

STATE OF NEW MEXICO
CUBA SOIL AND WATER CONSERVATION DISTRICT
INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED UPON PROCEDURES REPORT
YEAR ENDED JUNE 30, 2016

JOSEPH M. SALAZAR CPA
P.O. BOX 1744
ESPANOLA, NEW MEXICO 87532
PHONE/FAX 505-747-2775

STATE OF NEW MEXICO
CUBA SOIL AND WATER CONSERVATION DISTRICT

TABLE OF CONTENTS

June 30, 2016

Title page	i
Table of Contents	ii
Official Roster	iii
Independent Accountants Report on Applying Agreed Upon Procedures	1-6
Schedule of Revenues and Expenditures-Budget and Actual (Cash Basis)	7-11
Financial Reports submitted to DFA at Year End	12-18
Status of prior year findings	19
Exit Conference	20

STATE OF NEW MEXICO
CUBA SOIL AND WATER CONSERVATION DISTRICT

Official Roster

June 30, 2016

Name

Title

Board of Directors

James Montoya	Chairman
Timothy Johnson	Vice Chairman
L.D. Schmitz	Secretary/Treasurer
Ricardo Duran	Member
Frank Chacon	Member
Melvin Maestas	Member
Julian Sanchez	Member

Staff

Brian Velarde	District Manager/Program Coordinator
---------------	---

JOSEPH M. SALAZAR
CERTIFIED PUBLIC ACCOUNTANT
P.O. BOX 1744
Española, New Mexico 87532
Phone/Fax 505-747-2775

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES**

James Montoya, Chairman
Cuba Soil and Water Conservation District
and
Honorable Tim Keller
New Mexico State Auditor

We have performed the procedures enumerated below for the Cuba Soil and Water Conservation District (District) for the year ended June 30, 2016. The District was determined to be a Tier 4 entity under the Audit Act Section 12-6-3 (B) NMSA 1978 and Section 2.2.2.16 NMAC. The procedures were agreed to by the District through the Office of the New Mexico State Auditor. The Cuba Soil and Water Conservation District management is responsible for the organization's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the America 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 representations regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

Procedures

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

Finding

We verified the District's revenue calculation and tier determination. No exceptions noted.

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 reporting submitted to DFA-Local Government Division.
- c) Determine whether the local public body's financial institution have provided it with 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 District had a general checking account, a saving account (scholarship fund) and a certificate of deposit. Bank statements and bank reconciliations were available for all three accounts for the entire year. Determined that bank reconciliations are being performed in a timely manner.
- b) We performed a random test of bank reconciliations for accuracy for the months of June 2016 and December 2015 and trace the cash balances to the financial records and financial reports submitted to DFA-Local Government Division. No exceptions noted.
- c) The bank accounts had FDIC coverage of \$250,000. The bank accounts never exceeded the uninsured limits and, therefore, pledged collateral was not required on the bank account 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.

Findings

The District performed a yearly inventory as required by state statute. No exceptions noted.

4. Revenues

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 statements.
- c) Proper recording of classification, amounts, 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) Amounts recorded on the district's financial records agreed to the supporting documentation (deposit slips and bank statements). No exceptions noted.
- c) Amounts were properly recorded on a cash basis as to classification, amount and period on the District's general ledger. We traced all deposits for property taxes from county treasurer's notification of taxes distributed from the two counties and the allotment from New Mexico State University which is approximately 98% of the total revenues to the District's financial records and bank statements. No exceptions noted.

5. 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 canceled 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 order, contracts and agreements were processed in accordance with the New Mexico Procurement Code Section 13-1-28 through 13-1-199 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) Our test of 35 transactions for approximately 48% of the total expenditure amount for the fiscal year revealed that amounts recorded as disbursed agreed to the supporting documentation. The documentation agrees as to amount, payee, date and description agree to the vendor's invoice.
- b) District disbursements were authorized disbursements for the operations of the District and approved in compliance with budget, legal requirements and established policies and procedures.
- c) District maintained documentation for all its purchases to demonstrate compliance with the bid process (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 purchase regulations.

6. Journal Entries

Procedures

If non-routine journal entries, such as adjustment or reclassification, are posted to the general ledger, test significant items for the following attribute:

- 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 District maintained its financial records (QuickBooks) on a cash basis. The District did not post any journal entries to adjust or reclassify any of its receipt or disbursements.

