

# **Accounting & Auditing Services, LLC**

**Financial Audits + Agreed Upon Procedures + Tax + Consulting**

**Northeastern Soil & Water Conservation District**

**Independent Accountant's Report on Applying Agreed-Upon Procedures**

**For the Fiscal Year Ending June 30, 2018**

**Northeastern Soil & Water Conservation District  
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Fiscal Year Ending June 30, 2018**

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**Northeastern Soil & Water Conservation District  
Official Roster  
Fiscal Year Ending June 30, 2018**

**Board of Supervisors**

Justin Bennett, Chairman

Brett Bannon, Vice-Chairman

Vacant, Secretary/Treasurer

Gayle Rivale, Board Member

Larry Mason, Board Member

**District Personnel**

April Vogt, District Clerk

## Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Supervisors  
Northeastern Soil & Water Conservation District  
and  
Wayne Johnson, New Mexico State Auditor

I have performed the procedures enumerated below for the Northeastern Soil & Water Conservation District (District) for the year ending June 30, 2018, solely to assist in determining compliance with the provisions of the Audit Act for a Tier 4 entity per Section 12-6-3 B (4) NMSA 1978, Section 2.2.2.16 NMAC and Section 6-6-2 (A) NMSA 1978. The procedures were agreed to by the District through the New Mexico Office of the State Auditor. The District's management is responsible for its accounting records and the subject matter. 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 the parties specified in this 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 the local public body's revenue calculation and tier determination documented on the form provided at [www.osanm.org](http://www.osanm.org) under "Tiered System Reporting Main Page."

Based on a review of the District's general ledger, total revenues for the fiscal year ending June 30, 2018 were \$48,971. Based on this information, the District was determined to be a Tier 2 entity for FY18 since their total revenues were less than \$50,000 and the District did not receive or expend a capital outlay appropriation during the fiscal year. Although the District was in Tier 2, the Board Chairman decided to have Tier 4 agreed-upon procedures performed for the fiscal year ending June 30, 2018.

2. Cash
  - 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.

For the period July 1, 2017 through June 30, 2018, the District had one checking account and one Certificate of Deposit (CD) at the Farmers & Stockmens Bank and one checking account and two CD's at the First National Bank in Clayton, NM which were open as of the date of this report. The District had no investment accounts

other than the CD's. All bank account statements and CD's for the fiscal year were complete and on hand. However, several bank account reconciliations were not performed in a timely manner. See Finding 2018-001 on p. 7.

- 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.

The randomly selected bank reconciliations were accurate, and the ending balances on the bank reconciliations agreed with the District's general ledger and supporting documentation. However, the cash balances on the bank reconciliations did not agree with the cash balances on three quarterly financial reports submitted to DFA-LGD. Also, the total expenditure amount reported in the District's general ledger did not agree with the total expenditure amount reported on the fiscal year-end quarterly report to DFA-LGD. See Finding 2017-001 on p. 6.

- 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.

The bank account balances of the District were fully insured by the FDIC. Pledged collateral was not required since the District's bank balances were well below \$250,000 during the fiscal year.

### 3. Capital Assets

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

The District performed a capital asset inventory for the fiscal year ending June 30, 2018 which was approved by the Board of Supervisors. The District does not have any movable chattels and equipment that cost more than \$5,000 and none were noted during the agreed-upon procedures.

### 4. Revenue

- a. Identify the nature and amount of revenue from all sources by reviewing the budget, agreements, rate schedules, and underlying documentation. Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue.

The revenue sources of the District consist of grass seed and tree sales, legislative funding, rent and interest income. The variances between the actual FY17 and FY18

revenue and budgeted revenue for FY18 were analyzed. The variances were adequately explained by the Board Chairman and District Clerk.

- b. Select a sample of revenue equal to at least 30% of the total dollar amount and test the following attributes:
  - i. Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.

A sample of cash receipts and deposits was judgmentally selected and tested which amounted to approximately 65% of total revenues. The amount recorded in the general ledger agreed with the supporting documentation and the bank statement.

- ii. 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, modified accrual or accrual basis.

The cash receipts tested were properly classified and recorded in the general ledger on the cash basis of accounting.

## 5. Expenditures

- a. Select a sample of cash disbursements equal to at least 30% of the total dollar amount and test the following attributes:
  - i. Determine that amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to vendor's invoice, purchase order, contract and canceled check, as appropriate.

