

STATE OF NEW MEXICO

UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT

Independent Accountants' Report on Applying Agreed-Upon Procedures

Year Ended June 30, 2011

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STATE OF NEW MEXICO UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT

Official Roster at June 30, 2011

Name	_	Title
	Board of Supervisors	
J. Agapito Candelaria Horace Leyba Lorrie A. V. Leyba Michael Gomez Eloy Olivas		Chairman Vice-Chairman Secretary/Treasurer Supervisor Supervisor
	<u>Staff</u>	
Jo Ann N. Valdez		District Manager



Certified Public Accountants Member AICPA, NMSCPA

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To: J. Agapito Candelaria, Chairman
Upper Chama Soil and Water Conservation District
and
Honorable Hector H. Balderas
New Mexico State Auditor

We have performed the procedures enumerated below for the Upper Chama Soil and Water Conservation District (UCSWCD), for the year ended June 30, 2011, solely to assist the UCSWCD 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 UCSWCD through the Office of the New Mexico State Auditor. The Upper Chama 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.

website: www.mgandc.com · e-mail: cpas@mgandc.com

Findings

- a) The UCSWCD has two bank accounts (one operating account and one reserve account) and utilizes Quicken to record transactions. All bank reconciliations are performed within days of receiving the bank statements and all were complete and on-hand.
- b) Random tests of bank reconciliations revealed no exceptions. The reconciliations were accurate and agreed with supporting documentation. We traced the June 30, 2011 cash balances to the required quarterly financial report submitted to DFA-LGD (Exhibit B), without exception.
- c) Bank account balances never exceeded uninsured limits and therefore, pledged collateral was not required on either bank account.

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 UCSWCD performed a yearly inventory as required by Section 12-6-10 NMSA 1978 and maintains a capital asset listing.

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) Analytical review and test of actual revenue compared to budgeted revenue for the year for each type of revenue revealed no exceptions.
- b) Amounts recorded in Quicken agreed with supporting documentation and the bank statements.
- d) 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) 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 UCSWCD utilizes Quicken to record cash transactions only and does not prepare journal entries.

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 UCSWCD and the DFA-LGD. There was one subsequent budget adjustment for the Wild land/Urban Interface and Hazardous Fuels Reduction Grant.
- b) Total actual expenditures did not exceed the final budget at the total fund level, the legal level of budgetary control.
- c) A schedule of revenues and expenditures budget and actual (Exhibit A) was prepared on the cash budgetary basis used by the UCSWCD. The UCSWCD submitted a Budget Report for FY 2010-2011 to DFA-LGD which is included herein (Exhibit C). We noted that although total reported expenditures were correct, Grant Administrative Expenses were understated by \$2,325. Grant payroll (\$2,151), travel and per diem (\$95) and office supplies (\$79) were incorrectly reported in the general fund expenditures. Exhibit A reflects the correct amounts.

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

Nothing came to our attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies.

* * * * *

We were not engaged to, and did not conduct an audit of the 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 the accompanying 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 Upper Chama 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.

Maus, Butting & Co., CPAs, P. C.

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

Espanola, New Mexico September 15, 2011

STATE OF NEW MEXICO UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT Schedule of Revenues and Expenditures-Budget and Actual (Cash Basis) Year Ended June 30, 2011

