



MACIAS, GUTIERREZ & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ESPANOLA, NEW MEXICO
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STATE OF NEW MEXICO

**AGUA FRIA COMMUNITY WATER
SYSTEM ASSOCIATION**

Independent Accountants' Report on Applying
Agreed-Upon Procedures (Tier 5)

Year Ended December 31, 2016

STATE OF NEW MEXICO

AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION

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Agreed-Upon Procedures (Tier 5)**

Year Ended December 31, 2016

**STATE OF NEW MEXICO
AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION**

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December 31, 2016**

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**STATE OF NEW MEXICO
AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION**

**Official Roster
at December 31, 2016**

<u>Name</u>		<u>Title</u>
<u>Board of Directors</u>		
Ramon Romero		President
Rudy Martinez		Vice-President
Gil Tercero		Treasurer
Dion Montoya		Secretary
Henry Chavez		Member
<u>Staff</u>		
Ana M. Berry		Accounts Manager
Frank Leyba		Water Operator



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES (TIER 5)

To: Ramon Romero, President
Agua Fria Community Water System Association #3001
and
Honorable Timothy M. Keller
New Mexico State Auditor

We have performed the procedures enumerated below, which were agreed to by the Agua Fria Community Water System Association (AFCWSA) and Office of the State Auditor on the Tier Verification, Cash, Capital Assets, Revenue, Expenditures, Journal Entries, Budget, Capital Outlay Appropriations and Other as of and for the year ended December 31, 2016, included in the accompanying information provided to us by management of the AFCWSA. The AFCWSA is responsible for the Tier Verification, Cash, Capital Assets, Revenue, Expenditures, Journal Entries, Budget, Capital Outlay Appropriations and Other as of and for the year ended December 31, 2016, included in the accompanying information provided to us by management of the AFCWSA. 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. The procedures and associated 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 under "Tiered System Reporting Main Page."

We verified AFCWSA's revenue calculation and tier determination. Agua Fria Community Water and Sewer Association's cash basis revenue was between the **Tier 5** lower and upper limits and had expended a portion of its state capital outlay appropriations.

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) Perform a random test of bank reconciliations for accuracy. Also, trace ending balances to the general ledger, supporting documentation and the financial reports submitted to the Department of Finance and Administration, 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.

• e-mail: jimmymac20@juno.com

Results of Procedures Performed

- a) The AFCWSA has one checking account and one savings account, in one financial institution, and utilizes Quickbooks to record cash transactions. The sample of tested bank reconciliations are performed on a timely basis and all bank statements were complete and on-hand for the entire year.
- b) Random tests of four-month end bank reconciliations revealed no exceptions. The reconciliations were accurate and agreed with supporting documentation. Required quarterly financial cash reports were submitted to DFA-LGD during the year and at year-end (Exhibit B) and we traced the ending cash balances to those reports.
- c) Cumulative single-bank account balances never exceeded uninsured limits and, therefore, pledged collateral was not required on any uninsured deposits at any time during the year.

3. Capital Assets

Procedures

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

Results of Procedures Performed

The AFCWSA 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 based on auditor judgment using 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 Procedures Performed

- a) An analytical review of prior-year to current-year revenue revealed no unexplained or unusual variations. The test of actual revenue compared to budgeted revenue for the year for each revenue type revealed no exceptions.
- b) We requested supporting documentation for sixteen (16) deposits (43% of total revenue) from a total of 64 deposits for the year. For the sample selected, amounts recorded on the Quickbooks general ledger agreed with deposit tickets, other supporting documentation provided and the bank statements, with no exception.
- c) Amounts were properly recorded on a modified accrual basis as to classification, amount and period per review of supporting documentation, without exception.

5. Expenditures

Procedures

Select a sample of cash disbursements based on auditor judgment using 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 check clearing amount (cancelled checks not returned), 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).

Results of Procedures Performed

- a) We requested supporting documentation for 30 disbursements (44% of total expenditures) from a total of 328 disbursements for the year. For the sample selected, amounts recorded as disbursed agreed to supporting documentation, with no exceptions. Amount paid, payee, date and description agreed with the vendor's invoice, purchase order, contract and check clearing amount, as appropriate.
- b) Disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.
- c) 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, 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.

Results of Procedures Performed

The AFCWSA utilizes Quickbooks to record cash transactions but the accounts manager prepares formal journal entries at the end of each month to record receivable accruals and the fee accountant prepares formal journal entries at year-end to record minor adjustments and reclassifications. The results of our tests are as follows:

- a) Journal entries are reasonable and have supporting documentation.
- b) The AFCWSA has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed through approval of monthly financial statements.

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.