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 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, actual or modified accrual basis) for each individual fund.

Findings

- a) The District prepared and submitted an approved budget by the District for approval to DFA-LGD for the year ended June 30, 2016. There were no subsequent budget adjustments.
- b) Determined that total actual expenditures did not exceed the final budget at the legal level of budgetary control for all four funds of the District. No exceptions noted.
- c) A schedule of revenues and expenditures was prepared from the District's records on a cash budgetary basis. This schedule is included herein as Exhibit A. The District submitted quarterly report to DFA-LGD for the fiscal year.

Other

Procedures

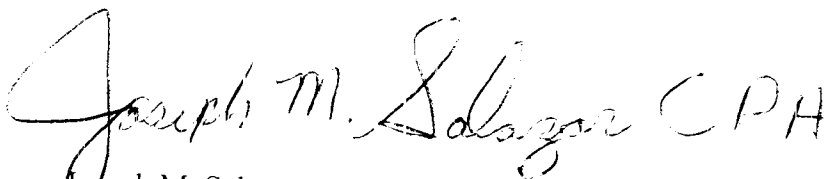
If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, such instances must be disclosed in the report as required by Section 12-6-6 NMSA 1978. The finding must include the required contents per Section 2.2.2.1-(1) (3) (C) NMAC.

Findings

No exceptions or information were noted as a result of applying the procedures described above (regardless of materiality) indicating fraud or illegal acts.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



Joseph M. Salazar, CPA
September 8, 2016

STATE OF NEW MEXICO
CUBA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE REVENUE AND EXPENDITURES- BUDGET AND ACTUAL (CASH BASIS)
FOR YEAR ENDED June 30, 2016

Exhibit A

	Budget Amounts		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
General Fund				
REVENUES				
Sandoval County Mill Levy	\$ 135,000	\$ 135,000	\$ 120,197	(14,803)
Rio Arriba County Mill Levy	70,000	70,000	72,353	2,353
Interest	50	50	25	(25)
County	2,000	2,000	-	(2,000)
Other	2,500	2,500	5,264	2,764
NRCS rent and utilities	18,000	18,000	-	(18,000)
NMDA	13,000	13,000	14,025	1,025
NMFA building loan proceeds	80,000	80,000	-	(80,000)
Transfers in from Grant fund	10,250	10,250	-	(10,250)
Total revenues and transfers in	330,800	330,800	211,864	(118,936)
Cash balance budgeted	81,514	81,514	-	
Total revenues and cash balance budgeted	<u>\$412,314</u>	<u>\$412,314</u>	<u>\$ 211,864</u>	<u>\$ 200,450</u>
EXPENDITURES				
Debt Service- Building #2	11,856	11,856	11,827	29
Debt Service- Building	65,420	65,420	65,420	-
Totals	<u>77,276</u>	<u>77,276</u>	<u>77,247</u>	<u>29</u>
General Fund				
Personnel services salaries including benefits	\$ 117,903	\$ 117,903	\$ 75,054	\$ 42,849
Bonding	300	300	466	(166)
GRT tax	125	125	642	(517)
Mileage and per diem	8,000	8,000	946	7,054
Contractual services expense	20,000	20,000	9,549	10,451
Dues and board fees	2,510	2,510	1,289	1,221
Education and training	1,000	1,000	2,934	(1,934)
Total	<u>149,838</u>	<u>149,838</u>	<u>90,880</u>	<u>58,958</u>
Operational				
Building expenses	8,000	8,000	327	7,673
Office supplies	3,000	3,000	1,521	1,479
Vehicle expense	4,000	4,000	887	3,113
Adverstising,public relations and legal notices	200	200	-	200
Postage expense	700	700	665	35
Utilities	11,000	11,000	9,802	1,198
Equipment,maintenance and repairs	1,000	1,000	352	648
Total	<u>27,900</u>	<u>27,900</u>	<u>13,554</u>	<u>14,346</u>

STATE OF NEW MEXICO Exhibit A
CUBA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE REVENUE AND EXPENDITURES- BUDGET AND ACTUAL (CASH BASIS)
FOR YEAR ENDED June 30, 2016

