



MACIAS, GUTIERREZ & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
TIERRA AMARILLA, NEW MEXICO

STATE OF NEW MEXICO

**AGUA FRIA COMMUNITY WATER
SYSTEM ASSOCIATION**

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

Year Ended December 31, 2018

STATE OF NEW MEXICO

AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION

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Agreed-Upon Procedures (Tier 5)**

Year Ended December 31, 2018

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

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December 31, 2018**

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

**Official Roster
at December 31, 2018**

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



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*Certified Public Accountants
Member AICPA, NMSCPA*

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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
Brian S. Colón, Esq.
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 the 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, 2018, 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, 2018, 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 multiple 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) 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 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.

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 (33%) showed they 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 (33%) 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 equal to at least 30% of the total dollar amount and test the following attributes:

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

Results of 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 twenty-one (21) deposits (87% of total revenue) from a total of 94 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 equal to at least 30% of the total dollar amount and test the following attributes:

- a) Determine that amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to the vendor's invoice, purchase order, contract and 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 28 disbursements (77% of total expenditures) from a total of 359 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, 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 2018 budget was approved by the governing body and was submitted to DFA-LGD for approval. The AFCWSA did make one subsequent 2018 budget adjustment in submitting the final budget.
- 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, 2018 (herein Exhibit B). 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 ten (10) projects but only seven (7) were active for the year ended December 31, 2018. For Project 15-0852, we examined three disbursements totaling \$3,857.02. The appropriation balance for Project 15-0852, \$19,999.09, was re-authorized in 2018 to Project 18-C4110 and Project 18-C4111. For Project 16-A2304, we examined two disbursements totaling \$49,895.98. For Project 17-B4102, we examined seven disbursements totaling \$12,383.73. For Project 18-C4111, we examined two disbursements totaling \$7,000.00. For Project 18-C2566, we examined two disbursements totaling \$3,549.73. For Project 18-C2567, we examined one disbursement for \$45,438.47. For Project 18-C2568, we examined twelve disbursements totaling \$14,462.93.
- 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, 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) We determined the physical existence (by observation and photographs) 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 projects were not intended to be funded in advance but on a reimbursement basis.
- g) There were ten (10) projects but only seven (7) were active for the year ended December 31, 2018. Project 015-0852-STB is complete and there is no unexpended balance. Project 16-A2304 is not complete and there is an unexpended balance of \$33,131.50. Project 17-B4102 is not complete and there is an unexpended balance of \$10,940.68. Project 18-C4111 is complete and there is no unexpended balance. Project 18-C2566 is not complete and there is an unexpended balance of \$46,450.27. Project 18-C2567 is not complete and there is an unexpended balance of \$14,561.53. Project 18-C2568 is not complete and there is an unexpended balance of \$35,537.07. Projects 18-C4110, 18-C2588 and 18-C2589 have not started.
- h) Since the projects were 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. There were ten (10) projects but only seven (7) were active for the year ended December 31, 2018. For Project 15-0852, we examined reimbursement requests totaling \$6,934.61. For Project 16-A2304, we examined one reimbursement request for \$44,854.26. For Project, 17-B4102, we examined one reimbursement request for \$5,636.22. For Project 18-C4111, we examined one reimbursement request for \$7,000.00. For Project 18-C2566, we examined one reimbursement request for \$2,200.00. For Project 18-C2567, we examined one reimbursement request for \$45,438.47. For Project 18-C2568, we examined two reimbursement requests totaling \$14,462.93.

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, 2018, included in the accompanying information provided to us by 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.
Tierra Amarilla, New Mexico 87575
March 29, 2019