A sample of cash disbursements were tested which amounted to approximately 58% of total expenditures. The amounts recorded as disbursed agreed with the supporting documentation. The amount, payee, date and description of the purchase agreed with the vendor's invoice, contract and canceled check. The District does not use purchase order forms.

- ii. Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.

The cash disbursements tested were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.

- iii. 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), State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

None of the cash disbursements tested exceeded the amounts requiring sealed bids or requests for proposals. The cash disbursements tested were processed in accordance with applicable provisions of the State Procurement Code and the Per Diem and Mileage Act (2.42.2 NMAC).

## 6. Journal Entries

- a. Test all non-routine journal entries, adjustments and reclassifications posted to the general ledger for the following attributes:

- i. Journal entries appear reasonable and have supporting documentation.

According to the District Clerk, no non-routine journal entries were posted to the general ledger during the fiscal year and none were noted during the agreed-upon procedures.

- ii. The local public body has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

The District has a procedure in place to ensure that non-routine journal entries posted to the general ledger by the District Clerk are reviewed and approved by the governing body during the monthly board meetings.

## 7. Budget

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

- i. 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.

The District's Board of Supervisors adopted and approved its FY18 budget on July 10, 2017 (Resolution #2-2017-2018) which was approved by DFA-LGD on July 11, 2017. The District did not amend its budget in FY18.

- ii. Determine if the total actual expenditures exceeded the final budget at the legal level of budgetary control; if so, report a compliance finding.

Total expenditures for FY18 did not exceed the final approved budget. According to the District's general ledger, actual expenditures for FY18 were \$22,077 less than budgeted expenditures.

- iii. 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, modified accrual or accrual basis) for each individual fund.

Based on the District's general ledger, the Schedule of Revenues and Expenditures was prepared on the cash basis of accounting. See Exhibit 1 on p. 9.

#### 8. Other

- a. 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 (L) NMAC.

No other findings were noted during the agreed-upon procedures.

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. 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 you.

This report is intended solely for the information and use of management and others with the District, the New Mexico State Auditor, the Department of Finance and Administration – Local Government Division, and the New Mexico State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

*Accounting & Auditing Services, LLC*

Accounting & Auditing Services, LLC

Santa Fe, New Mexico

October 24, 2018

**Northeastern Soil & Water Conservation District  
Schedule of Findings and Responses  
Fiscal Year Ending June 30, 2018**

**Status of Prior Year Findings**

Finding 2017-001. Inaccurate Quarterly Reports to DFA-LGD – Modified and repeated.

**Current Year Findings**

**Finding 2017-001. Inaccurate Quarterly Reports to DFA-LGD**

**Condition**

The cash balances reported on the District’s general ledger and bank reconciliation did not agree with the quarterly financial reports submitted to the New Mexico Department of Finance & Administration (DFA-LGD) as follows:

Quarterly report for period ending 9/30/17:	
Cash balance per general ledger and bank reconciliation	\$ 143,821
Cash balance per quarterly report to DFA-LGD	143,023
Difference	<u>\$ 798</u>
Quarterly report for period ending 12/31/17:	
Cash balance per general ledger and bank reconciliation	\$ 134,944
Cash balance per quarterly report to DFA-LGD	143,023
Difference	<u>\$ 8,079</u>
Quarterly report for period ending 3/31/18:	
Cash balance per general ledger and bank reconciliation	\$ 121,563
Cash balance per quarterly report to DFA-LGD	121,631
Difference	<u>\$ 68</u>

Furthermore, total expenditures reported on the District’s general ledger did not agree with the final quarterly report submitted to DFA-LGD as follows:

Final quarterly report for the fiscal year ending 6/30/18:	
Total expenditures per final report to DFA-LGD	\$ 80,708
Total expenditures per general ledger	86,923
Difference	<u>\$ 6,215</u>

The District did not make any progress to correct this prior year finding.

**Criteria**

As required by Section 6-6-2.F NMSA 1978, the District should submit accurate quarterly financial reports to DFA-LGD.

**Northeastern Soil & Water Conservation District**  
**Schedule of Findings and Responses**  
**Fiscal Year Ending June 30, 2018**

Effect

The District is not preparing the quarterly reports in accordance with the requirements of DFA-LGD. Inaccurate financial reporting misleads the users of the financial information.

Cause

The Board of Supervisors did not detect the reporting differences when the former District Clerk presented the quarterly reports to them during the board meetings.