General Fund

	Budget Amounts		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
Conservation Education				
Outdoor classroom	3,000	3,000	-	3,000
Soil Stewardship	350	350	-	350
District Publications	250	250	-	250
School Activities	500	500	100	400
Community Awareness	2,400	2,400	105	2,295
Awards/presentations	600	600	-	600
Totals	<u>7,100</u>	<u>7,100</u>	<u>205</u>	<u>6,895</u>
Conservation Projects				
Forest Health	5,000	5,000	-	5,000
Range improvements	16,500	16,500	8,000	8,500
Community ditches	16,500	16,500	-	16,500
Cropland improvements	16,500	16,500	-	16,500
Rodent/insect control	7,000	7,000	6,600	400
Erosion control	5,500	5,500	4,074	1,426
Weed control	3,500	3,500	400	3,100
Totals	<u>70,500</u>	<u>70,500</u>	<u>19,074</u>	<u>51,426</u>
Headquarters Building Project	80,000	80,000	3,470	76,530
Total expenditures and transfers out	<u>\$ 412,314</u>	<u>\$ 412,314</u>	<u>204,430</u>	<u>207,884</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out			<u>\$ 7,434</u>	<u>\$ (7,434)</u>

STATE OF NEW MEXICO Exhibit A
 CUBA SOIL AND WATER CONSERVATION DISTRICT
 SCHEDULE REVENUE AND EXPENDITURES- BUDGET AND ACTUAL (CASH BASIS)
 FOR YEAR ENDED June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
Forestry Camp Fund				
REVENUES				
Registration	\$ 2,500	\$ 2,500	-	\$2,500
Donations/tuition	3,500	3,500	-	(3,500)
Sales	150	150	-	(150)
Total revenues	6,150	6,150	-	(6,150)
Cash balance budgeted	5,810	5,810	-	(5,810)
Total revenues and cash balance budgeted	<u>\$ 11,960</u>	<u>\$ 11,960</u>	<u>\$ -</u>	<u>\$ (11,960)</u>
EXPENDITURES				
Printing /promotions	\$ 700	\$ 700	-	\$ 700
Supplies	1,100	1,100	-	1,100
Camp fees	7,000	7,000	-	7,000
Personnel/program	1,200	1,200	-	1,200
Transportation	900	900	-	900
Insurance	550	550	-	550
Food	500	500	-	500
Taxes	10	10	-	10
Total expenditures	<u>11,960</u>	<u>11,960</u>	<u>-</u>	<u>11,960</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO Exhibit A
 CUBA SOIL AND WATER CONSERVATION DISTRICT
 SCHEDULE REVENUE AND EXPENDITURES- BUDGET AND ACTUAL (CASH BASIS)
 FOR YEAR ENDED June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
Scholarship Fund				
REVENUES				
Sales	\$ 10,000	\$ 10,000	\$ -	(10,000)
Interest	20	20	-	(20)
Total revenues	<u>\$ 10,020</u>	<u>\$ 10,020</u>	<u>-</u>	<u>\$ (10,020)</u>
EXPENDITURES				
Scholarships	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Excess revenues over expenditures	<u>\$7,020</u>	<u>\$7,020</u>	<u>\$ -</u>	<u>(\$7,020)</u>

STATE OF NEW MEXICO Exhibit A
 CUBA SOIL AND WATER CONSERVATION DISTRICT
 SCHEDULE REVENUE AND EXPENDITURES- BUDGET AND ACTUAL (CASH BASIS)
 FOR YEAR ENDED June 30, 2016

Grant Fund	Budget Amounts		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES				
Forest health	\$ 90,000	\$ 90,000	\$ -	(\$90,000)
Water quality and conservatuon	4,750	4,750	-	(4,750)
Grant admin fee	10,250	10,250	-	(10,250)
Total revenues	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ -</u>	<u>(105,000)</u>
EXPENDITURES				
Weed program	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Forest health	90,000	90,000	-	90,000
Water quality	4,750	4,750	-	4,750
Total expenditures	<u>96,250</u>	<u>96,250</u>	<u>-</u>	<u>96,250</u>
Excess revenues over expenditures	<u>\$ 8,750</u>	<u>\$ 8,750</u>	<u>\$ -</u>	<u>\$ (8,750)</u>