		Budgeted Original	l Amou	unts Final		Actuals	Fa	'ariance avorable favorable)
Revenues:		origina.		ı mai		totaalo		iavolabio)
Mill Levy	\$	70,000	\$	89,000	\$	97,787	\$	8,787
Point System	·	7,000	•	8,000	·	9,436	·	1,436
Miscellaneous (reimbursements)		100		100		2,093		1,993
Interest		150		160		195		35
Wild land/Urban Interface and								
Hazardous Fuels Reduction Grant		-		274,050		31,611		(242,439)
Total revenues		77,250		371,310		141,122		(230,188)
Cash balance budgeted		110,000		136,684		136,684		-
Total revenues and cash								
balance budgeted	\$	187,250	\$	507,994		277,806		(230,188)
Expenditures:								
Audit Expenses	\$	5,000	\$	4,000		3,456		544
Bank Charge		100		100		45		55
Bond (insurance)		300		300		126		174
Bldg. ExpCleaning/Maintenance		-		12,000		4,202		7,798
Capital Outlay		20,000		-		-		-
Contract Labor-Equipment		-		3,000		-		3,000
Cost Share Funding		-		6,000		-		6,000
Weed Cost Share Project		10,000		10,000		10,000		-
District Conservation Project		8,000		8,000		6,000		2,000
Dues and Subscriptions		1,500		2,000		225		1,775
Educational Items		1,000		-		-		-
Election		500		-		-		-
Equipment-Machinery		5,000		8,000		-		8,000
Equipment Maintenance		2,500		4,000		-		4,000
Furniture/fixtures		20,000		20,000		10,604		9,396
Legal Advertisements		-		1,200		302		898
Loan Principal/Interest Payments		15,500		15,200		15,017		183
Mileage		3,500		3,000		1,303		1,697
Office Supplies		3,000		3,000		2,736		264
Salaries and Benefits/5% COLA		27,000		30,000		21,301		8,699
Postage and Delivery		2,000		3,000		964		2,036
Professional Fees-Legal		10,000		10,000		-		10,000
Professional Fees-P/R Prep and Taxes		-		1,500		1,277		223
Building/Property/Liability Insurance		6,000		2,000		1,881		119
Publications		2,500		-		-		-
Taxes		7,000		6,500		4,590		1,910
Telephone		-		3,000		1,543		1,457
Travel and Per Diem		10,000		10,000		8,645		1,355
Utilities		13,500		14,000		2,929		11,071
Workshops/Meetings		2,000		4,000		3,234		766
Grant Archaelarical Carriage		-		13,050		6,447		6,603
Grant Archeological Services		-		11,000		10,629		371
Grant Thinning Services				250,000		-		250,000
Total expenditures	\$	175,900	\$	457,850		117,456		340,394
Excess revenues over expenditures					\$	160,350	\$	110,206

1

	Community Bank	h				
			Transfers	Transfers Disbursed to Cash Balance	Cash Balance	
Fund:	Cash Balance:	Receipts to Date: Date: Date:	to Date:		Quarter Ending:	9/30/2010
Checking Account NO:						
8230111	\$ 75,490.23 \$	\$ 47.58		- \$	\$ 75,537.81	

FY 2010-2011

			Transfers	Disbursed to Cash Balance	Cash Balance	
Fund:	Cash Balance:	Receipts to Date: to Date	to Date	Date:	Quarter Ending:	12/31/2010
Checking Account NO:						
8230111	\$ 75,537.81	\$ 47.62		÷ \$	\$ 75,585.43	

Fund:	Cash Balance:	Transfers Disbur Receipts to Date: Date:	Transfers to Date:	Disbursed to Cash Balance Date: Quarter Endir	Cash Balance Quarter Ending:	3/31/2011
Checking Account NO:						
8230111	\$ 75,585.43 \$	\$ 146.66		- \$	\$ 75,732.09	

			Transfers	Transfers Disbursed to Cash Balance	Cash Balance	
Fund:	Cash Balance:	Receipts to Date: Date: Date:	to Date:		Quarter Ending:	6/30/2011
Checking Account NO:						
407040674	\$ 75,732.09	\$ 547.45		- \$	\$ 76,279.54	