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, 2018

| | Budgeted Amounts | | Actuals | Variance |
|--------------------------------------------------|------------------|-------------------|-------------------|----------------------------|
| | Original | Final | | Favorable (Unfavorable) |
| Revenues: | | | | |
| Water Sales (Water User Fees) | \$ 128,571 | \$ 128,571 | \$ 125,881 | \$ (2,690) |
| Connection/Reconnection Charges | 2,750 | 2,750 | - | (2,750) |
| Membership and Meter Sales | 2,500 | 2,500 | 17,325 | 14,825 |
| Late Fees and Penalties | - | - | - | - |
| Gross Receipts Tax | 6,429 | 6,429 | 6,295 | (134) |
| Other Operating Revenue | 140,700 | 190,700 | 107,122 | (83,578) |
| Total revenues | <u>280,950</u> | <u>330,950</u> | <u>256,623</u> | <u>(74,327)</u> |
| Cash balance budgeted | <u>11,124</u> | <u>38,924</u> | <u>-</u> | <u>(38,924)</u> |
| Total revenues and cash balance budgeted | <u>292,074</u> | <u>369,874</u> | <u>256,623</u> | <u>(113,251)</u> |
| Expenses: | | | | |
| Salaries - Operator, Bookkeeper, etc. | 51,062 | 51,062 | 56,663 | (5,601) |
| Employee Benefits and Expenses | - | - | - | - |
| Electricity | 5,940 | 5,940 | 6,577 | (637) |
| Other Utilities - Gas, Water, Sewer, Telephone | 6,850 | 6,850 | 7,301 | (451) |
| System Parts and Supplies | 5,000 | 5,000 | 1,922 | 3,078 |
| System Repairs and Maintenance | 5,000 | 5,000 | 977 | 4,023 |
| Vehicle Expenses | - | - | - | - |
| Office and Administrative Expenses | 6,800 | 6,800 | 6,044 | 756 |
| Professional Services - Accounting, Engr., Legal | 7,000 | 7,000 | 4,738 | 2,262 |
| Insurance | 6,900 | 6,900 | 5,621 | 1,279 |
| Dues, Fees, Permits and Licenses | 300 | 300 | 617 | (317) |
| Taxes - Gross Receipts Tax, Water Cons. Fee | 7,885 | 7,885 | 6,844 | 1,041 |
| Training | 500 | 500 | 1,132 | (632) |
| Miscellaneous | 147,000 | 147,000 | 148,029 | (1,029) |
| Annual Debt Service - Loan 1 | <u>16,875</u> | <u>16,875</u> | <u>16,875</u> | <u>-</u> |
| Total expenses | <u>267,112</u> | <u>267,112</u> | <u>263,340</u> | <u>3,772</u> |
| Excess revenues over (under) expenses | <u>\$ 24,962</u> | <u>\$ 102,762</u> | <u>\$ (6,717)</u> | <u>\$ (109,479)</u> |

Name: Agua Fria Community Water System Association
Mailing Address: PO Box 4966 Santa Fe NM 87502
Email Address: afcwa@msn.com
Phone number: 505-490-2128