Results of Procedures Performed

- a) A review of Board meeting minutes and related correspondence revealed that the original proposed and final 2016 budget was approved by the governing body and was submitted to DFA-LGD for approval. The AFCWSA did not make any subsequent 2016 budget adjustments.
- b) Total actual expenses did not exceed the final budget by at the total fund level, the legal level of budgetary control.
- c) The AFCWSA prepared and submitted to DFA-LGD a Profit and Loss Budget vs. Actual for the year ended December 31, 2016 (herein Exhibit C). A schedule of revenues and expenses – budget and actual was prepared from AFCWSA records on the modified accrual budgetary basis. This schedule is included herein as Exhibit A.

8. Capital Outlay Appropriations

The Contractor shall 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 year.

The Contractor shall test all capital outlay expenditures during the fiscal year to:

- 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).
- 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, the Contractor shall 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, the Contactor shall determine if there is 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 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.

Results of Procedures Performed

- a) There were four (4) projects authorized but only two were active for the year ended December 31, 2016. For Projects 15-0554-STB and 15-0852.-STB, we determined that amounts recorded as disbursed agreed to adequate supporting documentation and we verified that amounts, payees, dates and descriptions agreed to the vendor's invoices, purchase orders, contracts and cancelled checks, as appropriate. For Project 15-0554-STB, we examined seventeen (17) disbursements totaling \$50,000.11 and for Project 15-0852-STB, we examined one disbursement totaling \$7,450.00, for the year ended December 31, 2016.
- b) We determined that all disbursements were properly authorized and approved in compliance with the capital outlay award budget, legal requirements and established policies and procedures.
- c) We determined 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).
- d) Since Project 15-0554-STB consisted of only underground line extension work, we were unable to determine the physical existence (by observation) of the capital asset based on expenditures to date. For Project 15-0852-STB, we observed the physical existence (by observation of the office building re-stuccoing) of the capital asset based on expenditures to date.
- e) We verified that status reports were submitted to the state agency per terms of agreement and amounts in the status report agree with the excel spreadsheets and other supporting documentation.
- f) The project was not intended to be funded in advance but on a reimbursement basis.
- g) As of December 31, 2016, Project 15-0554-STB is complete with no unexpended balance and Project 015-0852-STB is not complete and there is an unexpended balance of \$42,550.00. Two additional projects were not active during the year.
- h) Since the project was approved on a reimbursement basis, no separate fund or bank account was required.
- i) We determined that reimbursement requests were properly supported by costs incurred by the recipient and that the costs were paid by the local public body prior to the request for reimbursement. For Project 15-0554-STB, we examined two reimbursement requests totaling \$50,000.00 (\$3,591.19 not yet received at year-end) and for Project 15-0852-STB, we examined one reimbursement request for \$7,450.00 (not yet received at year-end) for the year ended December 31, 2016.

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 (I) (3) (C) NMAC.

Results of Procedures Performed

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.

* * * * *

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 a review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Tier Verification, Cash, Capital Assets, Revenue, Expenditures, Journal Entries, Budget, Capital Outlay Appropriations or Other of the Agua Fria Community Water System Association as of and for the year ended December 31, 2106, included in the accompanying information provided to us my management of the AFCWSA. 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 Agua Fria Community Water System Association, the New Mexico State Auditor's Office and the Department of Finance and Administration, Local Government Division and the New Mexico Legislature and is not intended to be and should not be used by anyone other than the specified parties.

Macias, Gutierrez & Co., CPAs, P. C.

Macias, Gutierrez & Co., CPAs, P. C.
Espanola, New Mexico
May 17, 2017

STATE OF NEW MEXICO
AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION
Schedule of Revenues and Expenses-Budget and Actual (Modified Accrual Basis)
Year Ended December 31, 2016

	Budgeted Amounts		Actuals	Variance
	Original	Final		Favorable (Unfavorable)
Revenues:				
Hook-up Fees	\$ 2,400	\$ 2,400	\$ 1,700	\$ (700)
Installation Fees	2,750	2,750	2,750	-
Membership Fees	2,500	2,500	2,500	-
Water Base Rate	78,500	78,500	80,710	2,210
Water Usage	43,750	43,750	44,089	339
Grant Income	125,000	125,000	46,409	(78,591)
Interest Earned	24	24	14	(10)
Interest Income	-	-	12	12
Line Extension on Lopez Lane	-	-	11,963	11,963
Meter Reinstallation	-	-	75	75
NSF Check Fees Refunds	-	-	30	30
OSA AUP Grant	-	-	4,342	4,342
Total revenues	254,924	254,924	194,594	(60,330)
Cash balance budgeted	-	-	-	-
Total revenues and cash balance budgeted	254,924	254,924	194,594	(60,330)
Expenses:				
Appraisal on land	-	-	406	(406)
2016 System Improvements	250	250	-	250
Attorney Fees	-	-	-	-
Audit	4,000	4,000	4,343	(343)
Bank Service Charges	-	-	15	(15)
Bounced Check Charges	-	-	70	(70)
Corporate Filing Fees	20	20	23	(3)
Director Fees	500	500	500	-
Dues and Subscriptions	270	270	297	(27)
Emergency Funds	6,000	6,000	-	6,000
General Meeting Supplies	250	250	206	44
Grant Expense-Special Appropriations	125,000	125,000	50,000	75,000
Bonding Insurance	-	-	50	(50)
Contractor Insurance	1,504	1,504	1,936	(432)
Liability Insurance	5,400	5,400	5,108	292
Liens	-	-	25	(25)
Line Locates	440	440	383	57
NMFA Loan Interest	701	701	701	-
NMFA Loan Principal	16,174	16,174	-	16,174
Low Flow Credit	-	-	-	-
System Maintenance	2,400	2,400	16,291	(13,891)
Well Maintenance	600	600	76	524