		Quarterly Cash					
		Report					
		FY 2010-2011					
		Bank of America					
			Receipts to	Transfers to	Disbursed to	Cash Balance	
Fund:		Cash Balance:	Date:	Date:	Date:	Quarter Ending:	9/30/2010
Checking Account NO:							
407040674		\$ 61,193.31	\$ 12,991.91		\$ (36,012.30)	\$ 38,172.92	
						A CALL MAN ALL PLANTAGE MANAGEMENTS	
	ı		pts to	Transfers to	Disbursed to	Cash Balance	
Fund:		Cash Balance:	Date:	Date	Date:	Quarter Ending:	12/31/2010
Checking Account NO:							
407040674		\$ 38,172.92	\$ 51,890.75		(36,272.87)	\$ 53,790.80	
			Receipts to	Transfers to	Disbursed to	Cash Balance	
Fund:		Cash Balance:	Date:	Date:	Date:	Quarter Ending:	3/31/2011
Checking Account NO:							
407040674		\$ 53,790.80	\$ 33,599.50		\$ (22,257.11)	\$ 65,133.19	
-			pts to	Transfers to	Disbursed to	Cash Balance	
Fund:		Cash Balance:	Date:	Date:	Date:	Quarter Ending:	6/30/2011
Checking Account NO:							
407040674		\$ 65,133.19	41,850.19		\$ 22,913.36	\$ 84,070.02	

Upper Chama Soil and Water Conservation District 4th QUARTER BUDGET REPORT FY 2010-2011

INCOME	BUDGET	BUGET ADJUSTMENT	AMENDED BUDGET		ACTUAL 1st QTR	ACTUAL 2nd QTR	힏	ACTUAL 3rd QTR	ACTUAL 4th QTR	YEAR TO DATE	'n		
GENERAL FUND REVENUES (101)													
Carry Over	\$ 136,683.54		\$ 136,683.54	\$ \$	136,683.54	\$	<u> </u>			\$ 136,683.54	4		
Mill Levy	\$ 89,000.00		00.000,68 \$		3,887.72	\$ 37,134.88	\vdash	\$ 32,642.51	\$ 24,121.51	\$ 97,786.62	2		
Point System	\$ 8,000.00		\$ 8,000.00	\$	8,797.28	\$		- \$	\$ 638.50	\$ 9,435.78	90		
Miscellaneous	\$ 100.00		\$ 100.00	—	305.60	\$ 757.63	 	\$ 394.18	\$ 635.76	\$ 2,093.17	_	1	
Interest	\$ 160.00		\$ 160.00	\$ 00	48.89	\$ 48.79	-	\$ 48.20	\$ 49.03	\$ 194.91	1	i	
Total General Fund			l		ł			ļ.					
Revenues	\$ 233,943.54		\$ 233,943.54	7. 2.	149,723.03	\$ 37,941.30	\dashv	\$ 33,084.89	\$ 25,444.80	\$ 246,194.02	_		
GRANT REVENUES (218)													
ARRA Grant	\$ 63,000.00	\$ 211,050.00	\$ 274,050.00	\$ 00		\$ 13,997.07	+	\$ 661.27	\$ 16,952.84	\$ 31,611.18	000		
TOTA! REVENIJES.	75 206 966 \$	\$ 211.050.00	P5 205 405 \$	\$ 75	149 723 03	\$ 51 938 37		\$ 33 746 16	\$ 42 397 64	\$ 277.805.20			
			1	+					2000	<u> </u>			
GENERAL FUND													
EXPENDITURES (101)							,						
CATEGORY	BUDGET AMOUNT	BUDGET ADJUSTMENT	AMENDED BUDGET	▼	ACTUAL 1st QTR	ACTUAL 2nd QTR		ACTUAL 3rd QTR	ACTUAL 4th QTR	R YEAR TO DATE		BALANCE	
Annual Audit	\$ 4,000.00	- \$	\$ 4,000.00	\$ 00	(3,110.40)	\$ (345.50)		· \$	- \$	\$ (3,455.90)	\$ (0	544.10	
Bank Charge	\$ 100.00		\$ 100.00	\vdash	,	\$		\$ (6.00)	\$ (39.00)	(45.00)	\$ (0	55.00	
Building Expenses -													
Cleaning/ Maintenance	\$ 12,000.00	÷	\$ 12,000.00	<u>٠</u>	(127.97)	(2.979.97)		\$ (1.072.25)	\$ (21.85)	(4,202.04)	4)	96'262'2	
Contract Labor -		+		+			_					1 -	Exh Pag
Equipment	\$ 3,000.00	\$ -	\$ 3,000.00	<u>٠</u>	,	ç	,	,	÷	٠,	Ϋ́	3,000.00	
Cost-Share Funding	\$ 6,000.00	·	\$ 6,000.00		1	❖		, \$	٠	· •	٠	6,000.00	it C 1 of
District Conservation) 	3
Projects - (Acequia Emergency Funds)	\$ 8,000.00	٠ \$	\$ 8,000.00		ı	\$ (2,000.00)		· \$	\$ (4,000.00)	(6,000.00)	\$ (0)	2,000.00	
Dues - (NMACD- NACD-RC&D)	\$ 2,000.00	\$	\$ 2,000.00	\$	(100.00)	₩	(75.00)	\$ (50.00)	\$.	\$ (225.00)	\$ (0	1,775.00	

