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**STATE OF NEW MEXICO**

**CUBA SOIL AND WATER  
CONSERVATION DISTRICT**

Independent Accountants' Report on Applying  
Agreed-Upon Procedures

Year Ended June 30, 2013

**STATE OF NEW MEXICO**

**CUBA SOIL AND WATER  
CONSERVATION DISTRICT**

**Independent Accountants' Report on Applying  
Agreed-Upon Procedures**

**Year Ended June 30, 2013**

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**STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT**

**Table of Contents  
June 30, 2013**

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		<b><u>Page</u></b>
Title Page		i
Table of Contents		ii
Official Roster		iii
Independent Accountants' Report on Applying Agreed-Upon Procedures		iv-viii
	<b><u>Exhibit</u></b>	
Schedules of Revenues and Expenditures – Budget and Actual – General Fund, Forestry Camp Fund, Scholarship Fund and Grant Fund (Cash Basis)	A	1-5
Copy of year-end cash/fund report submitted to DFA	B	6-7
Copy of year-end budget report submitted to DFA	C	8-12
Schedule of Findings and Responses		13-15
Exit Conference		16

**STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT**

**Official Roster  
at June 30, 2013**

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<u>Name</u>		<u>Title</u>
	<b><u>Board of Supervisors</u></b>	
James Montoya		Chairman
Timothy Johnson		Vice-Chairman
L.D. Schmitz		Secretary/Treasurer
Ricardo Duran		Member
Joe J. Lovato, Jr.		Member
Melvin Maestas		Member
Julian Sanchez		Member
	<b><u>Staff</u></b>	
Brian Velarde		Program Coordinator
Peggy Ohler		District Clerk



Macias, Gutierrez  
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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

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To: James Montoya, Chairman  
Cuba Soil and Water Conservation District  
and  
Honorable Hector H. Balderas  
New Mexico State Auditor

We have performed the procedures enumerated below for the Cuba Soil and Water Conservation District (CSWCD), for the year ended June 30, 2013 solely to assist the CSWCD in demonstrating compliance with a Tier 4 entity under the Audit Act, Section 12-6-3 B (4) NMSA 1978, Section 2.2.2.16 NMAC and Section 6-6-2 (A) NMSA 1978 as set forth in the accompanying Exhibits A, B and C. The procedures were agreed to by the CSWCD through the Office of the New Mexico State Auditor. The Cuba Soil and Water Conservation District's management is responsible for the organization's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described 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. 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 DFA-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.

## **Findings**

- a) At year end, in three different financial institutions, the CSWCD had one General checking account, a savings account (Scholarship Fund) and a certificate of deposit (CD). All reconciliations are performed within weeks of receiving the bank statements and all were complete and on-hand for the entire year.
- b) Random tests of bank reconciliations revealed no exceptions. The reconciliations were accurate and agreed with supporting documentation. Although DFA-LGD does not currently require a quarterly cash and investment balance report, we traced the June 30, 2013 cash and investment book balances to the quarterly financial report submitted to DFA-LGD, without exception.
- c) Bank balances never exceeded uninsured limits and therefore, pledged collateral was not required on any uninsured deposits.

## **2. Capital Assets**

### **Procedures**

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

### **Findings**

The CSWCD performed a yearly inventory as required by Section 12-6-10 NMSA 1978 and maintains a capital asset listing which consists of a truck and the new headquarters building. However, the recorded asset values are incorrect. The CSWCD recorded all payments made on the truck loan as the book value, not the actual cost, \$22,588. The loan was paid-off during FY 2012 and the asset reflects the total amount of payments made (\$24,360). The difference, \$1,772, is interest on the loan which should not be included in book value.

Also, similar to prior years, current-year loan payments (12) made on the building loan and various ongoing construction costs are included in the Building book value. The final asset value for the building should include only construction costs and capitalized interest paid on the loan during construction. The building was occupied and placed in-service on October 25, 2012 although final payments are being withheld from the contractor and architect pending correction of items that do not meet architect specifications.

## **3. Revenue**

### **Procedures**

Identify the nature and amount of revenue from sources by reviewing the budget, agreements, rate schedules, and underlying documentation.

- a) Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue.

Select a sample of revenues based on auditor judgment and test 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.

## **Findings**

- 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 type of revenue revealed no exceptions.
- b) We requested supporting documentation for ten (10) deposits (50% of total revenue) from a total of 22 deposits for the year. For the sample selected, amounts recorded in Quickbooks agreed with supporting documentation and the bank statements without exception.
- c) Amounts were properly recorded on a cash basis as to classification, amount and period per review of supporting documentation.