STATE OF NEW MEXICO
AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION
Schedule of Revenues and Expenses-Budget and Actual (Modified Accrual Basis)
Year Ended December 31, 2016

	Budgeted Amounts		Actuals	Variance
	Original	Final		Favorable (Unfavorable)
Expenses (cont'd):				
Mileage	\$ -	\$ -	\$ 80	\$ (80)
Membership Refunds	1,250	1,250	-	1,250
Bookkeeping	-	-	881	(881)
Electricity for Office	-	-	27	(27)
Minutes Taking	250	250	143	107
Office Helper	-	-	100	(100)
Office Lease	2,400	2,400	-	2,400
Office Supplies	-	-	1,614	(1,614)
Post Office Box Rent	122	122	126	(4)
Postage	1,764	1,764	1,692	72
Printing and Reproduction	-	-	33	(33)
Rental Costs	-	-	25	(25)
Safety Deposit Box	60	60	70	(10)
Software Update	1,150	1,150	1,622	(472)
Telephone/Fax/Internet	2,400	2,400	2,561	(161)
Operations and Maintenance - Materials	2,400	2,400	148	2,252
Operations and Maintenance - Water Operator	21,600	21,600	20,349	1,251
Payroll Expenses	27,912	27,912	30,302	(2,390)
Phase III - Archeological	3,975	3,975	-	3,975
Accounting	800	800	812	(12)
Repairs at New Office	-	-	7,450	(7,450)
Well House Repairs	-	-	2,919	(2,919)
Security Monitoring	400	400	253	147
Surveying	-	-	1,950	(1,950)
CRS Taxes	5,492	5,492	6,157	(665)
Property Taxes	1,325	1,325	1,345	(20)
Water Conservation Fee	420	420	383	37
Training and Education	1,000	1,000	-	1,000
Utilities - Electricity	5,760	5,760	5,641	119
Electricity at 3942 Agua Fria	420	420	302	118
Gas Service	600	600	490	110
Purchased Water	6,000	6,000	4,410	1,590
Sewer at 3942 Agua Fria	396	396	455	(59)
Water Leak Adjustments	800	800	402	398
Water Quality Testing	588	588	2,171	(1,583)
Yard Cleaning at New Office	2,000	2,000	-	2,000
Total expenses	<u>254,793</u>	<u>254,793</u>	<u>175,343</u>	<u>79,450</u>
Excess revenues over (under) expenses	<u>\$ 131</u>	<u>\$ 131</u>	<u>\$ 19,251</u>	<u>\$ 19,120</u>

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Agua Fria Community Water Systems Association

Balance Sheet

As of December 31, 2016

05/12/17

Accrual Basis

	Dec 31, 16
ASSETS	
Current Assets	
Checking/Savings	
First National Bank of Santa Fe	38,924.13
First National Bank of SF Sav	7,065.09
Total Checking/Savings	45,989.22
Other Current Assets	
Materials on hand	8,396.00
Receivables customer billings	22,636.92
Total Other Current Assets	31,032.92
Total Current Assets	77,022.14
Fixed Assets	
2012 Phase I & II	258,296.26
2013 Phase II	437,778.93
2014 Phase II	130,153.16
Accumulated Depreciation	-397,274.00
Capitol Improvements	411,989.23
Furniture & Fixtures	2,130.00
Office building	76,407.91
Tools and Other	12,150.07
Water Rights	252,315.00
Well and Well house	
2014 Well	328,989.39
Land	275,307.00
Original Cost of Well # 2	150,000.00
Pressure Reducing Valve	27,500.00
Storage Tank	64,923.00
Well and Well house - Other	51,848.50
Total Well and Well house	898,567.89
Total Fixed Assets	2,082,514.45
TOTAL ASSETS	2,159,536.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	2,014.47
Sales Tax Payable	7,402.11
WTB loan-current portion	16,134.00
Total Other Current Liabilities	25,550.58
Total Current Liabilities	25,550.58
Long Term Liabilities	
Hook ups deposits	25,100.00
Memberships deposits	105,950.00
Note Payable Water Trust Board	248,217.00
Total Long Term Liabilities	379,267.00
Total Liabilities	404,817.58
Equity	
Retained Earnings	1,735,468.46
Net Income	19,250.55
Total Equity	1,754,719.01
TOTAL LIABILITIES & EQUITY	2,159,536.59

