

**STATE OF NEW MEXICO**  
**UPPER CHAMA SOIL AND WATER CONSERVATION**  
**DISTRICT**

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

**YEAR ENDED JUNE 30, 2018**

**JOSEPH M. SALAZAR CPA**  
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**STATE OF NEW MEXICO**  
**UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT**

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**STATE OF NEW MEXICO**  
**UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT**

**Official Roster**

**June 30, 2018**

**Name**

**Title**

**Board of Directors**

Horace Leyba	Chairman
Eloy Olivas	Vice-chairman
Frank Martinez	Secretary/Treasurer
J. Agapito Candelaria	Supervisor
Lorrie A. V. Leyba	Supervisor

**Staff**

Jo Ann Valdez	District Manager
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**JOSEPH M. SALAZAR**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**P.O. BOX 1744**  
**Espanola, New Mexico 87532**  
**Phone/Fax 505-747-2775**

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

Horace Leyba, Chairman  
Upper Chama Soil and Water Conservation District  
and  
Honorable Wayne Johnson  
New Mexico State Auditor

We have performed the procedures enumerated below for the Upper Chama Soil and Water Conservation District (District) for the year ended June 30, 2018. 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 Upper Chama 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 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 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](http://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) Test at least 30% 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 NMSA1978, NM Public Money Act, if applicable.

### **Findings**

- a) The District has two bank accounts (operating and reserve account). Bank statements and bank reconciliations were available for the two accounts for the entire year. Determined that bank reconciliations are being performed in a timely manner.
- b) We tested 30% of the of bank reconciliations for accuracy for the months of June 2018, March 2018, September 2017 and December 2017 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 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 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) Traced 16 deposits (approximately 92% of the total revenues) on the district's financial records and 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 the county treasurer's notification of taxes distributed, and the Non Federal Lands grant which is approximately 92% 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 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 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 30 transactions for approximately 63% 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**

Test all non-routine journal entries, adjustment and reclassification posted to the general ledger, 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 (Quicken) 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 whether 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, 2018. There were no subsequent budget adjustments.
- b) Determined that total actual expenditures did exceed the final budget at the legal level of budgetary control for the District. (See finding 2017-001)
- 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**

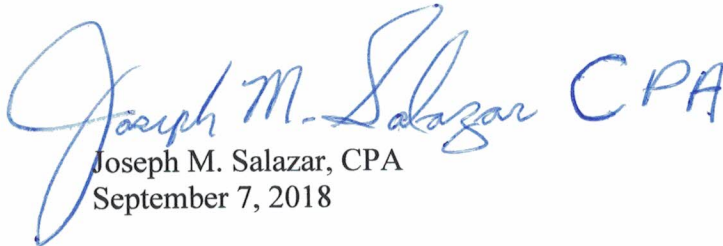
If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, such instances must be disclosed in the report as required by Section 12-6-6 NMSA 1978. The finding must include the required contents per Section 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. However, see the Schedule of Findings and Responses related to over expended budget (See finding 2017-001).

We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion in accordance with AT-C 215.35. 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 Upper Chama Soil and Water Conservation District, the New Mexico State Auditor's Office, DFA-Local Government Division and New Mexico Legislature and is not intended to be and should not be used by anyone other than those specified parties.

  
Joseph M. Salazar, CPA  
September 7, 2018

**STATE OF NEW MEXICO** **Exhibit A**  
**UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT**  
**SCHEDULE REVENUE AND EXPENDITURES- BUDGET AND ACTUAL (CASH BASIS)**  
**FOR YEAR ENDED June 30, 2018**