## **4. Expenditures**

### **Procedures**

Select a sample of cash disbursements based on auditor judgment and test 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 cancelled check, as appropriate.
- b) Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.
- c) Determine that the bid process (or request for proposal process if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-99 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC ).

### **Findings**

- a) We requested supporting documentation for thirty-five (35) disbursements (58% of total expenses) out of a total of 308 disbursements for the year. For the sample selected, amounts recorded as disbursed agreed to supporting documentation. Amount paid, payee, date and description agreed with the vendor's invoice, purchase order, contract and cancelled check copy, 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 ).

## **5. 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.

### **Findings**

The CSWCD utilizes Quickbooks to record cash transactions. There were no journal entries posted to the general ledger during the year.

## **6. Budget**

### **Procedures**

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

- a) Verify, through a review of the minutes and correspondence, that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.
- b) Determine if the total actual expenditures exceeded the final budget at the legal level of budgetary control; if so, report a compliance finding.
- c) From the original and final approved budgets and general ledger, prepare a schedule of revenues and expenditures – budget and actual on the budgetary basis used by the local public body (cash, accrual or modified accrual basis) for each individual fund.

### **Findings**

- a) A review of the minutes revealed that the original budget was approved by the CSWCD and the DFA-LGD. The minutes also reflect one subsequent internal budget line-item revision approved by the CSWCD.
- b) Total actual expenditures did not exceed the final budget at the total fund level, the legal level of budgetary control, for the General, Scholarship, Forestry and Grant Funds.
- c) Schedules of revenues and expenditures – budget and actual (Exhibit A) was prepared on the cash budgetary basis used by the CSWCD. Separate budgets are presented for the General Fund, Forestry Camp Fund, Scholarship Fund and Grant Fund.

## **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.

### **Findings**

No exceptions were found as a result of applying the procedures described above (regardless of materiality) indicating any fraud or illegal acts. However, see the accompanying Schedule of Findings and Responses for internal control deficiencies related to the Capital Assets findings described on page v and a noncompliance issue related to IPA Recommendation Form and signed agreed-upon procedures contract submitted late.



\* \* \* \* \*

We were not engaged to, and did not conduct an audit of financial statements or any part thereof, the objective of which would be the expression of an opinion on the financial statements or any part thereof, including Exhibits A, B and C. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Macias, Gutierrez & Co., CPAs, P. C.  
Española, New Mexico  
November 27, 2013

**STATE OF NEW MEXICO**  
**CUBA SOIL AND WATER CONSERVATION DISTRICT**  
**Schedule of Revenues and Expenditures-Budget and Actual (Cash Basis)**  
**Year Ended June 30, 2013**

<b>GENERAL FUND</b>	Budgeted Amounts		Actuals	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues and transfers-in:</b>				
Sandoval County Mill Levy	\$ 120,000	\$ 120,000	\$ 137,146	\$ 17,146
Rio Arriba County Mill Levy	80,000	80,000	65,927	(14,073)
Interest	90	90	25	(65)
County	2,000	2,000	-	(2,000)
Other	2,000	2,000	7,899	5,899
NRCS Rent & Utilities	18,000	18,000	-	(18,000)
NMDA	13,000	13,000	11,950	(1,050)
NMFA Building Loan Proceeds	180,000	180,000	33,535	(146,465)
Transfer-in from Grant fund	24,859	24,859	24,859	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and transfers-in	439,949	439,949	281,341	(158,608)
Cash balance budgeted	74,466	74,466	74,466	-
Total revenues and cash balance budgeted	<u>\$ 514,415</u>	<u>\$ 514,415</u>	<u>355,807</u>	<u>(158,608)</u>
<b>Expenditures and transfers-out:</b>				
<b>CAPITAL OUTLAY</b>				
Debt Service - Building #2	\$ -	\$ 12,750	\$ 12,720	30
Debt Service - Building	70,000	66,800	65,420	1,380
Totals	<u>70,000</u>	<u>79,550</u>	<u>78,140</u>	<u>1,410</u>
<b>PERSONNEL SERVICE</b>				
Salaries (f-t)	65,494	65,494	65,476	18
Salaries (p-t)	17,340	21,240	20,301	939
Medicare	1,202	1,202	1,190	12
P.E.R.A.	4,585	4,585	4,584	1
Workmen's Comp.	5,000	5,000	87	4,913
Unemployment Insurance	454	454	353	101
Health Insurance	6,900	6,900	6,898	2
FICA	1,075	1,383	1,259	124
Totals	<u>102,050</u>	<u>106,258</u>	<u>100,148</u>	<u>6,110</u>
<b>ADMINISTRATIVE</b>				
Mileage and Per Diem	7,000	6,000	5,196	804
Bonding	250	250	-	250
Election	-	500	295	205
Professional Services	4,000	7,500	7,203	297
Dues	2,500	2,410	2,410	-
Education & Training	850	600	150	450
Gross Receipts Taxes	150	400	287	113
Totals	<u>14,750</u>	<u>17,660</u>	<u>15,541</u>	<u>2,119</u>

**STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT  
Schedule of Revenues and Expenditures-Budget and Actual (Cash Basis)  
Year Ended June 30, 2013**

**GENERAL FUND**

	Budgeted Amounts		Actuals	Variance
	Original	Final		Favorable (Unfavorable)
<b>OPERATIONAL</b>				
Office Supplies	\$ 5,000	\$ 5,000	\$ 3,595	\$ 1,405
Advertising/Legal Notices	200	-	-	-
Rental Fees	-	-	-	-
Subscriptions	40	-	-	-
Equipment Maintenance & Repair	300	300	394	(94)
Postage	500	570	572	(2)
Utilities	6,900	9,800	9,168	632
Building Operation & Maintenance	3,500	3,650	3,636	14
Vehicle Operation & Maintenance	6,000	3,650	3,152	498
Totals	<u>22,440</u>	<u>22,970</u>	<u>20,517</u>	<u>2,453</u>

**CONSERVATION EDUCATION**

Outdoor Classroom	3,000	3,000	-	3,000
Soil Stewardship	200	200	319	(119)
District Publications	350	350	-	350
School Activities	1,000	1,000	-	1,000
Community Awareness	2,400	2,400	1,159	1,241
Awards/Presentations	400	400	525	(125)
Totals	<u>7,350</u>	<u>7,350</u>	<u>2,003</u>	<u>5,347</u>

**CONSERVATION PROJECTS**

Forest Health	5,000	5,000	-	5,000
Range Improvements	16,500	16,500	15,990	510
Community Ditches	16,500	4,378	210	4,168
Cropland Improvements	16,500	16,500	-	16,500
Rodent/Insect Control	5,000	5,000	11,918	(6,918)
Erosion Control	5,500	5,500	-	5,500
Weed Control	3,500	3,500	-	3,500
Totals	<u>68,500</u>	<u>56,378</u>	<u>28,118</u>	<u>28,260</u>

Headquarters Building Project	180,000	180,000	75,993	104,007
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Transfers to Forestry Camp Fund	-	-	-	-
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Total expenditures and transfers-out	<u>\$ 465,090</u>	<u>\$ 470,166</u>	<u>\$ 320,460</u>	<u>\$ 149,706</u>
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Excess (deficiency) of revenues and transfers-in over expenditures and transfers-out			<u>\$ 35,347</u>	<u>\$ (8,902)</u>
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**STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT  
Schedule of Revenues and Expenditures-Budget and Actual (Cash Basis)  
Year Ended June 30, 2013**

<b>FORESTRY CAMP FUND</b>	Budgeted Amounts		Actuals	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues and transfers-in:</b>				
Registrations	\$ 2,500	\$ 9,000	\$ -	\$ (9,000)
Donations/Tuition	3,500	1,000	-	(1,000)
Sales	150	150	-	(150)
Transfer-in from General fund	-	8,000	-	(8,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and transfers-in	6,150	18,150	-	(18,150)
Cash balance budgeted	7,935	7,935	7,935	-
Total revenues and cash balance budgeted	<u>\$ 14,085</u>	<u>\$ 26,085</u>	<u>7,935</u>	<u>(18,150)</u>
<b>Expenditures:</b>				
Printing/Promotion	\$ 1,110	\$ 1,200	\$ 228	972
Postage	-	-	-	-
Telephone	-	-	-	-
Supplies	1,100	1,100	-	1,100
Camp Fees	8,000	8,000	-	8,000
Personnel/Program	1,800	1,800	-	1,800
Transportation	900	900	-	900
Insurance	550	600	-	600
Food	500	500	-	500
Taxes	10	10	-	10
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	<u>\$ 13,970</u>	<u>\$ 14,110</u>	<u>228</u>	<u>13,882</u>
Excess revenues over expenditures			<u>\$ 7,707</u>	<u>\$ (4,268)</u>

STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT  
Schedule of Revenues and Expenditures-Budget and Actual (Cash Basis)  
Year Ended June 30, 2013