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05/12/17
Accrual Basis

Agua Fria Community Water Systems Association
Profit & Loss
January through December 2016

	Jan - Dec 16
Ordinary Income/Expense	
Income	
Hook-up fees	1,700.00
Installation fees	2,750.00
Membership Fees	2,500.00
Water base rate	80,709.58
Water usage	44,088.83
Total Income	131,748.41
Expense	
Appraisal on land	406.17
Audit	4,342.50
Bank Service Charges	15.00
Bounced Check Charges	
NSF check charges	-70.00
NSF checks	140.00
Total Bounced Check Charges	70.00
Corporate filing fees	22.50
Damage deposit	0.00
Director fees	500.00
Dues and Subscriptions	
Application Fees	20.00
Dues and Subscriptions - Other	277.00
Total Dues and Subscriptions	297.00
General meeting supplies	206.25
Grant expense-special appropria	50,000.11
Insurance	
Bonding Insurance	50.00
Contractor Insurance	1,936.00
Liability Insurance	5,108.00
Total Insurance	7,094.00
Liens	25.00
Line locates	382.74
Loans	
NMFA Loan Interest	701.32
Total Loans	701.32
Maintenance	
Landscaping	1,337.50
Line extension on Lopez Lane	11,963.47
Paseo de Tercero line extension	2,989.94
Well Maintenance & Repairs	76.04
Total Maintenance	16,366.95
Mileage	80.00
Office Expense	
Bookkeeping	880.62
Electricity for office	26.65
Health Insurance	0.00
Minutes Taking	143.00
Office helper	100.00
Office Supplies	1,614.38
Post Office Box Renta	126.00
Postage	1,691.87
Printing and Reproduction	32.56
Rental costs	25.00
Safety Deposit Box	70.00
Software update	1,622.07

Agua Fria Community Water Systems Association
Profit & Loss
 January through December 2016

	Jan - Dec 16
Telephone/Fax/Internet	2,561.18
Total Office Expense	8,893.33
Operations & Maintenance	
Materials	148.55
Water Operator	20,349.02
Total Operations & Maintenance	20,497.57
Payroll Expenses	30,301.75
Professional Fees	
Accounting	812.31
Total Professional Fees	812.31
Repairs	
Building Repairs	
Plastering of office	7,450.00
Total Building Repairs	7,450.00
Well house	2,918.80
Total Repairs	10,368.80
Security monitoring	253.35
Surveying	1,949.62
Taxes	
CRS	6,156.62
Property	1,344.99
Water Conservation Fee	382.75
Total Taxes	7,884.36
Utilities	
Electricity	5,641.39
Electricity at 3942 Agua Fria	302.60
Gas service	490.01
Purchased water	4,410.37
Sewer at 3942 Agua Fria Street	454.74
Total Utilities	11,299.11
Void	0.00
Water leak adjustments	402.20
Water Quality Testing	2,170.77
Total Expense	175,342.71
Net Ordinary Income	-43,594.30
Other Income/Expense	
Other Income	
Grant Income	46,408.81
Interest earned	13.57
Interest Income	12.00
Line extension on Lopez Lane-Ga	11,963.47
Meter reinstallation	75.00
NSF check fees	30.00
OSA AUP Grant	4,342.00
Total Other Income	62,844.85
Net Other Income	62,844.85
Net Income	19,250.55

