

STATE OF NEW MEXICO
GUADALUPE SOIL AND WATER
CONSERVATION DISTRICT
Independent Accountants' Report on
Applying Agreed-Upon Procedures
Year Ended June 30, 2017

**STATE OF NEW MEXICO
GUADALUPE SOIL AND
WATER CONSERVATION DISTRICT
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June 30, 2017**

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**STATE OF NEW MEXICO
GUADALUPE SOIL AND
WATER CONSERVATION DISTRICT
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June 30, 2017**

Board of Supervisors

Vincent R. Cordova
Eugenio Lujan
Steve Gallegos
Jose R. Lucero
Hito Romero

Chairman
Vice-Chairman
Secretary/Treasurer
Member
Member

Gloria Gage

District Clerk



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Vincent R. Cordova, Chairman and
The District Board
Guadalupe Soil & Water Conservation District
and Honorable Tim Keller, New Mexico State Auditor

We have performed the procedures enumerated below, which are agreed to by the Guadalupe Soil & Water Conservation District for the year ended June 30, 2017. The Guadalupe Soil & Water Conservation District was determined to be a Tier 5 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 Guadalupe Soil & Water Conservation District through the Office of the New Mexico State Auditor. The Guadalupe Soil & Water Conservation District's management is responsible for the organization's accounting records and compliance with state statutes. 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 findings are as follows:

1. Verify Tier Determination

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

Finding - Guadalupe Soil & Water District performed the required calculation to determine Tier 5 status under the Audit Act. We reviewed the calculation and verified its accurateness.

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.

Findings:

The Guadalupe Soil & Water Conservation District has one checking account. All bank reconciliations are performed within days of receiving the bank statements monthly. All bank statements and reconciliations were complete and on-hand.

Tests of bank reconciliations revealed that the reconciliations agreed with supporting documentation. The amounts reported on spreadsheets agreed with the quarterly financial reports submitted to DFA-LGD.

All of the District's Deposits were covered by FDIC Insurance.

3. Capital Assets

Procedures:

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

Findings:

The Guadalupe Soil & Water Conservation District performed a yearly inventory as required by Section 12-6-10 NMSA 1978 and maintains a capital asset listing.

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 revenue 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.

Findings:

We performed an analytical review and test of actual revenue compared to budgeted revenue for the year for each type of revenue revealed no exceptions. Amounts recorded in financial records 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. Amounts tested were 79% of transactions and the dollar amount tested totaled \$55,982.38.

5. Expenditures

Procedures:

Select a sample of cash disbursements equal to at least 30% of the total dollar amount and test the total amount of expenditures for 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:

The amounts recorded as disbursed agreed to supporting documentation. The amount paid, payee, date and description agreed with the vendor's invoice, purchase order, contract and cancelled check, as appropriate.

The disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures. The amounts tested were 81% of expenditures and the dollar amounts were \$ 31,220.63.

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).

6. Journal Entries

Procedures:

If non-routine journal entries, such as adjustments or reclassifications, are posted to the general ledger, a tested significant item 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:

The Guadalupe Soil & Water Conservation District utilizes computer generated spreadsheets to record cash transactions only and did not prepare journal entries.

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 if the total actual expenditures exceeded the final budget 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.

Findings:

A review of the minutes revealed that the original budget was approved by Guadalupe Soil & Water Conservation District and the DFA-LGD. There were no subsequent budget adjustments which required approval by the DFA-LGD.

The total actual expenditures did not exceed the final budget at the total fund level which is the legal level of budgetary control.

A schedule of revenues and expenditures - budget and actual was prepared on the cash budgetary basis used by the Guadalupe Soil & Water Conservation District.

8. Capital Outlay Appropriations

Procedures:

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.
- 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 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 charged with oversight per the terms of the agreement and verify that the 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 the 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.

Findings:

Expenditures and reimbursements were reviewed relating to the capital expenditures for the fiscal year. Expenditures were reviewed for supporting documentation. The review supporting documentation included invoices, cancelled checks, and approvals for reimbursement; we found no exceptions or findings. It appears the expenditures and reimbursements were processed within compliance requirements.

We reviewed contracts and expenditures processed for construction services under the Water Trust Board Agreement. Total spent with the contractor as of June 30, 2017 was \$120,372.59. Amounts of expenditures and reimbursements appear to be within the appropriation agreement and provisions.

Capital improvements relate to the removal and clearing of Salt Cedar and Russian Olive from two lake areas within the District's area. The clearing of the trees and area appear to have been performed in accordance with the Water Trust Board Agreement.