**SCHOLARSHIP FUND**

	Budgeted Amounts		Actuals	Variance Favorable (Unfavorable)
	Original	Final		
<b>Revenues and transfers-in:</b>				
Sales	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Interest	20	20	3	(17)
Total revenues and transfers-in	10,020	10,020	3	(10,017)
Cash balance budgeted	3,242	3,242	3,242	-
Total revenues and cash balance budgeted	<u>\$ 13,262</u>	<u>\$ 13,262</u>	<u>3,245</u>	<u>(10,017)</u>
<b>Expenditures:</b>				
Service Charge	\$ -	\$ -	-	-
Scholarships	3,000	3,000	-	3,000
Total expenditures	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>-</u>	<u>3,000</u>
Excess revenues over expenditures			<u>\$ 3,245</u>	<u>\$ (7,017)</u>

**STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT  
Schedule of Revenues and Expenditures-Budget and Actual (Cash Basis)  
Year Ended June 30, 2013**

<b>GRANT FUND</b>	Budgeted Amounts		Actuals	Variance Favorable (Unfavorable)
	Original	Final		
<b>Revenues and transfers-in:</b>				
Weed Program	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Salt Cedar	75,000	75,000	-	(75,000)
Forest Health	-	-	-	-
Water Quality and Conservation	-	-	-	-
Grant Administration Fees	1,500	1,500	-	(1,500)
	<u>81,500</u>	<u>81,500</u>	<u>5,000</u>	<u>(76,500)</u>
Total revenues and transfers-in	81,500	81,500	5,000	(76,500)
Cash balance budgeted	<u>60,441</u>	<u>60,441</u>	<u>60,441</u>	<u>-</u>
Total revenues and cash balance budgeted	<u>\$ 141,941</u>	<u>\$ 141,941</u>	<u>65,441</u>	<u>(76,500)</u>
<b>Expenditures and transfers-out:</b>				
Weed Program	\$ 5,000	\$ 5,000	\$ 646	4,354
Salt Cedar	75,000	75,000	-	75,000
Forest Health	-	-	-	-
Water Quality and Conservation	-	-	-	-
Outdoor Classroom	-	-	-	-
Transfer to General Fund	24,859	24,859	24,859	-
	<u>\$ 104,859</u>	<u>\$ 104,859</u>	<u>25,505</u>	<u>79,354</u>
Total expenditures	<u>\$ 104,859</u>	<u>\$ 104,859</u>	<u>25,505</u>	<u>79,354</u>
Excess revenues over expenditures			<u>\$ 39,936</u>	<u>\$ 2,854</u>

CUBA SWCD CASH RECONCILIATION REPORT  
4TH QUARTER - FY 12-13

	CHECKING	SCHLRSHIP	CD'S	TOTAL
CASH BAL. JULY 1, 2012	\$137,841.77	\$3,241.79	\$5,000.00	\$146,083.56
GENERAL FUND REVENUES	\$256,482.21	\$0.00	\$0.00	\$256,482.21
FORESTRY CAMP FUND REVENUES	\$0.00	\$0.00	\$0.00	\$0.00
SCHOLARSHIP FUND REVENUES	\$0.00	\$3.24	\$0.00	\$3.24
GRANT FUND REVENUES	\$5,000.00	\$0.00	\$0.00	\$5,000.00
TRANSFERS - CHECKING/CD'S	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>	<b>\$399,323.98</b>	<b>\$3,245.03</b>	<b>\$5,000.00</b>	<b>\$407,569.01</b>
GENERAL FUND EXPENDITURES	\$320,460.49	\$0.00	\$0.00	\$320,460.49
FORESTRY CAMP FUND EXPENDITURES	\$228.35	\$0.00	\$0.00	\$228.35
SCHOLARSHIP FUND EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
GRANT FUND EXPENDITURES	\$646.45	\$0.00	\$0.00	\$646.45
<b>TOTALS</b>	<b>\$321,335.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$321,335.29</b>
CASH BALANCE JUNE 30, 2013	\$77,988.69	\$3,245.03	\$5,000.00	\$86,233.72

CUBA SWCD FUND BALANCES  
4TH QUARTER - FY 12-13

	GENERAL	FORESTRY CAMP	SCHOLARSHIP	GRANT	TOTAL
FUND BALANCE 07-01-12	\$74,465.62	\$7,934.69	\$3,241.79	\$60,441.46	\$146,083.56
TRANSFERS	\$24,859.00	\$0.00	\$0.00	(\$24,859.00)	\$0.00
REVENUES	\$256,482.21	\$0.00	\$3.24	\$5,000.00	\$261,485.45
EXPENDITURES	(\$320,460.49)	(\$228.35)	\$0.00	(\$646.45)	(\$321,335.29)
FUND BALANCE 06-30-13	\$35,346.34	\$7,706.34	\$3,245.03	\$39,936.01	\$86,233.72