Agua Fria Community Water Systems Association
Profit & Loss Budget vs. Actual

January through December 2016

	Jan 16	Budget	\$ Over ...	Feb 16	Budget	\$ Over ...	Mar 16	Budget	\$ Over ...	Apr 16	Budget	\$ Over ...	May 16	Budget	\$ Over ...	Jun 16	Budget	\$ Over B...	Jul 16	Budget
Operations & Maintenance																				
Materials	0.00	200.00	-200.00	0.00	200.00	0.00	0.00	200.00	-200.00	58.50	200.00	-143.50	13.10	200.00	-186.90	54.51	200.00	-145.49	0.00	200.00
Water Operator	1,764.13	1,800.00	1,837.69	1,837.69	1,800.00	-162.31	1,636.60	1,800.00	-163.40	1,733.31	1,800.00	-66.69	1,605.34	1,800.00	-194.66	1,672.33	1,800.00	-127.67	1,573.11	1,800.00
Total Operations & Maintenance	1,764.13	2,000.00	-235.87	1,837.69	2,000.00	-362.31	1,636.60	2,000.00	-363.40	1,783.81	2,000.00	-210.19	1,616.44	2,000.00	-381.56	1,726.84	2,000.00	-273.16	1,573.11	2,000.00
Payroll Expenses																				
Phase II	2,334.23	2,326.00	8.23	2,331.92	2,326.00	5.92	2,331.93	2,326.00	5.93	2,324.69	2,326.00	-1.31	2,347.57	2,326.00	1,152.57	2,319.05	2,326.00	-6.95	2,321.33	2,326.00
Archaeological-WTB																				
Total Phase II	0.00	3,975.00	-3,975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional Fees																				
Accounting	0.00	0.00	0.00	0.00	0.00	0.00	108.31	0.00	108.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	108.31	0.00	108.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Repairs																				
Building Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plastering of office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Building Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Well houses	0.00	0.00	487.40	487.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488.21	488.21
Total Repairs	0.00	100.00	-100.00	487.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488.21	488.21
Security monitoring																				
Surveying	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes																				
CRS	484.45	535.00	-50.55	448.60	424.00	24.60	438.30	411.00	27.30	470.71	451.00	19.71	454.60	524.00	-69.40	529.06	488.00	41.06	629.85	590.00
Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Conservation Fee																				
	30.00	35.00	-5.00	27.20	35.00	-7.80	26.17	35.00	-8.83	30.42	35.00	-4.58	28.18	35.00	-6.82	28.18	35.00	-6.82	48.20	35.00
Total Taxes	514.45	570.00	-55.55	475.80	459.00	16.80	464.47	446.00	18.47	501.13	486.00	15.13	482.78	559.00	-76.22	557.24	523.00	34.24	876.05	625.00
Training & Education																				
Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electricity	561.28	480.00	71.28	484.15	480.00	4.15	457.59	480.00	-22.41	494.34	480.00	14.34	451.00	480.00	-29.00	482.61	480.00	2.61	503.31	480.00
Electricity at 3942 Agua Fria	30.45	35.00	-4.55	30.13	35.00	-4.87	27.91	35.00	-7.09	21.98	35.00	-13.02	19.33	35.00	-15.67	20.45	35.00	-14.55	33.94	35.00
Gas service	0.00	50.00	-50.00	123.80	50.00	73.80	47.04	50.00	-2.96	38.99	50.00	-11.01	34.98	50.00	-15.04	33.59	50.00	-16.41	33.66	50.00
Purchased water	0.00	500.00	-500.00	0.00	500.00	-500.00	1,400.55	500.00	900.55	142.38	500.00	-357.62	0.00	500.00	-500.00	144.07	500.00	-355.93	140.69	500.00
Sewer at 3942 Agua Fria Street	33.40	33.00	0.40	33.90	33.00	0.90	68.78	33.00	35.78	35.06	33.00	2.06	35.06	33.00	2.06	35.06	33.00	2.06	35.06	33.00
Total Utilities	615.14	1,088.00	-482.86	681.98	1,098.00	-416.02	2,088.17	1,098.00	980.17	732.75	1,098.00	-365.25	540.35	1,098.00	-557.65	715.78	1,098.00	-382.22	743.66	1,088.00
Void																				
Water leak adjustments	0.00	200.00	-200.00	0.00	0.00	0.00	244.12	0.00	244.12	0.00	200.00	-200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
Water Quality Testing																				
Yard cleaning at new office	146.22	147.00	-0.78	0.00	0.00	0.00	0.00	0.00	0.00	146.22	147.00	-0.78	0.00	0.00	0.00	1,353.91	0.00	1,353.91	146.22	147.00
Total Expense	5,928.62	12,149.00	-6,220.38	5,938.39	7,250.00	-1,283.61	7,986.12	7,887.00	99.12	6,897.11	9,612.00	-2,714.89	12,455.58	8,900.00	3,555.58	15,782.41	33,499.32	-17,686.91	58,219.32	33,229.00
Net Ordinary Income	3,043.32	-2,374.00	5,417.32	4,204.57	870.00	3,334.57	1,176.10	1,213.00	-34.90	2,194.86	3,338.00	-1,143.14	-1,606.39	1,400.00	-3,008.39	-3,185.41	-21,569.32	18,383.91	-40,595.49	-22,229.00
Other Income/Expense																				
Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest earned	1.72	2.00	-0.28	1.84	2.00	-0.16	1.84	2.00	-0.16	1.72	2.00	-0.28	1.90	2.00	-0.10	1.58	2.00	-0.42	1.11	2.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line extension on Lopez Lane-Ga	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter reinstallation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NSF check fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OSA AUP Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	2.39	2.00	0.39	2.54	2.62	0.82	2.62	2.00	0.62	2.52	2.00	0.52	2.83	2.00	0.83	4,343.66	2.00	4,341.96	76.56	25,002.00
Net Other Income	2.39	2.00	0.39	2.54	2.62	0.82	2.62	2.00	0.62	2.52	2.00	0.52	2.83	2.00	0.83	4,343.66	2.00	4,341.96	76.56	25,002.00
Net Income	3,045.71	-3,372.00	6,417.71	4,207.11	872.00	3,335.11	1,180.72	1,215.00	-34.28	2,197.38	3,940.00	-1,442.62	-1,606.56	1,402.00	-3,007.56	-21,567.32	-21,567.32	22,725.87	-40,519.51	2,773.00