Requests for reimbursement were reviewed for completeness, supporting documentation and proper authorization. Fourteen requests were made during the fiscal year 2017 totaling \$186,896.43. Subsequent requests for reimbursement total \$62,913.61. Reports and requests for reimbursement appear to have been processed and approved within agreement provisions and comply with the terms of the appropriation.

The project was not funded in advance. The District submitted 14 requests for reimbursement from the State of New Mexico Water Trust Board.

The project has an expected completion date of December 31, 2017 and \$239,030.11 of funding remains as of June 30, 2017. No funds have required reversion or have been disapproved by the State Water Board as of June 30, 2017.

Separate fund or bank accounts were not required for the project. The District maintained one account that was utilized for the agreement and operations.

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, 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)(3)(C) NMAC.

Findings

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.

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 on the accounting records. Accordingly, we do not express such an opinion. 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 Guadalupe Soil & Water Conservation District, the New Mexico State Auditor's Office, NM Legislature and the DFA-LGD and is not intended to be and should not be used by anyone other than those specified parties.

GRIEGO PROFESSIONAL SERVICES, LLC



Albuquerque, New Mexico
September 19, 2017

STATE OF NEW MEXICO
GUADALUPE SOIL & WATER CONSERVATION DISTRICT
STATEMENT OF REVENUES AND EXPENSES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		YTD Actual	Variance Final vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Property Tax (Mil Levy)	\$ 45,000	\$ 45,000	56,877	\$ 11,877
NM Soil & Water Commission Allotment	14,000	14,000	13,699	(301)
Equipment Rental	-	-	400	400
Conservation Maerial Sales	400	400	-	(400)
Miscellaneous	200	200	(171)	(371)
<i>Total revenues</i>	<u>59,600</u>	<u>59,600</u>	<u>70,805</u>	<u>11,205</u>
<i>Expenses:</i>				
Dues	1,000	1,000	900	100
Security bond fee	200	200	-	200
Information and Education	600	600	1,805	(1,205)
Office expense	2,000	2,000	2,574	(574)
Meeting expense	2,300	2,300	2,373	(73)
Supervisor meeting	5,700	5,700	5,700	-
Constuction material	1,000	1,000	1,505	(505)
Contract services	26,000	26,000	25,254	746
Travel	2,000	2,000	6,548	(4,548)
Advertising	1,000	1,000	2,044	(1,044)
Awards	200	200	-	200
Loan Repayment	5,000	5,000	-	5,000
Project expense	1,500	1,500	(1,099)	2,599
Audit expense	3,500	3,500	6,439	(2,939)
Equipment maintenance salary	1,200	1,200	600	600
Fees and charges	200	200	71	129
Insurance	1,500	1,500	1,536	(36)
Equipment maintenance	1,500	1,500	1,410	90
Equipment purchases	3,200	3,200	10,203	(7,003)
<i>Total expenses</i>	<u>59,600</u>	<u>59,600</u>	<u>67,863</u>	<u>(8,263)</u>
<i>Excess of revenues over expenses</i>	<u>-</u>	<u>-</u>	<u>2,942</u>	<u>2,942</u>
<i>Other financing sources (uses):</i>				
State grant expenditures	-	-	29,172	29,172
Other grants	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>38,691</u>	<u>29,172</u>
<i>Excess of revenues over expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>32,114</u>	<u>\$ 32,114</u>
Net position, beginning of year			<u>80,224</u>	
Net position, end of year			<u>\$ 112,338</u>	

STATE OF NEW MEXICO
GUADALUPE SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF CAPITAL APPROPRIATIONS
FOR THE YEAR ENDED JUNE 30, 2017

The Guadalupe Soil and Water Conservation District has been awarded a grant by the State of New Mexico Water Trust Board in the amount of \$450,000 to be used for capital outlay expenditures between January 2016 and June 2018. The grant is to be utilized for capital appropriations related to the District's operations. Information regarding the capital appropriation is as follows:

<i>Amount of Award</i>	\$ 450,000
Amount Received as of June 30, 2017	210,969.89
Amount Expended as of June 30, 2017	210,969.89
Remaining Appropriation as of June 30, 2017	239,030.11
<i>Expenditures for the fiscal year ended June 30, 2017</i>	\$ 186,896.43
<i>Reversion date</i>	June 30, 2018

DEPARTMENT OF FINANCE AND ADMINISTRATION
 LOCAL GOVERNMENT DIVISION
 BUDGET AND FINANCE BUREAU
SPECIAL DISTRICT FINANCIAL QUARTERLY REPORT FORM

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.