Calendar Year
2018

| | APPROVED BUDGET | 1st QR: Jan - Mar | 2nd QR: Apr - Jun | 3rd QR: Jul - Sept | 4th QR: Oct -Dec | Year to Date(YTD) Totals | YTD (over)/under BUDGET | % of Budget |
|--------------------------------------------------------|-------------------|-------------------|-------------------|--------------------|------------------|--------------------------|-------------------------|-------------|
| Beginning balances: | | | | | | | | |
| Cash | 8,201 | | | | | | | |
| Savings | 147,085 | | | | | | | |
| CDs | | | | | | | | |
| Investments | | | | | | | | |
| Beginning Balance TOTAL | \$ 155,286 | | | | | | | |
| REVENUES | | | | | | | | |
| Water Sales (Water Use Fees) | 128,571 | 27,271 | 30,757 | 33,396 | 34,458 | 125,881 | 2,690 | 98% |
| Connection/Reconnection Charges | 2,750 | | | | | 0 | 2,750 | 0% |
| Membership and Meter Sales (Utility Service Fees) | 2,500 | 2,500 | 5,500 | 2,750 | 6,575 | 17,325 | (14,825) | 693% |
| Late Fees and Penalties (Other Fines and Forfeits) | | | | | | 0 | 0 | - |
| Gross Receipts Tax (Other State shared taxes) | 6,429 | 1,364 | 1,538 | 1,670 | 1,723 | 6,295 | 135 | 98% |
| Other Operating Revenue (miscellaneous - other) | 205,700 | 72,279 | 9,030 | 28 | 25,785 | 107,122 | 98,578 | 52% |
| TOTAL | \$ 345,950 | 103,414 | 46,824 | 37,844 | 68,541 | 256,622 | 89,328 | 74% |
| EXPENDITURES | | | | | | | | |
| Salaries - Operator, Bookkeeper, etc. | 51,062 | 13,316 | 13,003 | 13,219 | 17,125 | 56,663 | (5,601) | 111% |
| Employee Benefits and Expenses | | | | | | 0 | 0 | - |
| Electricity | 5,940 | 2,020 | 1,796 | 1,469 | 1,292 | 6,577 | (637) | 111% |
| Other Utilities - Gas, Water, Sewer, Telephone | 6,850 | 1,684 | 1,928 | 1,255 | 2,435 | 7,301 | (451) | 107% |
| System Parts and Supplies | 5,000 | | | 16 | 1,906 | 1,922 | 3,078 | 38% |
| System Repairs and Maintenance | 5,000 | 802 | | | 175 | 977 | 4,023 | 20% |
| Vehicle Expenses | | | | | | 0 | 0 | - |
| Office and Administrative Expenses | 6,800 | 1,334 | 1,765 | 1,789 | 1,156 | 6,044 | 756 | 89% |
| Professional Services - Accounting, Engineering, Legal | 7,000 | 108 | 4,630 | | | 4,738 | 2,262 | 68% |
| Insurance | 6,900 | 477 | 5,144 | | | 5,621 | 1,279 | 81% |
| Dues, Fees, Permits and Licenses | 300 | 311 | | | 306 | 617 | (317) | 206% |
| Taxes - Gross Receipts Tax, Water Conservation Fee | 7,885 | 1,539 | 1,721 | 1,927 | 1,658 | 6,844 | 1,041 | 87% |
| Training | 500 | | | | 1,132 | 1,132 | (632) | 226% |
| Miscellaneous | 147,000 | 52,487 | 12,811 | 25,390 | 57,341 | 148,029 | (1,029) | 101% |
| Loans | | | | | | | | |
| Annual debt service - Loan 1 | 16,875 | | 16,875 | | | 16,875 | (0) | 100% |
| Annual debt service - Loan 2 | | | | | | 0 | 0 | - |
| TOTAL | \$ 267,112 | 74,078 | 59,672 | 45,064 | 84,527 | 263,341 | 3,771 | 99% |
| Ending Balance | 234,124 | | | | | 148,568 | | |
| LESS: Operating Reserve | 14,000 | | | | | 10,000 | | |
| Emergency Reserve | 14,000 | | | | | 10,000 | | |
| Capital Improvement Reserve | 130,000 | | | | | 125,000 | | |
| Debt Reserve | | | | | | | | |
| Ending Available Cash Balance | \$ 76,124 | | | | | \$ 3,568 | | |

I HEREBY CERTIFY THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND THAT THIS REPORT DEPICTS ALL FUNDS.

Ramon Romero
 President/Chairperson

1/16/2019
 Date

STATE OF NEW MEXICO
AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION
Projects Schedule - Summary
Year Ended December 31, 2018

| Grant No. | Pay Request | Amount Awarded | Cumulative Amount Received | Cumulative Amount Expended | Remaining Balance To Collect | Actual Legislation | Effective Dates |
|--------------|-------------|----------------------|----------------------------|----------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 15-0852-STB | | <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 |
| | 1 | | \$ 7,450.00 | \$ 7,450.00 | \$ 42,550.00 | | |
| | 2 | | 4,680.18 | 4,680.18 | 37,869.82 | | |
| | 3 | | 10,936.12 | 10,936.12 | 26,933.70 | | |
| | 4 | | 3,077.59 | 3,077.59 | 23,856.11 | | |
| | 5 | | 3,077.59 | 3,077.59 | 20,778.52 | | |
| | 6 | | 779.43 | 779.43 | 19,999.09 | | |
| | | | <u>\$ 30,000.91</u> | <u>\$ 30,000.91</u> | <u>\$ -</u> | \$19,999.99 Balance re-appropriated in 2018 to 18-C4110 \$12,999.09 and 18-C4111 \$7,000.00. | |
| 16-A2304-STB | | <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 |
| | 1 | | \$ 5,224.45 | \$ 5,224.45 | \$ 94,775.55 | | |
| | 2 | | 11,748.07 | 11,748.07 | 83,027.48 | | |
| | 3 | | 44,854.26 | 44,854.26 | 38,173.22 | | |
| | | | - | 5,041.72 | 38,173.22 | | |
| | | | <u>\$ 61,826.78</u> | <u>\$ 66,868.50</u> | <u>\$ 38,173.22</u> | | |
| 17-B4102-STB | | <u>\$ 25,000.00</u> | | | | Laws of 2017, Chapter 133, Section 105, to plan design, construct and improve a water distribution system in Agua Fria in Santa Fe county. | Through 6/30/2019 |
| | 1 | | \$ 1,675.59 | \$ 1,675.59 | \$ 23,324.41 | | |
| | 2 | | 5,636.22 | 5,636.22 | 17,688.19 | | |
| | 3 | | - | 6,747.51 | 10,940.68 | | |
| | | | <u>\$ 7,311.81</u> | <u>\$ 14,059.32</u> | <u>\$ 10,940.68</u> | | |
| 18-C4110-STB | | <u>\$ 12,999.09</u> | | | | Laws of 2018, Chapter 68, Section 112, to plan, design, purchase and construct a maintenance, storage and utility building and parking lot improvements at the premises of the Agua Fria association water board office building in the Agua Fria area of Santa Fe county. | Through 6/30/2020 |
| | | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 12,999.09</u> | | |