Agua Fria Community Water Systems Association
Profit & Loss Budget vs. Actual
 January through December 2016

11:10 AM
 05/27/17
 Accrual Basis

	January through December 2016												TOTAL			
	\$ Over B...	Aug 16	Budget	\$ Over B...	Sep 16	Budget	\$ Over B...	Oct 16	Budget	\$ Over B...	Nov 16	Budget		\$ Over B...	Dec 16	Budget
Ordinary Income/Expense																
Income																
Hook-up fees	1,200.00	0.00	1,200.00	-1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
Installation fees	0.00	0.00	1,375.00	-1,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.00	0.00	1,375.00
Membership fees	2,500.00	0.00	1,250.00	-1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water base rate	119.38	7,487.37	7,000.00	187.37	6,831.06	6,800.00	-168.94	6,985.60	6,400.00	285.60	6,521.60	6,400.00	121.60	6,795.60	6,400.00	395.60
Water usage	804.45	5,097.50	5,000.00	97.50	3,470.74	4,400.00	-929.26	3,495.83	4,400.00	-904.17	3,006.62	3,250.00	243.38	4,543.09	3,250.00	1,293.09
Total Income	4,823.83	12,284.87	15,825.00	-3,540.13	10,101.80	11,200.00	-1,098.20	10,382.43	10,800.00	-917.57	9,528.22	9,700.00	-171.78	13,213.98	9,650.00	3,563.98
Expense																
2016 System Improvements	0.00	0.00	0.00	0.00	0.00	150.00	-150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Arpaizal on land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bounced Check Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NSF check charges	0.00	0.00	0.00	0.00	-10.00	0.00	10.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	-70.00
NSF checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00	0.00	0.00	0.00	0.00	140.00
Total Bounced Check Charges	0.00	0.00	0.00	0.00	-10.00	0.00	10.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	70.00
Corporate filing fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Damage deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.60
Director fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Application Fees	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
Dues and Subscriptions - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277.00	0.00	0.00	0.00	0.00	277.00
Total Dues and Subscriptions	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	277.00	0.00	0.00	0.00	0.00	297.00
Emergency funds	-500.00	0.00	500.00	-500.00	0.00	500.00	-500.00	0.00	500.00	-500.00	0.00	500.00	-500.00	0.00	500.00	0.00
General meeting supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant expenses-special appropria	19,469.22	201.34	25,000.00	-24,798.66	0.00	25,000.00	-25,000.00	0.00	25,000.00	-25,000.00	0.00	25,000.00	-25,000.00	0.00	0.00	0.00
Insurance																
Bonding Insurance	-140.00	0.00	0.00	0.00	425.00	0.00	378.00	-376.00	0.00	425.00	0.00	425.00	-425.00	0.00	0.00	50.00
Contractor Insurance	5,108.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,936.00
Liability Insurance	4,668.00	0.00	0.00	0.00	425.00	0.00	378.00	-326.00	50.00	425.00	0.00	425.00	-425.00	0.00	0.00	5,108.00
Total Insurance	-110.00	0.00	0.00	0.00	119.53	0.00	110.00	-110.00	0.00	119.53	0.00	119.53	-110.00	0.00	0.00	7,084.00
Liens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
Line locates	-110.00	0.00	0.00	0.00	119.53	0.00	110.00	-110.00	0.00	119.53	0.00	119.53	-110.00	0.00	0.00	382.74
Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NIMFA Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NIMFA Loan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance																
Landscaping	4,192.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,337.50
Line extension on Lopez Lane	1,720.78	0.00	1,200.00	520.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,983.47
Paseo de Tercero line extension	-200.00	0.00	200.00	-200.00	0.00	200.00	-200.00	0.00	200.00	-200.00	0.00	200.00	-200.00	0.00	200.00	2,989.94
System Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Well Maintenance & Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.04
Total Maintenance	-200.00	5,913.12	200.00	5,713.12	8,671.13	860.00	8,171.13	69.18	200.00	-130.84	0.00	200.00	-200.00	0.00	200.00	13,966.95
Membership Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00
Office Expense																
Bookkeeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	880.62
Electricity for office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.65
Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Minutes Taking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office helper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143.00
Office Supplies	-200.00	13,141.00	200.00	-68.59	347.46	200.00	147.49	91.28	200.00	-108.74	0.00	200.00	-200.00	20.72	200.00	-179.28
Post Office Box Renta	0.00	141.00	147.00	-6.00	141.00	147.00	-6.00	141.00	147.00	-6.00	141.00	147.00	-6.00	147.00	147.00	0.00
Postage	-8.00	7.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.55
Printing and Reproduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
Rent costs	70.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00
Safety Deposit Box	0.00	749.18	750.00	-0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622.07
Software update	102.78	198.51	200.00	-1.49	197.82	200.00	-2.88	108.44	200.00	-93.60	90.88	200.00	-109.14	319.14	200.00	1,150.00
Telephone/Fax/Internet	-33.22	1,218.51	1,297.00	-78.39	659.81	547.00	152.81	406.21	547.00	-140.79	331.85	607.00	-155.98	450.02	607.00	8,893.33
Total Office Expense																
TOTAL																
TOTAL																

