses Income	0	0	0	
Silent Auctions	0	0	0	
Miscellaneous	0	0	0	
OTHER FUND 299 FROM DETAIL TAB	0	0	0	
TOTAL OTHER 299	\$ 4,893	\$ 33,441	\$ 58,721	0.569495581
Debt Service 400				
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 - GRT	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	
TOTAL DEBT SERVICE REVENUES	\$ -	\$ -	\$ -	
GRAND TOTALS REVENUES- CURRENT QTR	\$ 109,099	\$ 298,144	\$ 635,315	0.469285394

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

SWCD:

Grant Soil and Water Conservation District

Period Ending: 6/30/2019

EXPENDITURES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	% OF BUDGET
GENERAL FUND 101				
Personnel Services, (Salaries and Benefits)	4,266	18,276	21,900	0.83453196
Mileage and Per Diem	383	1,463	2,200	0.66496364
Vehicle Expense (Insurance, gas, maintenance)	0	0	0	
Building Expenses (e.g. rent/maintenance)	0	0	0	
Utilities (Electricity, Natural Gas, Propane, Water, Sewer)	0	0	0	
Office Expenses	189	779	800	0.9736375
Postage Expense	0	62	150	0.41133333
OfficeSupplies and Other Expenses	0	212	1,500	0.14111333
Education/Sponsorships	260	660	700	0.94274286
Advertising and Public Relations (e.g. newsletter)	0	0	0	
Training & Workshops	0	0	200	0
Annual Audit/Financial Report Expenses	0	928	1,000	0.928
Dues and Board Fees	550	1,260	800	1.575
Election Expense	0	0	0	
Field Supplies & Equipment	0	0	0	
Cost Sharing Expense	0	0	0	
Brush Control Expenses	0	0	0	
Contractual Fees and Other Services (Comm. Proj.)	0	0	0	
GRT Taxes	0	0	0	
Miscellaneous (e.g. Meetings)	0	0	0	
Bonding	0	100	100	1
	0	0	0	
	0	0	0	
Total General Fund Expenditures	\$ 5,648	\$ 23,739	\$ 29,350	0.80883714
Intergovernmental Grants Expenditures 218				
State or University Grants	0	0	0	
Federal Grants	86,992	192,075	450,514	0.42634731
State Grants	17,210	51,772	106,027	0.48828874
Local Grants	0	0	0	
Private Grants	0	0	0	
Legislative Funding	0	0	0	
Other	0	0	0	
Total Grant Expenditures	\$ 104,201	\$ 243,847	\$ 556,541	0.43814781
Other Expenditures 299				
Loan Payments	0	0	0	
Capital Outlay Expenses/Capital Projects	5,698	33,441	58,721	0.56949558
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	
OTHER FUND 299 FROM DETAIL TAB	0	0	0	
Total Other Expenditures	\$ 5,698	\$ 33,441	\$ 58,721	0.56949558
Debt Service 400				
Bond Payments Principal	0	0	0	
Bond Payments- Interest	0	0	0	
Other Debt Service	0	0	0	
Total Debt Service Expenditures	0	0	0	
TOTAL EXPENDITURES Current Quarter	\$ 115,548	\$ 301,028	\$ 644,612	0.4669909

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

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

PRIOR YEAR FINDINGS:

None noted

CURRENT YEAR FINDINGS:

None noted

STATE OF NEW MEXICO
GRANT SOIL AND WATER CONSERVATION DISTRICT
OFFICE OF THE STATE AUDITOR TIER 5 AGREED- UPON PROCEDURES
ENTERANCE AND EXIT CONFERENCE

An entrance conference was conducted November 6, 2019 in a closed meeting of the Grant Soil and Water Conservation District pursuant to Section 12-6-5 NMSA, 1978 with the following individuals in attendance:

Grant Soil and Water Conservation District

Ty Beayz
Rebecca Benavidez

Board Supervisor
Project Manager

Beasley, Mitchell & Co., LLP

Itza Sosa

Staff Auditor

An exit conference was conducted December 4, 2019 in a closed meeting of the Grant Soil and Water Conservation District pursuant to Section 12-6-5 NMSA, 1978 with the following individuals in attendance:

Grant Soil and Water Conservation District

David McCauley
Rebecca Benavidez

Board Supervisor
Project Manager

Beasley, Mitchell & Co., LLP

Jesse Olivar

Staff Auditor