Upper Chama Soil and Water Conservation District 4th QUARTER BUDGET REPORT FY 2010-2011

Equipment Machinery	\$ 8,000.00	- \$ 00	·s	8,000.00	\$	3	· \$	-¢Դ	ı	₩.	1	-⟨-	,	\$	8,000.00
GENERAL FUND EXPENDITURES (101) CONTINUED	BUDGET AMOUNT	BUGET IT ADJUSTMENT		AMENDED BUDGET	ACTU/	ACTUAL 1st QTR	ACTUAL 2nd QTR	AC	ACTUAL 3rd QTR	ACTL	ACTUAL 4th QTR	YEAR TO DATE	DATE	BAL	BALANCE
CATEGORY															
Equipment - Maintenance	\$ 4,000.00	- \$ 00	\$	4,000.00	\$	-	- \$	\$	-	\$	-	\$	'	\$ 4	4,000.00
Furniture/Fixtures/ Equipment/Office	\$ 20,000.00	\$ 00	·v	20.000.00	Ş	(10.603.69)	Ş	٠		·vı	ı	\$ (10.60	(10.603.69)	S,	9.396.31
Insurance - Building/Property		+	. 45-	1,000.00		(881.00)		· \$	1		1				119.00
Insurance -General Liability	\$ 1,000.00	 	\$	1,000.00	\$	(1,000.00)	\$	40-	1	\$	ı	\$ (1,00	(1,000.00)	\$,
Insurance -Notary	300 00		v	300.00	I .	(126.00)		v	•	·	,		1		174.00
Legal Advertisements	, T	. • • •	· •	1,200.00		(20)	(302.40)	-	1	٠ ٧				, s	897.60
Legal Counsel	\$ 10	+	\$	10,000.00	\.\	,		-	'	s	_		_		10,000.00
Mileage	\$ 3,000.00	1	\$	3,000.00	❖	(285.50)	\$ (479.68)	₩	(537.60)	\$	<u> </u>	\$ (1,30	(1,302.78)	\$	1,697.22
NNMWBC-Weed															
Management Area - Cost Share	\$ 10,000.00	\$ 00	٠	10,000.00	↔	(5,000.00)	.	↔	(5,000.00)	÷	1	\$ (10,00	(10,000.00)		
Office Supplies	3,000.00	H	₩	3,000.00	\$	(824.46)	\$ (388.15)	-	(508.64)	\$ (1	(1,093.96)		(2,815.21)	\$	184.79
Personnel - Salaries & Benefits/5% COLA	30,000.00	- \$ 00	\$	30,000.00	۸	(5,027.40)	\$ (6,284.59)	\$	(5,469.93)	↔	(6,669.41)	\$ (23,45	(23,451.33)) \$	6,548.67
Professional Fees (Taxes/Payroll Preparation	\$ 1,500.00	90 \$	•	1,500.00	٠,	(695.57)	\$ (178.47)	₩.	(161.85)	ν.	(240.76)	\$ (1,27	(1,276.65)	φ.	Page 2 8:822
Postage	\$ 3,000.00		\$	3,000.00	\$	(229.40)	\$ (356.00)	-	(185.46)	\$	(193.00)		(98.896)	\$	2,036.14 ₽
Taxes	00.002,9 \$	\vdash	\$	6,500.00	\$	(1,089.17)	\$ (939.81)	φ.	(1,348.53)	\$	(1,212.83)	\$ (4,59	(4,590.34)	\$	ط 99.606,1
Telephone	\$ 3,000.00	- \$ 00	\$	3,000.00	Ş	(315.73)	\$ (503.93)	₩.	(286.03)	\$	(436.79)	\$ (1,54	(1,542.48)	\$	1,457.52
Training Workshops/ Education Expense	\$ 4,000.00	\$ 00	<u>~</u>	4,000.00	٠	(517.44)	\$ (2,499.08)	\$	(174.56)	٠	(43.25)	\$ (3,2	(3,234.33)		765.67