CUBA SWCD CASH RECONCILIATION REPORT
 4TH QUARTER REPORT - FY 15-16

	CHECKING	SCHLRSHIP	CD'S	TOTAL
CASH BAL. JULY 1, 2015	\$176,963.81	\$47.48	\$5,000.00	\$182,011.29
GENERAL FUND REVENUES	\$211,864.05	\$0.00	\$0.00	\$211,864.05
FORESTRY CAMP FUND REVENUES	\$0.00	\$0.00	\$0.00	\$0.00
SCHOLARSHIP FUND REVENUES	\$0.00	\$0.01	\$0.00	\$0.01
GRANT FUND REVENUES	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS - CHECKING/CD'S	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$388,827.86	\$47.49	\$5,000.00	\$393,875.35
GENERAL FUND EXPENDITURES	\$204,429.62	\$0.00	\$0.00	\$204,429.62
FORESTRY CAMP FUND EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
SCHOLARSHIP FUND EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
GRANT FUND EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$204,429.62	\$0.00	\$0.00	\$204,429.62
CASH BALANCE JUNE 30, 2016	\$184,398.24	\$47.49	\$5,000.00	\$189,445.73

CUBA SWCD FUND BALANCES
4TH QUARTER - FY 15-16

	GENERAL	FORESTRY CAMP	SCHOLARSHIP	GRANT	TOTAL
FUND BALANCE 07-01-15	\$170,522.52	\$7,275.54	\$47.48	\$4,165.75	\$182,011.29
TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REVENUES	\$211,864.05	\$0.00	\$0.01	\$0.00	\$211,864.06
EXPENDITURES	\$204,429.62	\$0.00	\$0.00	\$0.00	\$204,429.62
FUND BALANCE 06-30-16	\$586,816.19	\$7,275.54	\$47.49	\$4,165.75	\$598,304.97