Agua Fria Community Water Systems Association
Profit & Loss Budget vs. Actual

January through December 2016

Accrual Basis

	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan - Dec...	TOTAL	\$ Over B...
Operations & Maintenance								
Materials	-200.00	200.00	0.00	24.44	0.00	148.55	2,400.00	-2,251.45
Water Operator	-226.89	1,896.67	1,745.60	1,668.00	1,632.28	20,349.02	21,600.00	-1,250.98
Total Operations & Maintenance	-426.89	1,896.67	1,745.60	1,692.44	1,632.28	20,497.57	24,000.00	-3,502.43
Payroll Expenses	-4.67	2,319.05	2,326.00	2,313.53	2,427.55	30,301.75	27,912.00	2,389.75
Phase II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,975.00
Archaeological-WTB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,975.00
Total Phase II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,975.00
Professional Fees	0.00	0.00	0.00	704.00	0.00	812.31	800.00	12.31
Accounting	0.00	0.00	0.00	704.00	0.00	812.31	800.00	12.31
Total Professional Fees	0.00	0.00	0.00	704.00	0.00	812.31	800.00	12.31
Repairs								
Building Repairs	0.00	0.00	0.00	0.00	7,450.00	7,450.00	7,450.00	-146.65
Plastering of office	0.00	0.00	0.00	0.00	7,450.00	7,450.00	7,450.00	-146.65
Total Building Repairs	0.00	0.00	0.00	0.00	7,450.00	7,450.00	7,450.00	-146.65
Well house	0.00	1,645.19	0.00	0.00	0.00	2,918.80	0.00	2,918.80
Total Repairs	0.00	1,645.19	0.00	0.00	7,450.00	10,368.80	400.00	-146.65
Security monitoring	-100.00	168.90	0.00	0.00	0.00	253.35	0.00	1,649.62
Surveying	0.00	0.00	0.00	0.00	1,949.62	1,949.62	0.00	0.00
Taxes	39.85	614.24	505.09	509.12	478.41	4,166.62	5,492.00	664.62
CRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.99
Property	0.00	0.00	0.00	1,344.89	0.00	1,344.89	1,325.00	19.89
State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Conservation Fee	11.20	39.21	28.89	29.79	28.84	382.75	420.00	-37.25
Total Taxes	51.05	653.45	534.78	1,893.90	505.05	7,884.36	7,237.00	647.36
Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00
Utilities	20.31	189.77	453.89	303.33	342.74	5,641.39	5,760.00	-118.61
Electricity	-1.06	46.07	32.39	21.35	-11.41	302.60	420.00	-117.40
Electricity at 3942 Agua Fria	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gas service	-16.34	33.87	31.01	19.75	82.84	490.01	600.00	-109.99
Purchased water	-359.31	1,033.28	626.24	272.55	500.00	4,410.37	6,000.00	-1,589.63
Sewer at 3942 Agua Fria Street	2.65	35.59	71.18	35.59	33.00	454.74	396.00	58.74
Total Utilities	-354.34	1,818.05	1,165.61	362.51	985.89	11,289.11	13,176.00	-1,886.89
Void	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water leak adjustments	-200.00	158.08	0.00	0.00	0.00	402.20	600.00	-397.80
Water Quality Testing	-0.78	42.93	135.39	146.22	53.65	2,170.77	588.00	1,582.77
Yard cleaning at view office	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	-2,000.00
Total Expense	22,690.22	14,105.40	32,986.00	18,498.72	16,104.75	175,342.71	254,793.32	-79,450.61
Net Ordinary Income	-18,366.49	-1,820.53	-17,161.00	15,340.47	-2,897.92	-43,594.30	-124,893.32	81,299.02
Other Income/Expense								
Grant Income	-25,000.00	46,408.61	25,000.00	0.00	0.00	46,408.61	125,000.00	-78,591.39
Interest earned	-0.89	0.00	0.46	0.46	0.48	13.57	24.00	-10.43
Interest Income	0.00	-2.00	-1.54	1.28	1.54	12.00	0.00	11,993.47
Line extension on Lopez Lane-Ga	5,000.00	0.00	6,893.47	0.00	0.00	75.00	30.00	4,342.00
Meter reinstallation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NSF check fees	0.00	0.00	30.00	0.00	0.00	4,342.00	0.00	0.00
OSA AUP Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	-24,925.42	51,410.83	25,002.00	1.80	1.74	62,844.85	125,024.00	-62,179.15
Net Other Income	-24,925.42	51,410.83	25,002.00	1.80	1.74	62,844.85	125,024.00	-62,179.15
Net Income	-43,291.91	49,590.30	7,841.00	1,243.66	-2,899.03	19,250.55	130.68	19,118.97