	Budget Amounts		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 96,000	\$ 96,000	\$ 117,009	\$ 21,009
Point system	6,800	6,800	13,641	6,841
State grant revenue	52,000	52,000	88,083	36,083
Bank interest earned	50	50	78	28
Miscellaneous	750	750	2,822	2,072
Total revenues	<u>155,600</u>	<u>155,600</u>	<u>221,633</u>	<u>66,033</u>
Cash balance budgeted	22,160	22,160		
Total revenues and cash balance budgeted	<u>\$ 177,760</u>	<u>\$ 177,760</u>	<u>\$ 221,633</u>	<u>\$ 43,873</u>
<b>EXPENDITURES</b>				
Advertising	\$ 500	\$ 500	\$ 120	\$ 380
Audit	4,000	4,000	3,941	59
Building expense	4,000	4,000	1,867	2,133
Conservation projects	1,000	1,000		1,000
Cost-share (noxious weeds)	10,000	10,000	10,000	-
Dues and subscriptions	1,060	1,060	1,000	60
Education	5,000	5,000	6,208	(1,208)
Equipment machinery and maintenance	1,000	1,000	658	342
Election expense				-
Fees and services- board	9,000	9,000	8,072	928
Insurance (building/bond/liability)	5,000	5,000	3,456	1,544
Loan and interest payment	15,300	15,300	15,018	282
Mileage and per diem	6,000	6,000	3,882	2,118
Office supplies	4,000	4,000	2,741	1,259
Health insurance	6,700	6,700	6,504	196
Legal council	3,000	3,000	-	3,000
Personnel services, salaries	33,000	33,000	28,332	4,668
Postage expense	1,500	1,500	730	770
Professional services, salaries	1,500	1,500	724	776
Taxes	8,000	8,000	8,199	(199)
Utilities (electricity, propane,telephone trasl	7,200	7,200	7,335	(135)
NFL grant	51,000	51,000	79,275	(28,275)
Total expenditures	<u>177,760</u>	<u>177,760</u>	<u>188,062</u>	<u>(10,302)</u>
Revenue over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,571</u>	<u>\$ 33,571</u>

DEPARTMENT OF FINANCE AND ADMINISTRATION (DFA)  
 LOCAL GOVERNMENT DIVISION (LGD)  
 BUDGET AND FINANCE BUREAU  
 SOIL AND WATER CONSERVATION DISTRICT  
 QUARTERLY YEAR TO DATE FINANCIAL REPORT

PLEASE SUBMIT TO LOCAL GOVERNMENT DIVISION NOT LATER THAN ONE MONTH AFTER THE CLOSE OF EACH QUARTER. I HEREBY CERTIFY THAT THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

*Jo Ann Valdez, District Manager*  
 Jo Ann Valdez, District Manager

Soil and Water Conservation District: Upper Chama  
 Period Ending: 6/30/2018 (4th Quarter Report)

Fund #	FUND (1)	CASH BALANCE PER BOOKS July 1, 2017 (2)	YEAR TO DATE TRANSACTIONS PER BOOKS QUARTERLY REPORT					BOOK BALANCE END OF PERIOD (6)	ADD: OUTSTANDING CHECKS (7)	LESS: DEPOSITS IN TRANSIT (8)	ADJUSTMENTS (9)	ADJUSTED BALANCE END OF PERIOD (10)	BALANCE PER BANK STATEMENTS (11)	DIFFERENCE (12)
			REVENUES TO DATE (3)	NET TRANSFERS (4)	EXPENDITURES TO DATE (5)									
101	GENERAL FUND	\$ 167,802.13	\$ 221,632.75	-	\$ 108,787.14	\$ 201,372.74	\$ 111.87				\$ 201,484.61	\$ 201,484.61	-	
218	INTERGOVERNMENTAL GRANTS				79,275	-							-	
299	OTHER												-	
400	DEBT SERVICE												-	
	<b>GRAND TOTAL</b>	\$ 167,802.13	\$ 221,632.75	\$ -	\$ 188,062.14	\$ 201,372.74	\$ 111.87	\$ -	\$ 0.00	\$ 201,484.61	\$ 201,484.61	\$ -		

NOTE: DETAIL PAGES will complete the Recap except for Cash Per Books on July 1.

\*USER NOTES: Please describe what any reserve requirements are used for.