REVENUES	Qtr. Total	April	May	June	Qtr. Total	Y-T-D	2016 BUDGET	Balance	% Used
Sandoval County Mill Levy	\$104,425.33	\$0.00	\$2,623.19	\$13,149.05	\$15,772.24	\$120,197.57	\$135,000.00	\$14,802.43	89.04%
Rio Arriba County Mill Levy	\$56,944.80	\$768.21	\$2,448.41	\$12,191.28	\$15,407.90	\$72,352.70	\$70,000.00	(\$2,352.70)	103.38%
Interest	\$20.36	\$1.44	\$1.42	\$1.38	\$4.24	\$24.60	\$50.00	\$25.40	49.20%
County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.00%
Other	\$5,139.31	\$0.00	\$50.00	\$75.00	\$125.00	\$5,284.31	\$2,500.00	(\$2,784.31)	210.57%
NRCS Rent & Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	0.00%
NMACD Capacity Building	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
NMDA	\$14,024.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTALS	\$180,554.67	\$769.65	\$5,123.02	\$25,416.71	\$31,309.38	\$211,864.05	\$240,550.00	(\$1,024.87)	107.88%
NMFA Building Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$0.00	0.00%
TOTAL REVENUE	\$180,554.67	\$769.65	\$5,123.02	\$25,416.71	\$31,309.38	\$211,864.05	\$320,550.00	\$28,685.95	66.09%
FUND TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,250.00	\$0.00	0.00%
Grant Fund - Personnel/Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$330,800.00	\$38,935.95	64.05%
TOTAL REV. & TRANSFERS	\$180,554.67	\$769.65	\$5,123.02	\$25,416.71	\$31,309.38	\$211,864.05	\$330,800.00	\$38,935.95	64.05%
EXPENDITURES									
Debt Service - Building #2	\$8,872.02	\$985.74	\$984.80	\$984.81	\$2,955.35	\$11,827.37	\$11,856.00	\$28.62	99.76%
Debt Service - Building	\$49,055.03	\$5,451.63	\$5,451.72	\$5,451.72	\$16,355.07	\$65,420.10	\$65,420.00	(\$0.10)	100.00%
Personnel Services	\$57,937.05	\$6,437.37	\$6,436.52	\$6,436.53	\$19,310.42	\$77,247.47	\$77,276.00	\$28.53	99.95%
Salaries (f-t)	\$39,418.39	\$3,082.71	\$2,051.14	\$2,051.14	\$7,184.99	\$46,603.38	\$90,454.00	\$43,850.62	51.52%
Salaries (p-t)	\$8,155.29	\$0.00	\$514.38	\$0.00	\$514.38	\$8,669.67	\$7,980.00	(\$689.67)	108.64%
Medicare	\$307.03	\$0.00	\$0.00	\$0.00	\$0.00	\$307.03	\$1,428.00	\$1,120.97	21.50%
P.E.R.A.	\$4,474.14	\$435.78	\$653.57	\$0.00	\$1,089.45	\$5,563.59	\$4,585.00	(\$978.59)	121.34%
Workmen's Comp.	\$109.00	\$43.00	\$0.00	\$0.00	\$43.00	\$152.00	\$3,000.00	\$2,848.00	5.07%
Unemp. Ins.	\$155.61	\$32.50	\$0.00	\$0.00	\$32.50	\$188.21	\$414.00	\$225.79	45.46%
Health Ins.	\$6,438.28	\$531.60	\$531.60	\$531.60	\$1,594.80	\$8,033.03	\$9,000.00	(\$933.08)	100.44%
FICA	\$4,368.92	\$1,167.62	\$0.00	\$0.00	\$1,167.62	\$5,536.54	\$2,047.00	(\$3,494.54)	271.13%
TOTALS	\$63,426.66	\$5,293.31	\$3,750.79	\$2,532.74	\$11,626.84	\$75,053.50	\$117,903.00	\$42,849.50	63.65%
Administrative									
Mig./Per Diem	\$946.40	\$0.00	\$0.00	\$0.00	\$0.00	\$946.40	\$8,000.00	\$7,053.60	11.83%
Bonding	\$233.00	\$0.00	\$0.00	\$233.00	\$233.00	\$466.00	\$300.00	(\$166.00)	155.33%
Election	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Professional Services	\$9,149.65	\$0.00	\$0.00	\$399.00	\$399.00	\$9,548.65	\$20,000.00	\$10,451.35	47.74%
Dues/Board Fees	\$1,288.48	\$0.00	\$0.00	\$0.00	\$0.00	\$1,288.48	\$2,510.00	\$1,221.52	51.33%
Education & Training	\$2,934.43	\$0.00	\$0.00	\$0.00	\$0.00	\$2,934.43	\$1,000.00	(\$1,934.43)	293.44%
Gross Rcts. Tax	\$642.45	\$0.00	\$0.00	\$0.00	\$0.00	\$642.45	\$125.00	(\$517.45)	513.95%
TOTALS	\$15,194.41	\$0.00	\$0.00	\$632.00	\$632.00	\$15,826.41	\$31,935.00	\$16,108.59	49.56%