STATE OF NEW MEXICO
AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION
Projects Schedule - Summary
Year Ended December 31, 2018

| Grant No. | Pay Request | Amount Awarded | Cumulative Amount Received | Cumulative Amount Expended | Remaining Balance To Collect | Actual Legislation | Effective Dates |
|--------------|-------------|---------------------|---------------------------------|---------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 18-C4111-STB | 1 | <u>\$ 7,000.00</u> | <u>\$ 7,000.00</u> | <u>\$ 7,000.00</u> | <u>\$ -</u> | Laws of 2015, Chapter 3, Section 28, Item 206, for prior purchase made in 2017 of security doors and a gate at the premises of the Agua Fria association water board office building in the Agua Fria area of Santa Fe county. | Through 6/30/2019 |
| 18-C2566-STB | 1 2 | <u>\$ 50,000.00</u> | \$ 2,200.00 <u>-</u> | \$ 2,200.00 <u>1,349.73</u> | \$ 47,800.00 <u>47,800.00</u> | Laws of 2018, Chapter 26, Section 162, to plan, design, purchase and construct a maintenance, storage and utility building, including parking lot improvements, at the premises of the Agua Fria association water board office building in the Agua Fria area of Santa Fe county. | Through 6/30/2022 |
| 18-C2567-STB | 1 | <u>\$ 60,000.00</u> | <u>\$ 45,438.47</u> | <u>\$ 45,438.47</u> | <u>\$ 14,561.53</u> | Laws of 2018, Chapter 26, Section 163, to purchase and equip a water utility service truck for the Agua Fria community water system association in the Agua Fria area of Santa Fe county. | Through 6/30/2020 |
| 18-C2568-STB | 1 2 | <u>\$ 50,000.00</u> | \$ 10,920.54 <u>3,542.39</u> | \$ 10,920.54 <u>3,542.39</u> | \$ 39,079.46 <u>35,537.07</u> | Laws of 2018, Chapter 26, Section 164, to purchase and install security equipment, including security cameras, an alarm system, office equipment, furniture and information technology, for the Agua Fria community system association water board building and the Agua Fria community water system association pump house in Agua Fria village in Santa Fe county. | Through 6/30/2020 |
| 18-C2588-STB | | <u>\$ 50,000.00</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 50,000.00</u> | Laws of 2018, Chapter 20, Section 56, to plan, design, construct and improve utility corridors, including lateral lines and extension of water and sewer lines, for the Agua Fria community water system association in Agua Fria village in Santa Fe county. | Through 6/30/2022 |

STATE OF NEW MEXICO
 AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION
 Projects Schedule - Summary
 Year Ended December 31, 2018

| <u>Grant No.</u> | <u>Pay Request</u> | <u>Amount Awarded</u> | <u>Cumulative Amount Received</u> | <u>Cumulative Amount Expended</u> | <u>Remaining Balance To Collect</u> | <u>Actual Legislation</u> | <u>Effective Dates</u> |
|------------------|--------------------|-----------------------|-----------------------------------|-----------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 18-C2589-STB | | <u>\$ 200,000.00</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 200,000.00</u> | Laws of 2018, Chapter 20, Section 57, to plan, design and construct water distribution system improvements and water line extensions for the Agua Fria community water system association in Agua Fria village in Santa Fe county. | Through 6/30/2022 |