Recommendation

The District Clerk should prepare the quarterly reports from the account balances in the general ledger, bank statements and bank account reconciliations. Before the District Clerk submits the quarterly reports to DFA-LGD, the Board of Supervisors should review the quarterly reports to ensure that the account balances in the reports agree with the general ledger reports, bank statements and bank account reconciliations.

Management's Response

The District Clerk recently worked with its DFA-LGD analyst to correct errors on the quarterly reports and learn how to do them correctly. As of 10/24/18, the District Clerk is still working with DFA-LGD on the new reporting system to ensure correct reports moving forward. Now that the District is more familiar with how to correctly submit quarterly reports, the Board of Supervisors will be able to notice any discrepancies in the quarterly reports submitted to DFA-LGD in the future.

Effective for the quarter ending 12/31/18, the Board of Supervisors will review the quarterly reports before they are submitted to DFA-LGD to ensure that the amounts in the reports agree with the general ledger reports, bank statements and bank account reconciliations.

**Finding 2018-001. Untimely Bank Account Reconciliations**

Condition

For the checking account at First National Bank, the bank account reconciliations for the months of August through October 2017 weren't performed until 12/19/17. The bank account reconciliations for the months of December 2017 through May 2018 weren't performed until 7/11/18.

**Northeastern Soil & Water Conservation District  
Schedule of Findings and Responses  
Fiscal Year Ending June 30, 2018**

For the checking account at Farmers and Stockmens Bank, the bank account reconciliations for the months of August through October 2017 weren't performed until 12/19/17. The bank account reconciliations were the months of July 2017, August 2017, May 2018 and June 2018 weren't performed until 10/17/17, 10/18/17, 6/11/18 and 8/27/18, respectively. Also, the bank reconciliation documentation for December 2017 was missing.

Criteria

It is a prudent business practice to obtain complete bank statements and perform timely bank accounts reconciliations to verify that all monetary transactions are accurately recorded and accounted for by the bank and the District.

Effect

If bank reconciliations are not performed in a timely manner, recording errors or irregularities will not be detected and corrected as soon as possible.

Cause

According to the District Clerk, bank reconciliations were redone after new software had been purchased. The District was in the process of transferring all transactions to the new accounting software.

Recommendation

The District's Board of Supervisors should require the District Clerk to perform and document the monthly bank account reconciliation shortly after the bank statements are received but no later than the end of the following month. The District's Board of Supervisors should monitor the District Clerk's performance to ensure that the bank reconciliations are performed in a timely and accurate manner.

Management's Response

Now that new software is in place, effective for the month ending 10/31/18, the District Clerk will perform the monthly bank account reconciliations no later than the end of the following month. During the monthly board meetings, the Board of Supervisors will review the bank account reconciliations to ensure they are being performed in a timely manner.

**Northeastern Soil and Water Conservation District  
Schedule of Revenues and Expenditures  
Budget and Actual (Non-GAAP Cash Basis)  
For the Fiscal Year Ending June 30, 2018**

**Exhibit 1**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Grass Seed and Tree Sales	\$ 81,000	\$ 81,000	\$ 35,091	\$ (45,909)
Legislative Funding - NMSU	14,500	14,500	13,641	(859)
State Grant	11,164	11,164	-	(11,164)
Interest	2,000	2,000	175	(1,825)
Rent	336	336	-	(336)
Miscellaneous	-	-	64	64
Total Revenues	<u>\$ 109,000</u>	<u>\$ 109,000</u>	<u>\$ 48,971</u>	<u>\$ (60,029)</u>
<b>Expenditures:</b>				
Personnel Services	\$ 15,600	\$ 15,600	\$ 24,423	\$ (8,823)
Gross Receipts Taxes	1,000	1,000	1,666	(666)
Advertising & Public Relations	400	400	964	(564)
Building Rental	2,400	2,400	4,000	(1,600)
Election Expense	1,000	1,000	-	1,000
Mileage & Per Diem	9,000	9,000	6,830	2,170
Office Expenses	236	236	2,201	(1,965)
Materials, Tress & Grass Seed	-	-	33,598	(33,598)
Annual Audit	4,200	4,200	3,214	986
Dues & Board Fees	1,750	1,750	850	900
Contractual Services	1,000	1,000	1,936	(936)
Training & Education	-	-	150	(150)
Insurance/Bonds	1,250	1,250	1,140	110
Miscellaneous - Chipper Expense	60,000	60,000	-	60,000
Meetings	-	-	950	(950)
State Grant Project	11,164	11,164	-	11,164
Water Quality Grant Project	-	-	5,001	(5,001)
Total Expenditures	<u>\$ 109,000</u>	<u>\$ 109,000</u>	<u>\$ 86,923</u>	<u>\$ 22,077</u>