	Qtr. Total	April	May	June	Qtr. Total	Y-T-D	2016 BUDGET	Balance	% Used
Operational									
Office Supplies	\$1,368.89	\$0.00	\$0.00	\$152.47	\$152.47	\$1,521.36	\$3,000.00	\$1,478.64	50.71%
Adv./Legal Notices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	0.00%
Rental Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Equip. Maint. & Rep.	\$351.91	\$0.00	\$0.00	\$0.00	\$0.00	\$351.91	\$1,000.00	\$0.00	#DIV/0!
Postage	\$573.42	\$85.13	\$6.26	\$0.00	\$91.39	\$664.81	\$700.00	\$648.09	35.19%
Utilities	\$7,476.18	\$489.66	\$748.70	\$1,087.63	\$2,325.99	\$9,802.17	\$11,000.00	\$35.19	94.97%
Building Operation & Maintenance	\$326.47	\$0.00	\$0.00	\$0.00	\$0.00	\$326.47	\$8,000.00	\$1,197.83	89.11%
Vehicle Operation & Maintenance	\$858.23	\$0.00	\$10.76	\$17.47	\$29.23	\$886.46	\$4,000.00	\$7,573.53	4.06%
TOTALS	\$10,955.10	\$574.79	\$765.72	\$1,257.57	\$2,598.08	\$13,553.18	\$28,900.00	\$12,233.28	46.90%
Conservation Education									
Outdoor Classroom	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%
Soil Stewardship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00	0.00%
District Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	0.00%
School Activities	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$500.00	\$400.00	20.00%
Community Awareness	\$0.00	\$0.00	\$0.00	\$105.00	\$105.00	\$105.00	\$2,400.00	\$2,295.00	4.38%
Awards/Presentations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	0.00%
TOTALS	\$100.00	\$0.00	\$0.00	\$105.00	\$105.00	\$205.00	\$7,100.00	\$6,895.00	2.89%
Conservation Projects									
Forest Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00%
Range Improvements	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$16,500.00	\$8,500.00	48.48%
Community Ditches	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,500.00	\$16,500.00	0.00%
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	\$6,249.98	\$350.00	\$0.00	\$0.00	\$350.00	\$6,599.98	\$7,000.00	\$400.02	94.29%
Erosion Control	\$0.00	\$0.00	\$0.00	\$4,074.06	\$4,074.06	\$4,074.06	\$5,500.00	\$1,425.94	74.07%
Weed Control	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$3,500.00	\$3,100.00	11.43%
TOTALS	\$14,649.98	\$350.00	\$0.00	\$4,074.06	\$4,424.06	\$19,074.04	\$70,500.00	\$51,425.96	27.06%
Headquarters Building Project									
	\$3,470.02	\$0.00	\$0.00	\$0.00	\$0.00	\$3,470.02	\$80,000.00	\$76,529.98	4.34%
TOTAL EXPEND.	\$165,733.22	\$12,655.47	\$10,953.03	\$15,087.90	\$38,696.40	\$204,429.62	\$413,614.00	\$206,070.84	49.43%
FUND TRANSFERS									
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!
TOTAL TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL EXP./TRANS.	\$165,733.22	\$12,655.47	\$10,953.03	\$15,087.90	\$38,696.40	\$204,429.62	\$413,614.00	\$206,070.84	49.43%

CUBA SWCD FORESTRY CAMP FUND - 4TH QUARTER REPORT - FY 15-16

REVENUES	Last Qtr. Tot.	April	May	June	Qtr. Total	Y-T-D	2016 BUDGET	Balance	% Used
Registrations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.00%
Donations/Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	0.00%
Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	0.00%
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,150.00	\$6,150.00	0.00%
FUND TRANSFERS									
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL REV. & TRANS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,150.00	\$6,150.00	0.00%
EXPENDITURES									
Printing/Promotion	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	0.00%
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	\$7,000.00	\$7,000.00	0.00%
Personnel/Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	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	\$550.00	\$550.00	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%
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,960.00	\$11,960.00	0.00%

CUBA SWCD SCHOLARSHIP FUND - 4TH QUARTER REPORT - FY 15-16

	Last Qtr. Tot.	April	May	June	Qtr. Total	Y-T-D	2016 Budget	Balance	% Used
REVENUES									
Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.00%
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00	\$20.00	0.00%
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,020.00	\$10,020.00	0.00%
EXPENDITURES									
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%
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%

REVENUES	Last Qtr. Tot.	April	May	June	Qtr. Total	Y-T-D	2016 BUDGET	Balance	% Used
Weed Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.00%
Salt Cedar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Forest Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	0.00%
Water Quality & Cons.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,750.00	\$4,750.00	0.00%
Grant Admin. Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,250.00	\$10,250.00	0.00%
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,500.00	\$106,500.00	0.00%
EXPENDITURES									
Special Projects									
Weed Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00%
Salt Cedar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
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	\$10,000.00	\$10,000.00	0.00%
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	0.00%
FUND TRANSFERS									
General Fund - Labor/Admin.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.00%
TOTAL EXP. /TRANS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,500.00	\$16,500.00	0.00%

100

STATE OF NEW MEXICO
CUBA SOIL AND WATER CONSERVATION DISTRICT
Status of Prior Year Findings
YEAR ENDED JUNE 30, 2016

2010-003 Capital Assets

Resolved

STATE OF NEW MEXICO
CUBA SOIL AND WATER CONSERVATION DISTRICT

Exit Conference

YEAR ENDED JUNE 30, 2016

Exit Conference

The report contents were discussed at an exit conference held September 8, 2016 with the following in attendance:

Cuba Soil and Water Conservation District

James Montoya, Chairman

Brian Velarde, District Manager/Program Coordinator

Accounting Firm

Joseph M. Salazar, CPA