CUBA SWCD GENERAL FUND - 4TH QUARTER REPORT - FY 12-13

	Last Qtr. Tot.	April	May	June	Qtr. Total	Y-T-D	2013 BUDGET	Balance	% Used
<b>REVENUES</b>									
Sandoval County Mill Levy	\$94,810.96	\$2,908.53	\$24,484.75	\$14,941.78	\$42,335.06	\$137,146.02	\$120,000.00	(\$17,146.02)	114.29%
Rio Arriba County Mill Levy	\$45,857.58	\$1,241.30	\$9,549.44	\$9,278.49	\$20,069.23	\$65,926.81	\$80,000.00	\$14,073.19	82.41%
Interest	\$23.24	\$0.61	\$0.50	\$0.56	\$1.67	\$24.91	\$90.00	\$65.09	27.68%
County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.00%
Other	\$6,398.44	\$431.25	\$818.95	\$250.00	\$1,500.20	\$7,898.64	\$2,000.00	(\$5,898.64)	394.93%
NRCS Rent & Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	0.00%
NMDA	\$11,352.92	\$597.52	\$0.00	\$0.00	\$597.52	\$11,950.44	\$13,000.00	\$1,049.56	91.93%
<b>TOTALS</b>	<b>\$158,443.14</b>	<b>\$5,179.21</b>	<b>\$34,853.64</b>	<b>\$24,470.83</b>	<b>\$64,503.68</b>	<b>\$222,946.82</b>	<b>\$235,090.00</b>	<b>\$12,143.18</b>	<b>94.83%</b>
<b>NIMFA Building Loan Proceeds</b>	<b>\$33,535.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$33,535.39</b>	<b>\$180,000.00</b>	<b>(\$33,535.39)</b>	<b>18.63%</b>
<b>TOTAL REVENUE</b>	<b>\$191,978.53</b>	<b>\$5,179.21</b>	<b>\$34,853.64</b>	<b>\$24,470.83</b>	<b>\$64,503.68</b>	<b>\$266,482.21</b>	<b>\$415,090.00</b>	<b>(\$21,392.21)</b>	<b>61.79%</b>
<b>FUND TRANSFERS - IN</b>									
Grant Fund - Personnel/Admin	\$24,859.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,859.00	\$24,859.00	\$0.00	100.00%
<b>TOTAL REV. &amp; TRANSFERS</b>	<b>\$216,837.53</b>	<b>\$5,179.21</b>	<b>\$34,853.64</b>	<b>\$24,470.83</b>	<b>\$64,503.68</b>	<b>\$281,341.21</b>	<b>\$439,949.00</b>	<b>(\$21,392.21)</b>	<b>63.95%</b>
<b>EXPENDITURES</b>									
Debt Service - Building #2	\$9,757.26	\$987.72	\$987.72	\$987.72	\$2,963.16	\$12,720.42	\$12,750.00	\$29.58	99.77%
Debt Service - Building	\$49,065.03	\$5,451.67	\$5,451.67	\$5,451.71	\$16,355.05	\$65,420.08	\$66,800.00	\$1,379.92	97.93%
<b>Personnel Services</b>	<b>\$58,822.29</b>	<b>\$6,439.39</b>	<b>\$6,439.39</b>	<b>\$6,439.43</b>	<b>\$19,318.21</b>	<b>\$78,140.50</b>	<b>\$79,550.00</b>	<b>\$1,409.50</b>	<b>98.23%</b>
Salaries (f-t)	\$47,631.50	\$4,629.84	\$6,789.69	\$6,425.57	\$17,844.90	\$65,476.40	\$65,494.00	\$17.60	99.97%
Salaries (p-t)	\$14,783.95	\$968.07	\$2,537.03	\$2,014.20	\$5,517.30	\$20,301.25	\$21,240.00	\$938.75	95.58%
Medicare	\$868.62	\$0.00	\$0.00	\$321.41	\$321.41	\$1,190.03	\$1,202.00	\$11.97	99.00%
P.E.R.A.	\$3,349.51	\$352.58	\$528.87	\$352.58	\$1,234.03	\$4,583.54	\$4,585.00	\$1.46	99.97%
Workmen's Comp.	\$66.70	\$0.00	\$0.00	\$20.70	\$20.70	\$87.40	\$5,000.00	\$4,912.60	1.75%
Unemp. Ins.	\$226.69	\$0.00	\$0.00	\$126.12	\$126.12	\$352.81	\$454.00	\$101.19	77.71%
Health Ins.	\$5,173.56	\$574.84	\$574.84	\$574.84	\$1,724.52	\$6,898.08	\$6,900.00	\$1.92	99.97%
FICA	\$920.06	\$0.00	\$0.00	\$338.49	\$338.49	\$1,258.55	\$1,383.00	\$124.45	91.00%
<b>TOTALS</b>	<b>\$73,020.59</b>	<b>\$6,523.13</b>	<b>\$10,430.43</b>	<b>\$10,173.91</b>	<b>\$27,127.47</b>	<b>\$100,148.06</b>	<b>\$106,258.00</b>	<b>\$6,109.94</b>	<b>94.25%</b>
<b>Administrative</b>									
Mfg./Per Diem	\$4,747.73	\$157.85	\$0.00	\$290.40	\$448.25	\$5,195.98	\$6,000.00	\$804.02	86.60%
Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	0.00%
Election	\$70.00	\$0.00	\$225.00	\$0.00	\$225.00	\$295.00	\$500.00	\$205.00	59.00%
Professional Services	\$6,325.39	\$822.85	\$27.49	\$27.43	\$877.77	\$7,203.16	\$7,500.00	\$296.84	96.04%
Dues	\$2,410.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,410.00	\$2,410.00	\$0.00	100.00%
Education & Training	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$600.00	\$450.00	25.00%
Gross Rcpts. Tax	\$204.46	\$0.00	\$0.00	\$82.44	\$82.44	\$286.90	\$400.00	\$113.10	71.73%
<b>TOTALS</b>	<b>\$13,907.58</b>	<b>\$980.70</b>	<b>\$252.49</b>	<b>\$400.27</b>	<b>\$1,633.46</b>	<b>\$15,541.04</b>	<b>\$17,660.00</b>	<b>\$2,118.96</b>	<b>88.00%</b>