# Copy of Year-End Financial Report Submitted to DFA-LGD

SWCD:  
North Eastern SWCD

Period Ending: 6/30/2018

REVENUES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	% OF BUDGET
<b>General Fund 101</b>				
Property Tax - Current Year	0.00	0.00	0.00	
Property Tax - Delinquent	0.00	0.00	0.00	
Property Tax - Penalty & Interest	0.00	0.00	0.00	
Oil and Gas - Equipment	0.00	0.00	0.00	
Oil and Gas - Production	0.00	0.00	0.00	
Total Interest From Bank Accounts and CDs	31.81	175.29	2,000.00	0.087645
Hazardous Fuels Income	0.00	0.00	0.00	
Grass Seed and or Tree Sales	19,997.02	35,090.65	81,000.00	
Book Sales	0.00	0.00	0.00	
Rent Revenue	0.00	0.00	336.15	
Brush Control Materials	0.00	0.00	0.00	
Noxious Weed Program	0.00	0.00	0.00	
Conservation Sale Items	0.00	0.00	0.00	
State Allotments	0.00	13,641.31	0.00	
Miscellaneous	0.00	0.00	0.00	
water quality grant	0.00	60.56	0.00	
Wildlife Escape Ramps	0.00	0.00	0.00	
Other Income	3.24	3.24	0.00	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>20,032.07</b>	<b>48,971.05</b>	<b>83,336.15</b>	<b>0.587632738</b>
<b>Intergovernmental Grants 218</b>				
University Grants	0.00	0.00	0.00	
Federal Grants	0.00	0.00	0.00	
State Grants	0.00	0.00	11,163.85	0
Local Grants	0.00	0.00	0.00	
Private Grants	0.00	0.00	0.00	
Legislative Funding	0.00	0.00	14,500.00	0
Miscellaneous/ Water Quality Grant	0.00	0.00	0.00	
	0.00	0.00	0.00	
<b>TOTAL GRANT REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>25,663.85</b>	<b>0</b>
<b>Other 299</b>				
Contract Services	0.00	0.00	0.00	
Educational Income	0.00	0.00	0.00	
Charges for Services	0.00	0.00	0.00	
Capital Outlay Funded	0.00	0.00	0.00	
Project Income	0.00	0.00	0.00	
Emergency Watershed Protection Program	0.00	0.00	0.00	
Project Income	0.00	0.00	0.00	
Project Expenses Income	0.00	0.00	0.00	
Silent Auctions	0.00	0.00	0.00	
Miscellaneous	0.00	0.00	0.00	
	0.00	0.00	0.00	
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Debt Service 400</b>				
<b>General Obligation Bonds</b>				
General Obligation - (Property tax)	0.00	0.00	0.00	
Investment Income	0.00	0.00	0.00	
Other - Misc	0.00	0.00	0.00	
Bond Proceeds	0.00	0.00	0.00	
<b>Revenue Bonds:</b> Revenue Bonds - GRT	0.00	0.00	0.00	
Investment Income	0.00	0.00	0.00	
Revenue Bonds - Other	0.00	0.00	0.00	
<b>Miscellaneous(NMFA, BOF, etc.)</b> Investment	0.00	0.00	0.00	
Loan Revenue	0.00	0.00	0.00	
Miscellaneous	0.00	0.00	0.00	
	0.00	0.00	0.00	
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>GRAND TOTAL REVENUES</b>	<b>171.37</b>	<b>48,971.05</b>	<b>109,000.00</b>	<b>0.449275688</b>

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

# Copy of Year-End Financial Report Submitted to DFA-LGD

SWCD:

North Eastern SWCD

Period Ending: 6/30/2018

EXPENDITURES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	% OF BUDGET
<b>GENERAL FUND 101</b>				
Personnel Services, Salaries including Benefits	6,936.36	24,413.23	15,600.00	1.56495064
GRT Taxes	1,649.33	1,666.20	1,000.00	1.6662
Mileage and Per Diem	2,586.50	6,829.95	9,000.00	0.75888333
Fees and Services	22.55	90.00	0.00	
Office Expenses	22.55	1,828.23	236.15	7.74181664
Building Expenses (e.g. rent/maintenance)	600.00	2,400.00	2,400.00	1
Supplies	0.00	1,661.20	0.00	
Election Expense	0.00	0.00	1,000.00	0
Education expense	0.00	150.00	0.00	
Vehicle Expense (Insurance, gas, maintenance)	0.00	0.00	0.00	
Advertising and Public Relations (e.g. newsletter)	777.51	1,126.00	400.00	2.815
Annual Audit Expenses	0.00	3,213.75	4,200.00	0.76517857
Dues and Board Fees	0.00	850.00	1,750.00	0.48571429
Field Supplies	83.35	83.35	0.00	
Postage Expense	0.00	0.00	0.00	
Cost Sharing Expense	0.00	0.00	0.00	
Brush Control Expenses	0.00	0.00	0.00	
Training and Workshops	0.00	0.00	0.00	
Contractual Services Expenses	1,936.00	1,936.00	1,000.00	1.936
Utilities (Electricity, Natural Gas, Propane, Water, Sewer)	0.00	35.00	0.00	
Miscellaneous - Materials /Trees and Gress seed	22,951.00	28,274.00	60,000.00	0.47123333
WTB	0.00	0.00	0.00	
Wildlife Escape Ramps	0.00	0.00	0.00	
INSURANCE	0.00	0.00	0.00	
Accountant	0.00	0.00	0.00	
<b>Total General Fund Expenditures</b>	<b>37,565.15</b>	<b>74,556.91</b>	<b>96,586.15</b>	
<b>Intergovernmental Grants Expenditures 218</b>				
University Grants	0.00	0.00	0.00	
Federal Grants	0.00	0.00	0.00	
State Grants	5,000.89	5,000.89	11,163.85	0.44795389
Local Grants	0.00	0.00	0.00	
Private Grants	0.00	0.00	0.00	
Legislative Funding	0.00	0.00	0.00	
Miscellaneous	9.85	9.85	0.00	
	0.00	0.00	0.00	
<b>Total Grant Expenditures</b>	<b>5,010.74</b>	<b>5,010.74</b>	<b>11,163.85</b>	0.4488362
<b>Other Expenditures 299</b>				
Loan Payments	0.00	0.00	0.00	
Capital Outlay Expenses/Capital Projects	0.00	0.00	0.00	
Conservation and Environmental Control Expenses	0.00	0.00	0.00	
Bonding	0.00	1,140.00	1,250.00	0.912
All Other Insurance	0.00	0.00	0.00	
Loan Program Expenses including Loan Repayments	0.00	0.00	0.00	
Miscellaneous Expenses	0.00	0.00	0.00	
	0.00	0.00	0.00	
<b>Total Other Expenditures</b>	<b>0.00</b>	<b>1,140.00</b>	<b>1,250.00</b>	0.912
<b>Debt Service 400</b>				
Bond Payments Principal	0.00	0.00	0.00	
Bond Payments- Interest	0.00	0.00	0.00	
Miscellaneous Debt Service	0.00	0.00	0.00	
	0.00	0.00	0.00	
<b>Total Debt Service Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>GRAND TOTAL EXPENDITURES</b>	<b>42,575.89</b>	<b>80,707.65</b>	<b>109,000.00</b>	

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.

*[Signature]* 06/30/18

Soil and Water Conservation District: North Eastern SWCD  
 Period Ending: 06/30/18

YEAR TO DATE TRANSACTIONS PER BOOKS QUARTERLY REPORT

Fund #	FUND (1)	CASH BALANCE PER BOOKS July 1, 2017 (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	\$ 132,347.00	48,971	-	80,708	100,610	12,049			112,659	112,659	(0)
218	INTERGOVERNMENTAL GRANTS											-
299	OTHER											-
400	DEBT SERVICE											-
	<b>GRAND TOTAL</b>	\$ 132,347	\$ 48,971	\$ -	\$ 80,708	\$ 100,610	\$ 12,049	\$ -	\$ -	\$ 112,659	\$ 112,659	\$ (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)

Per OB there is 12049.35 in uncleared checks

**Northeastern Soil & Water Conservation District**  
**Exit Conference**  
**Fiscal Year Ending June 30, 2018**

On October 24, 2018, the following officials held an exit conference to discuss the results of the agreed upon procedures and the contents of this report:

Northeastern Soil & Water Conservation District

Justin Bennett, Board Chairman  
April Vogt, District Clerk

Accounting & Auditing Services, LLC

Steve B. Archibeque, CPA, Audit Manager