Special District: Guadalupe SWCD
 Quarter Ending: 6/30/2017
 Prepared by: Vincent R. Cordova

(signature line)

QUARTERLY YEAR TO DATE TRANSACTIONS PER BOOKS

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE @ 7/1/2016	INVESTMENTS	REVENUES TO DATE	NET TRANSFERS	EXPENDITURES TO DATE	BOOK BALANCE END OF PERIOD	ADD: OUTSTANDING CHECKS	LESS: DEPOSITS IN TRANSIT	ADJUSTMENTS	ADJUSTED BALANCE END OF PERIOD	BALANCE PER BANK STATEMENTS	DIFFERENCE
GENERAL FUND - Operating (GF)	101	\$80,224.19	\$0.00	70,805.43	-	67,862.85	83,166.77	-	-	-	83,166.77	-	83,166.77
INTERGOVERNMENTAL GRANTS	218	\$0.00	\$0.00	-	-	(29,171.52)	29,171.52	-	-	-	29,171.52	-	29,171.52
OTHER	299	\$0.00	\$0.00	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	400	\$0.00	\$0.00	-	-	-	-	-	-	-	-	-	-
Grand Total		\$ 80,224.19	\$ -	\$ 70,805.43	\$ -	\$ 38,691.33	\$ 112,338.29	\$ -	\$ -	\$ -	\$ 112,338.29	\$ -	\$ 112,338.29

SPECIAL DISTRICT: Guadalupe SWCD
QUARTER ENDING: 30-Jun-17

REVENUES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	YTD % OF BUDGET
General Fund 101 (enter items below)				
Property Tax (Mil Levy)	22,536.37	56,877.32	45,000.00	126%
New Mexico Soil & Water Conservation Commission Allotment	7,209.98	13,698.96	14,000.00	98%
Equipment Rental Income	-	400.00	-	-
Conservation Material Sales Income	-	-	400.00	0%
Miscellaneous Income	(653.47)	(170.85)	200.00	-85%
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Subtotal General Fund Revenues	\$ 29,092.88	\$ 70,805.43	\$ 59,600.00	119%
Other Financing Sources: Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	-
TOTAL GENERAL FUND REVENUES	\$ 29,092.88	\$ 70,805.43	\$ 59,600.00	119%
Intergovernmental Grants 218 (enter items below)				
State Grants	-	-	-	-
Federal Grant	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Subtotal Intergovernmental Grants Revenues	\$ -	\$ -	\$ -	-
Other Financing Sources: Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	-
TOTAL INTERGOV. GRANT REVENUES	\$ -	\$ -	\$ -	-
Other 299 (enter items below)				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Subtotal Other 299 Revenues	\$ -	\$ -	\$ -	-
Other Financing Sources: Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	-
TOTAL OTHER REVENUES	\$ -	\$ -	\$ -	-
Debt Service 400				
General Obligation Bonds	-	-	-	-
General Obligation - (Property tax)	-	-	-	-
Investment Income	-	-	-	-
Other - Misc	-	-	-	-
Revenue Bonds	-	-	-	-
Bond Proceeds	-	-	-	-
Revenue Bonds - GRT	-	-	-	-
Investment Income	-	-	-	-
Revenue Bonds - Other	-	-	-	-
Miscellaneous(NMFA, BOF, etc.)	-	-	-	-
	-	-	-	-
	-	-	-	-
Subtotal Debt Service Fund Revenues	\$ -	\$ -	\$ -	-
Other Financing Sources: Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	-
TOTAL DEBT SERVICE REVENUES	\$ -	\$ -	\$ -	-
GRAND TOTAL REVENUES	\$ 29,092.88	\$ 70,805.43	\$ 59,600.00	119%