Upper Chama Soil and Water Conservation District 4th QUARTER BUDGET REPORT FY 2010-2011

											bit		
1,260.00	11,071.05	NCE		182.89		07 770 8	370.73	250,000.00	340,394.36	 Page	3 0	f 3	
\$ 1,2	\$ 11,(BALANCE		\$		×			\$ 340,				
		щ						0,					
(8,740.00)	(2,928.95)	YEAR TO DATE		(15,017.11)		(4 122 30)	(10,629.27)	'	(117,455.64)	4.			
\$	↔			φ.		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		\$	\$:
(2,945.00)	(515.91)	ACTUAL 4th QTR		(3,754.30)		(1.747.30)		\$	\$ (22,913.36)				
\$ (0)	\$ (0)			\$ (9:				U,					
(1,710.00)	(1,612.00)	ACTUAL 3rd QTR		(3,754.26)		(380 00)	-	ŧ	(22,257.11)	o'en ma' trade andre			
\$	\$	4	<u> </u>	\$		· ·		\$	\$	 	-		
(2,185.00)	(376.76)	ACTUAL 2nd QTR	,	(3,754.26)		(1 995 00)	(10,629.27)	,	(36,272.87)	÷ .			
\$	\$		<u> </u>	\$			- 5	❖	\$		i		
(1,900.00)	(424.28)	ACTUAL 1st QTR		(3,754.29)				ı	(36,012.30)				
- ∿	√۰	AC	<u> </u>	₩.				S	٠		ļļ		
10,000.00	14,000.00	AMENDED BUDGET		15,200.00		13 050 00	11,000.00	250,000.00	457,850.00				
•	₩			45		V	1	s	 ٧٠				
· .	· ·	BUGET ADJUSTMENT		· •		(00 050 67\$)	\$ 11,000.00	\$ 250,000.00	\$ 211,050.00				
						 	+	-		 	1	į	
10,000.00	14,000.00	BUDGET		15,200.00		63 000 00	,	The state of the s	246,800.00	. :			
٠ S	ጭ	BUDGET AMOUN		v		·	٠,	ş	ty.				
Travel and Per Diem (Supervisors)	Utilities (gas/water/ electricity		OTHER EXPENDITURES	Loan Principal/Interest Payments	GRANT	Administrative Expenses	Archeological Services	Thinning Services	TOTAL EXPENDITURES:				

STATE OF NEW MEXICO UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT

Schedule of Findings and Responses Year Ended June 30, 2011

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

* Legend for Findings:

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

STATE OF NEW MEXICO UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT

Exit Conference Year Ended June 30, 2011

EXIT CONFERENCE

The report contents were discussed at an exit conference held on November 1, 2011 with the following in attendance:

Upper Chama Soil and Water Conservation District

J. Agapito Candelaria, Board President Lorrie A. V. Leyba, Board Secretary/Treasurer Jo Ann N. Valdez, District Manager

Accounting Firm

James R. (Jim) Macias, CPA