STATE OF NEW MEXICO
 AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION

Projects Schedule - Detail
 Year Ended December 31, 2018

| Grant No. | Pay Request | Request Date | Amount Awarded | Amount Received | Date Received | Check Date | Check Number | Amount Expended | Vendor Paid |
|-----------|-------------|--------------|----------------------|---------------------|---------------|------------|--------------|---------------------|-------------------------------|
| 15-0852 | | | <u>\$ 50,000.00</u> | | | | | | |
| STB | 1 | 1/23/2017 | | \$ 7,450.00 | 6/28/2017 | 12/6/2016 | 4892 | \$ 7,450.00 | Casitas Plaster Company |
| | 2 | 12/4/2017 | | 4,680.18 | 1/26/2018 | 10/16/2017 | 5103 | 4,680.18 | BLP, LLC |
| | 3 | 12/4/2017 | | - | | 11/7/2017 | 5122 | 5,361.47 | All in One Electrical |
| | 3 | 12/4/2017 | | 10,936.12 | 1/26/2018 | 11/15/2017 | 5125 | 5,574.65 | 193 Dahl Santa Fe |
| | 4 | 3/21/2018 | | 3,077.59 | 5/2/2018 | 12/13/2017 | 5146 | 3,077.59 | High Pines R & R LLC |
| | | | | - | | 1/17/2018 | 5189 | 433.25 | BLP, LLC |
| | 5 | 3/23/2018 | | 3,077.59 | 5/2/2018 | 2/2/2018 | 5194 | 3,077.59 | High Pines R & R LLC |
| | 6 | 3/27/2018 | | 779.43 | 5/2/2018 | 2/2/2018 | 5195 | 346.18 | All in One Electrical |
| | | Total | | <u>\$ 30,000.91</u> | | | | <u>\$ 30,000.91</u> | |
| 16-A2304 | | | <u>\$ 100,000.00</u> | | | | | | |
| STB | 1 | 11/3/2017 | | \$ 5,224.45 | 11/21/2017 | 1/18/2017 | 4932 | \$ 638.51 | James, Cooke & Hobson, Inc |
| | | | | | | 1/30/2017 | 4936 | 3,543.46 | James, Cooke & Hobson, Inc |
| | | | | | | 7/18/2017 | 5037 | 1,042.48 | James, Cooke & Hobson, Inc |
| | 2 | 12/4/2017 | | 11,748.07 | 2/5/2018 | 12/4/2017 | 5143 | 11,748.07 | Sub Surface Contracting, Inc. |
| | 3 | 1/17/2018 | | 44,854.26 | 3/14/2018 | 1/17/2018 | 5187 | 44,854.26 | Sub Surface Contracting, Inc. |
| | | | | - | | 9/17/2018 | 5368 | 5,041.72 | Core & Main |
| | | Total | | <u>\$ 61,826.78</u> | | | | <u>\$ 66,868.50</u> | |
| 17-B4102 | | | <u>\$ 25,000.00</u> | | | | | | |
| STB | 1 | 11/1/2017 | | \$ 1,675.59 | 11/30/2017 | 10/16/2017 | 5102 | \$ 1,675.59 | BLP, LLC |
| | | | | | | 5/16/2018 | 5276 | \$ 531.68 | Paragon Electric Inc. |
| | | | | | | 6/19/2018 | 5300 | 2,625.30 | Kuckelman Pump |
| | | | | | | 6/19/2018 | 5310 | 374.94 | Ron C de Baca |
| | | | | | | 6/22/2018 | 5316 | 1,342.94 | 193 Dahl Santa Fe |
| | | | | | | 7/18/2018 | 5326 | 13.73 | 193 Dahl Santa Fe |
| | 2 | 8/18/2018 | | 5,636.22 | 9/25/2018 | 7/18/2018 | 5333 | 747.63 | Paragon Electric Inc. |
| | | | | - | | 9/17/2018 | 5368 | 6,747.51 | Core & Main |
| | | | | <u>\$ 7,311.81</u> | | | | <u>\$ 14,059.32</u> | |