STATE OF NEW MEXICO
 AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION
 Projects Schedule - Summary
 Year Ended December 31, 2016

Exhibit D

Grant No.	Pay Request	Amount Awarded	Cumulative Amount Received	Cumulative Amount Expended	Remaining Balance	Actual Legislation	Effective Dates
15-0554-STB		\$ 50,000.00					
	1		\$ 46,408.81	\$ 46,408.92	\$ 3,591.19		
	2		-	3,591.19	3,591.19	Laws of 2015, Chapter 3, Section 20, Item 67, to purchase water rights and plan, design and construct improvements to the water distribution system and wells for Agua Fria in Santa Fe county.	Through 6/30/2019
			<u>\$ 46,408.81</u>	<u>\$ 50,000.11</u>	<u>\$ 3,591.19</u>		
15-0851-STB		\$ 25,000.00	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000.00</u>	Laws of 2015, Chapter 3, Section 28, Item 205, to equip and furnish the building and to purchase and install information technology, including related equipment, furniture and infrastructure, in the Agua Fria association water board office building in the Agua Fria area of Santa Fe county.	Through 6/30/2019
15-0852-STB	1	\$ 50,000.00	<u>\$ -</u>	<u>\$ 7,450.00</u>	<u>\$ 50,000.00</u>	Laws of 2015, Chapter 3, Section 28, Item 206, to plan, design and construct improvements and roof replacement in the Agua Fria association water board office building in the Agua Fria area of Santa Fe county.	Through 6/30/2019
16-A2304-STB		\$ 100,000.00	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000.00</u>	Laws of 2016, Chapter 81, Section 18, Item 74, to plan, design construct and improve a water distribution system in Agua Fria in Santa Fe county.	Through 6/30/2020

STATE OF NEW MEXICO
AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION
Projects Schedule - Detail
Year Ended December 31, 2016

<u>Grant No.</u>	<u>Pay Request</u>	<u>Request Date</u>	<u>Amount Awarded</u>	<u>Amount Received</u>	<u>Date Received</u>	<u>Check Date</u>	<u>Check Number</u>	<u>Amount Expended</u>	<u>Vendor Paid</u>
15-0554-STB	1	8/8/2016	\$ 50,000.00	\$ 46,408.81	8/19/2016	6/13/2016	4747	\$ 2,342.79	A. Montano & Associates
						6/15/2016	EFT	45.46	Lowe's
						6/15/2016	EFT	428.75	Trench Shoring Services
						6/27/2016	4765	2,512.55	A. Montano & Associates
						7/7/2016	1770	2,174.24	Francisco Romero
						7/9/2016	4773	16.16	Ramon Romero
						7/15/2016	4775	3,003.17	Ricky Leyba
						7/15/2016	4776	15,528.38	Gilbert Baca Trucking
						7/15/2016	4777	6,149.45	Ron C de Baca
						7/15/2016	4778	56.86	Ron C de Baca
						7/15/2016	4779	168.61	Rudy Martinez
						7/15/2016	4780	13,291.11	Baker Utility Supply
						7/15/2016	4781	260.94	Dahl of Santa Fe
						7/15/2016	4800	430.45	Ron C de Baca
				<u>46,408.81</u>				<u>46,408.92</u>	
	2	12/12/2016		-		7/20/2016	4794	415.89	Advantage Barricade
						7/20/2016	4795	2,973.96	A. Montano & Associates
						8/17/2016	4814	201.34	Baker Utility Supply
				<u>-</u>				<u>3,591.19</u>	
Total				<u><u>\$ 46,408.81</u></u>				<u><u>\$ 50,000.11</u></u>	
15-0852-STB	1	3/28/2017	\$ 50,000.00	<u><u>\$ -</u></u>		12/6/2016	4892	<u><u>\$ 7,450.00</u></u>	Casitas Plaster Company

**STATE OF NEW MEXICO
 AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION**

**Schedule of Findings and Responses
 Year Ended December 31, 2016**

	<u>Type of Finding *</u>	<u>Prior Year Finding Number</u>	<u>Current Year Finding Number</u>
Current Year Findings:			
None	N/A	N/A	N/A
Follow-up on Prior Year Findings:			
None	N/A	N/A	N/A

*** Legend for Findings:**

- A. Fraud
- B. Illegal Act(s)
- C. Internal Control Deficiency(ies)
- D. Noncompliance

**STATE OF NEW MEXICO
AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION**

**Exit Conference
Year Ended December 31, 2016**

EXIT CONFERENCE

The report contents were discussed in a telephonic exit conference held on May 26, 2017 with the following:

Agua Fria Community Water System Association

By telephone:

Gil Tercero, Treasurer
Ana Berry, Accounts Manager

Accounting Firm

James R. (Jim) Macias, CPA