CUBA SWCD GENERAL FUND - 4TH QUARTER REPORT - FY 12-13

	Y-T-D	April	May	June	Qtr. Total	Y-T-D	2013 BUDGET	Balance	% Used
<b>Operational</b>									
Office Supplies	\$2,619.07	\$267.07	\$376.93	\$332.19	\$976.19	\$3,595.26	\$5,000.00	\$1,404.74	46.80%
Adv./Legal Notices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Rental Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Equip. Maint. & Rep.	\$0.00	\$0.00	\$79.41	\$315.00	\$394.41	\$394.41	\$300.00	(\$94.41)	0.00%
Postage	\$518.21	\$0.00	\$53.58	\$0.00	\$568.58	\$671.79	\$570.00	(\$1.79)	115.47%
Utilities	\$5,899.44	\$926.54	\$1,320.38	\$1,021.58	\$3,268.50	\$9,167.94	\$9,800.00	\$632.06	75.53%
Building Operation & Maintenance	\$3,635.49	\$0.00	\$0.00	\$0.00	\$0.00	\$3,635.49	\$3,650.00	\$14.51	203.37%
Vehicle Operation & Maintenance	\$2,683.11	\$89.72	\$145.06	\$233.84	\$468.62	\$3,151.73	\$3,650.00	\$498.27	48.38%
<b>TOTALS</b>	<b>\$15,355.32</b>	<b>\$1,283.33</b>	<b>\$1,975.36</b>	<b>\$1,902.61</b>	<b>\$5,161.30</b>	<b>\$20,516.62</b>	<b>\$22,970.00</b>	<b>\$1,955.11</b>	<b>89.32%</b>
<b>Conservation Education</b>									
Outdoor Classroom	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%
Soil Stewardship	\$319.35	\$0.00	\$0.00	\$0.00	\$0.00	\$319.35	\$200.00	(\$119.35)	159.68%
District Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00	0.00%
School Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
Community Awareness	\$800.00	\$200.00	\$0.00	\$158.42	\$358.42	\$1,158.42	\$2,400.00	\$1,241.58	48.27%
Awards/Presentations	\$525.00	\$0.00	\$0.00	\$0.00	\$0.00	\$525.00	\$400.00	(\$125.00)	131.25%
<b>TOTALS</b>	<b>\$1,644.35</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$158.42</b>	<b>\$358.42</b>	<b>\$2,002.77</b>	<b>\$7,350.00</b>	<b>\$5,347.23</b>	<b>27.25%</b>
<b>Conservation Projects</b>									
Forest Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00%
Range Improvements	\$11,989.89	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$15,989.89	\$16,500.00	\$510.11	96.91%
Community Ditches	\$210.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210.00	\$4,378.00	\$4,168.00	4.80%
Cropland Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,500.00	\$16,500.00	0.00%
Rodent/Insect Control	\$6,028.18	\$5,889.98	\$0.00	\$0.00	\$5,889.98	\$11,918.16	\$5,000.00	(\$6,918.16)	238.36%
Erosion Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00	\$5,500.00	0.00%
Weed Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	0.00%
<b>TOTALS</b>	<b>\$18,228.07</b>	<b>\$5,889.98</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$9,889.98</b>	<b>\$28,118.05</b>	<b>\$56,378.00</b>	<b>\$28,259.95</b>	<b>49.87%</b>
<b>Headquarters Building Project</b>									
	\$74,323.56	\$1,097.50	\$0.00	\$572.39	\$1,669.89	\$75,993.45	\$180,000.00	\$104,006.55	42.22%
<b>TOTAL EXPEND.</b>	<b>\$255,301.76</b>	<b>\$22,414.03</b>	<b>\$23,097.67</b>	<b>\$19,647.03</b>	<b>\$65,158.73</b>	<b>\$320,460.49</b>	<b>\$470,166.00</b>	<b>\$149,207.24</b>	<b>68.16%</b>
<b>FUND TRANSFERS</b>									
Forestry Camp Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Special Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
<b>TOTAL TRANSFERS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>TOTAL EXP./TRANS.</b>	<b>\$255,301.76</b>	<b>\$22,414.03</b>	<b>\$23,097.67</b>	<b>\$19,647.03</b>	<b>\$65,158.73</b>	<b>\$320,460.49</b>	<b>\$470,166.00</b>	<b>\$149,207.24</b>	<b>68.16%</b>