SPECIAL DISTRICT: Guadalupe SWCD
QUARTER ENDING: 6/30/17

EXPENDITURES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	YTD % OF BUDGET
General Fund 101 (enter items below)				
Dues	200.00	900.00	1,000.00	90%
Security Bond Fee	-	-	200.00	0%
Information & Education	1,580.00	1,805.00	600.00	301%
Office Expense	367.36	2,573.52	2,000.00	129%
Meeting Expenses	1,823.36	2,373.36	2,300.00	103%
Supervisor Meeting	1,520.00	5,700.00	5,700.00	100%
Construction Material/Field Supplies	(517.75)	1,504.67	1,000.00	150%
Contract Services & Personnel Services including Benefits	5,894.40	25,253.67	26,000.00	97%
Travel	310.70	6,547.52	2,000.00	327%
Capital Outlay	-	-	-	-
Advertising	281.56	2,043.77	1,000.00	204%
Awards	-	-	200.00	0%
Loan Repayment	-	-	5,000.00	0%
Project Expenses	-	(1,098.83)	1,500.00	-73%
Audit Expenses	6,438.76	6,438.76	3,500.00	184%
Equipment Maintenance Salary	150.00	600.00	1,200.00	50%
Fees & Charges	-	71.28	200.00	36%
Insurance	536.00	1,536.00	1,500.00	102%
Equipment Maintenance	69.15	1,410.64	1,500.00	94%
Equipment Purchases	319.00	10,203.49	3,200.00	319%
TOTAL GENERAL FUND EXPENDITURES	\$ 18,972.54	\$ 67,862.85	\$ 59,600.00	114%
Intergovernmental Grants 218 (enter items below)				
University Grants	-	-	-	-
Federal Grants	-	-	-	-
State Grants	-	(29,171.52)	-	-
Local Grants	-	-	-	-
Private Grants	-	-	-	-
Legislative Funding	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL INTERGOV. GRANT EXPENDITURES	\$ -	\$ (29,171.52)	\$ -	-
Other 299 (enter items below)				
	-	-	-	-
	-	-	-	-
Sanitation	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL OTHER EXPENDITURES	\$ -	\$ -	\$ -	-
Debt Service 400				
Bond Payments Principal	-	-	-	-
Bond Payments- Interest	-	-	-	-
Other Debt Service	-	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	\$ -	\$ -	\$ -	-
GRAND TOTAL EXPENDITURES	\$ 18,972.54	\$ 38,691.33	\$ 59,600.00	65%

DEBT SERVICE

SPECIAL DISTRICT: Guadalupe SWCD

**Fund Number: 400
Fiscal Cycle: 6/30/17**

(A) NAME AND TYPE	(B) DATE OF ISSUE	(C) ORIGINAL FACE AMOUNT OF ISSUE	(D) OUTSTANDING PRINCIPAL AMOUNT (Unpaid)	(E) COUPON RATE OF INTEREST	(F) PRINCIPAL DUE	(G) INTEREST DUE
	0/00/0000	0.00	0.00	0.00%	0.00	0.00
	0/00/0000	0.00	0.00	0.00%	0.00	0.00
	0/00/0000	0.00	0.00	0.00%	0.00	0.00
	0/00/0000	0.00	0.00	0.00%	0.00	0.00
	0/00/0000	0.00	0.00	0.00%	0.00	0.00
	0/00/0000	0.00	0.00	0.00%	0.00	0.00
	0/00/0000	0.00	0.00	0.00%	0.00	0.00
TOTAL		0.00	0.00		0.00	0.00

INSTRUCTIONS - SCHEDULE OF BONDS & LONG TERM LOANS

Column (A): Describe the Purpose of the DEBT along with its NAME AND TYPE.

Column (B): Enter the Date of Issue.

Column (C): Enter the Original Amount of the Issue.

Column (D): Enter Unpaid Principal Balance for Fiscal Year.

Column (F): Enter Principal Amount To Be Paid, during Fiscal Year.

Column (G): Enter Interest Amount To Be Paid, during Fiscal Year.

TOTAL PRINC/ INT PD	0.00
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Special District:
Guadalupe SWCD

Period Ending: 06/30/17

BUDGETED TRANSFERS * OTHER FINANCING SOURCES/ USES	Current Quarter	Year to Date
Transfers In Fund 101 (e.g. 500)	0.00	0.00
Transfers In Fund 218	0.00	0.00
Transfers In Fund 299	0.00	0.00
Transfers In Fund 400	0.00	0.00
A SUB-TOTAL	0.00	0.00
Transfers Out Fund 101 (e.g. 500)	0.00	0.00
Transfers Out Fund 218	0.00	0.00
Transfers Out Fund 299	0.00	0.00
Transfers Out Fund 400	0.00	0.00
B SUB-TOTAL	0.00	0.00
A - B Total Net Transfers	\$ -	\$ -
Note:	The A-B Total Net Transfers must always equal zero.(0).	
<p>* Transfers in the budget occur when money arrives in one account and is transferred to another for a specific use. Board must approve by resolution. Local Government also approves if moving from or to the General Fund.</p>		

A fund is a group (or umbrella), of self balancing accounts

STATE OF NEW MEXICO
GUADALUPE SOIL AND WATER CONSERVATION DISTRICT
Schedule of Findings and Responses
Year Ended June 30, 2017

PRIOR YEAR AUDIT FINDINGS

None

CURRENT YEAR FINDINGS

None

EXIT CONFERENCE

The report contents were discussed at an exit conference held on September 18, 2017 with the following in attendance:

Guadalupe Soil and Water Conservation District

Vincent R Cordova, Board Chairman
Gloria Gage, District Clerk

Griego Professional Services, LLC

J.J. Griego, CPA