STATE OF NEW MEXICO
 AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION
 Projects Schedule - Detail
 Year Ended December 31, 2018

| Grant No. | Pay Request | Request Date | Amount Awarded | Amount Received | Date Received | Check Date | Check Number | Amount Expended | Vendor Paid |
|--------------|-------------|--------------|---------------------|---------------------|---------------|------------|--------------|---------------------|----------------------|
| 18-C4110 STB | | | <u>\$ 12,999.09</u> | <u>\$ -</u> | | | | <u>\$ -</u> | |
| 18-C4111 STB | 1 | 10/29/2018 | <u>\$ 7,000.00</u> | <u>\$ 7,000.00</u> | 12/14/2018 | 4/10/2017 | 4968 | \$ 950.00 | Delgado's Iron Works |
| | | | | | | 9/25/2017 | 5098 | <u>6,050.00</u> | Delgado's Iron Works |
| | | | | <u>\$ 7,000.00</u> | | | | <u>\$ 7,000.00</u> | |
| 18-C2566 STB | 1 | 10/10/2018 | <u>\$ 50,000.00</u> | <u>\$ 2,200.00</u> | 10/29/2018 | 9/19/2018 | 5378 | \$ 2,200.00 | A-Z Surveying, Inc. |
| | | | | <u>-</u> | | 10/17/2018 | 5403 | <u>1,349.73</u> | A-Z Surveying, Inc. |
| | | | | <u>\$ 2,200.00</u> | | | | <u>\$ 3,549.73</u> | |
| 18-C2567 STB | 1 | 12/19/2018 | <u>\$ 60,000.00</u> | <u>\$ 45,438.47</u> | 2/12/2018 | 12/19/2018 | 5449 | <u>\$ 45,438.47</u> | Lithia Chrysler Jeep |
| 18-C2568 STB | | | <u>\$ 50,000.00</u> | | 11/30/2017 | 9/20/2018 | EFT | \$ 314.32 | Dell |
| | | | | | | 9/21/2018 | EFT | 210.24 | Dell |
| | | | | | | 9/21/2018 | EFT | 693.98 | Best Buy |
| | | | | | | 9/21/2018 | EFT | 357.83 | Best Buy |
| | | | | | | 9/21/2018 | EFT | 33.18 | Target |
| | | | | | | 9/25/2018 | EFT | 130.11 | Best Buy |
| | | | | | | 9/27/2018 | EFT | 73.58 | Dell |
| | | | | | | 9/30/2018 | 5379 | 5,750.00 | Luis Delgado |
| | | | | | | 10/5/2018 | EFT | 1,339.95 | Best Buy |
| | | | | | | 10/9/2018 | 5382 | 3,242.29 | Target Safe Security |
| | 1 | 10/10/2018 | | <u>\$ 10,920.54</u> | 10/29/2018 | 10/9/2018 | 5383 | 1,928.25 | Leonard Granados |
| | 2 | 12/26/2018 | | <u>3,542.39</u> | 1/25/2019 | 10/25/2018 | EFT | <u>389.20</u> | Office Depot |
| | | | | <u>\$ 14,462.93</u> | | | | <u>\$ 14,462.93</u> | |

STATE OF NEW MEXICO
 AGUA FRIA COMMUNITY WATER SYSTEM ASSOCIATION
 Projects Schedule - Detail
 Year Ended December 31, 2018

| <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> |
|------------------|--------------------|---------------------|-----------------------|------------------------|----------------------|-------------------|---------------------|------------------------|--------------------|
| 18-C2588 STB | | | <u>\$ 50,000.00</u> | <u>\$ -</u> | | | | <u>\$ -</u> | |
| 18-C2589 STB | | | <u>\$ 200,000.00</u> | <u>\$ -</u> | | | | <u>\$ -</u> | |

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

**Schedule of Findings and Responses
 Year Ended December 31, 2018**

| | <u>Type of Finding *</u> | <u>Prior Year Finding Number</u> | <u>Current Year Finding Number</u> |
|------------------------------------------|----------------------------------|----------------------------------------------|------------------------------------------------|
| Current Year Findings: | | | |
| None Reported | N/A | N/A | N/A |
| Follow-up on Prior Year Findings: | | | |
| None Reported | 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, 2018**

EXIT CONFERENCE

The report contents were discussed in a telephonic exit conference held on April 3, 2019 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