CUBA SWCD FORESTRY CAMP FUND - 4TH QUARTER REPORT - FY 12-13

	Last Qtr. Tot.	April	May	June	Qtr. Total	Y-T-D	2013 BUDGET	Balance	% Used
<b>REVENUES</b>									
Registrations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0.00%
Donations/Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	0.00%
<b>TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,150.00</b>	<b>\$10,150.00</b>	<b>0.00%</b>
<b>FUND TRANSFERS</b>									
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.00%
<b>TOTAL REV. &amp; TRANS.</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,150.00</b>	<b>\$18,150.00</b>	<b>0.00%</b>
<b>EXPENDITURES</b>									
Printing/Promotion	\$228.35	\$0.00	\$0.00	\$0.00	\$0.00	\$228.35	\$1,200.00	\$971.65	19.03%
Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00	0.00%
Camp Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.00%
Personnel/Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	0.00%
Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	0.00%
Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	0.00%
Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	0.00%
Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	\$10.00	0.00%
<b>TOTALS</b>	<b>\$228.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$228.35</b>	<b>\$14,110.00</b>	<b>\$13,881.65</b>	<b>1.62%</b>

CUBA SWCD SCHOLARSHIP FUND - 4TH QUARTER REPORT - FY 12-13

	Last Qtr. Tot.	April	May	June	Qtr. Total	Y-T-D	2013 Budget	Balance	% Used
<b>REVENUES</b>									
Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.00%
Interest	\$2.43	\$0.00	\$0.00	\$0.81	\$0.81	\$3.24	\$20.00	\$16.76	16.20%
<b>TOTALS</b>	<b>\$2.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.81</b>	<b>\$0.81</b>	<b>\$3.24</b>	<b>\$10,020.00</b>	<b>\$10,016.76</b>	<b>0.03%</b>
<b>EXPENDITURES</b>									
Service charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Scholarships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%
<b>TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>0.00%</b>

CUBA SWCD GRANT FUND - 4TH QUARTER REPORT - FY 12-13

	Last Qtr. Tot.	April	May	June	Qtr. Total	Y-T-D	2013 BUDGET	Balance	% Used
<b>REVENUES</b>									
Weed Program	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
Salt Cedar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	0.00%
Forest Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Water Quality & Cons.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Grant Admin. Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.00%
<b>TOTALS</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$81,500.00</b>	<b>\$76,500.00</b>	<b>6.13%</b>
<b>FUND TRANSFERS</b>									
General Fund - Labor/Admin.	(\$24,859.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$24,859.00)	(\$24,859.00)	\$0.00	100.00%
Forestry Camp Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
<b>TOTAL TRANS.</b>	<b>(\$24,859.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$24,859.00)</b>	<b>(\$24,859.00)</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>TOTAL REV. &amp; TRANS.</b>	<b>(\$19,859.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$19,859.00)</b>	<b>\$56,641.00</b>	<b>\$76,500.00</b>	<b>-35.06%</b>
<b>EXPENDITURES</b>									
<b>Special Projects</b>									
Weed Program	\$619.98	\$26.47	\$0.00	\$0.00	\$26.47	\$646.45	\$5,000.00	\$4,353.55	12.93%
Salt Cedar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	0.00%
Forest Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Water Quality & Cons.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Outdoor Classroom	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>\$619.98</b>	<b>\$26.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26.47</b>	<b>\$646.45</b>	<b>\$80,000.00</b>	<b>\$79,353.55</b>	<b>0.81%</b>

**STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT**

**Schedule of Findings and Responses  
Year Ended June 30, 2013**

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	<u>Type of Finding *</u>	<u>Prior Year Finding Number</u>	<u>Current Year Finding Number</u>
<b>Current Year Findings:</b>			
Capital Assets	C	2010-3	2010-3
IPA Recommendation Form and Agreed-Upon Procedures Contract Submitted Late	D	N/A	2013-1
<b>Follow-up on Prior Year Findings:</b>			
Late Report	D	2010-1	Resolved
Capital Assets	C	2010-3	2010-3

**\* Legend for Findings:**

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

**STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT**

**Schedule of Findings and Responses  
Year Ended June 30, 2013**

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**2010-3**

**Capital Assets**

**Criteria**

Section 12-6-10 (A) NMSA, 1978 states, in part, that the governing authority shall, at the end of each fiscal year, conduct a physical inventory of moveable chattels and equipment costing more than five thousand dollars (\$5,000). The inventory shall list the chattels and equipment and the date and cost of acquisition. No agency shall be required to list any item costing five thousand dollars (\$5,000) or less. Upon completion, the inventory shall be certified by the governing authority as to correctness.

**Condition**

The Cuba Soil and Water Conservation District (CSWCD) capital asset listing consists of a truck and the new headquarters building. However, the balance sheet asset values are incorrect. The CSWCD recorded all payments made on the truck loan as the book value, not the actual cost, \$22,588. The loan was paid-off during FY 2012 and the asset reflects the total amount of payments made (\$24,360). The difference, \$1,772, is interest on the loan which should not be included in book value. Also, similar to prior years, current-year loan payments (12) made on the building loan and various ongoing construction costs are included in the Building book value. The final asset value for the building should include only construction costs and capitalized interest paid on the loan during construction. The building was occupied and placed in-service on October 25, 2012 although final payments are being withheld from the contractor and architect pending correction of items that do not meet architect specifications.

**Cause**

The CSWCD did not adjust their records to comply with the valuation requirements of Section 12-6-10 NMSA 1978.

**Effect**

The CSWCD has not complied with Section 12-6-10 NMSA 1978 and prior-year recommendations.

**Recommendation**

We again recommend that the CSWCD capital asset listing comply with Section 12-6-10 NMSA 1978. We further recommend that the CSWCD balance sheet amounts be adjusted to reflect actual total acquisition costs.

**Entity Response**

“The District Clerk has recently learned how to correct the asset value for the truck in Quick Books. She will continue to seek training and assistance in the correct method of recording the capital assets value for the building and correcting the balance sheet.”

**STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT**

**Schedule of Findings and Responses  
Year Ended June 30, 2013**

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**2013-1**

**IPA Recommendation Form and Agreed-Upon Procedures Contract Submitted Late**

**Criteria**

Audit Rule 2013, Section 2.2.2.16 D. (6) states, in part, that a local public body that **does qualify** for the tiered system should complete the evaluations for each IPA that responds, make the IPA selection and then submit the completed IPA Recommendation Form for Tiered System Local Public Bodies and the completed and signed agreed upon procedures contract to the State Auditor on or before **July 1**.

**Condition**

The Cuba Soil and Water Conservation District (CSWCD) submitted the IPA Recommendation Form and signed agreed-upon procedures contract on October 2, 2013.

**Cause**

Due to Supervisors' scheduling conflicts, the Cuba SWCD did not hold a meeting in June and did not finalize the IPA Recommendation Form or sign the agreed-upon procedures contract prior to the deadline.

**Effect**

The CSWCD has not complied with Audit Rule 2013, Section 2.2.2.16 D. (6).

**Recommendation**

We recommend that the CSWCD complete and submit any future IPA Recommendation Form and signed agreed-upon procedures contract no later than July 1 of each year.

**Entity Response**

"The Cuba SWCD will start the process earlier in the year to insure that any future IPA Recommendation Forms and agreed-upon procedures contracts are submitted no later than the July 1 deadline."



**STATE OF NEW MEXICO  
CUBA SOIL AND WATER CONSERVATION DISTRICT**

**Exit Conference  
Year Ended June 30, 2013**

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**EXIT CONFERENCE**

The report contents were discussed at an exit conference held on December 2, 2013 with the following in attendance:

Cuba Soil and Water Conservation District

James Montoya, Board Chairman  
Peggy Ohler, District Clerk

Accounting Firm

James R. (Jim) Macias, CPA