SWCD:  
Upper Chama

Period Ending: 6/30/2018

REVENUES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	% OF BUDGET
<b>General Fund 101</b>				
Total Property Tax Production To Date	\$ 25,406.14	\$ 117,008.60	\$ 96,000.00	\$ 1.22
Total Interest From Bank Accounts and CDs	\$ 22.76	\$ 77.82	\$ 50.00	\$ 1.56
Hazardous Fuels Income	\$ -	\$ -	\$ -	
Grass Seed and or Tree Sales	\$ -	\$ -	\$ -	
Book Sales	\$ -	\$ -	\$ -	
Rent Revenue	\$ -	\$ -	\$ -	
Brush Control Materials	\$ -	\$ -	\$ -	
Noxious Weed Program		\$ -	\$ -	
Conservation Sale Items		\$ -	\$ -	
Miscellaneous	\$ 115.00	\$ 2,821.69	\$ 750.00	\$ 3.76
Point System	\$ -	\$ 13,641.31	\$ 6,800.00	\$ 2.01
NFL Grant	\$ -	\$ 88,083.33	\$ 52,000.00	\$ 1.69
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 25,543.90</b>	<b>\$ 221,632.75</b>	<b>\$ 155,600.00</b>	<b>\$ 1.42</b>
<b>Intergovernmental Grants 218</b>				
State or University Grants	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Private Grants	0	0	0	0
Legislative Funding	0	0	0	0
Miscellaneous (e.g. NMDA)	0	0	0	0
<b>TOTAL GRANT REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Other 299</b>				
Contract Services	0	0	0	0
Educational Income	0	0	0	0
Charges for Services	0	0	0	0
Capital Outlay Funded	0	0	0	0
Project Income-Conservation & Environmental	0	0	0	0
Emergency Watershed Protection Program	0	0	0	0
Project Income - Reloan Program	0	0	0	0
Project Expenses Income	0	0	0	0
Silent Auctions	0	0	0	0
Miscellaneous	0	0	0	0
<b>OTHER FUND 299 FROM DETAIL TAB</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER 299</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Debt Service 400</b>				
<b>General Obligation Bonds</b>	0	0	0	0
General Obligation - (Property Tax)	0	0	0	0
Investment Income	0	0	0	0
Other - Misc	0	0	0	0
<b>Revenue Bonds</b>	0	0	0	0
Bond Proceeds	0	0	0	0
Revenue Bonds - GRT	0	0	0	0
Investment Income	0	0	0	0
Revenue Bonds - Other	0	0	0	0
Miscellaneous (NMFA, BOF, etc.)	0	0	0	0
Investment Income	0	0	0	0
Loan Revenue	0	0	0	0
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>GRAND TOTALS REVENUES- CURRENT QTR</b>	<b>\$ 25,543.90</b>	<b>\$ 221,632.75</b>	<b>\$ 155,600.00</b>	<b>\$ 1.42</b>

NOTE: If this report is for the first quarter YEAR TO DATE will be the same as the CURRENT QUARTER.

SWCD:  
Upper Chama

Period Ending: 2018 (4th Quarter Report)

EXPENDITURES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	% OF BUDGET
<b>GENERAL FUND 101</b>				
Advertising	\$ -	\$ 119.83	\$ 500.00	0.23966
Audit	\$ -	\$ 3,941.00	\$ 4,000.00	0.98525
Building Expense	\$ 87.88	\$ 1,866.81	\$ 4,000.00	0.4667025
Conservation Projects	\$ -	\$ -	\$ 1,000.00	0
Cost-share (Noxious Weeds)	\$ -	\$ 10,000.00	\$ 10,000.00	1
Dues and Subscriptions	\$ -	\$ 1,000.00	\$ 1,060.00	0.94339623
Education	\$ 136.27	\$ 6,208.39	\$ 5,000.00	1.241678
Equipment Machinery and Maintenance	\$ 121.40	\$ 657.92	\$ 1,000.00	0.65792
Election Expense	\$ -	\$ -	\$ -	
Fees and services - Board	\$ 2,470.62	\$ 8,072.89	\$ 9,000.00	0.89698778
Insurance (Building/Bond/Liability)	\$ 300.00	\$ 3,456.00	\$ 5,000.00	0.6912
Loan and Interest Payment	\$ 3,754.37	\$ 15,017.96	\$ 15,300.00	0.98156601
Mileage and Per Diem	\$ 1,100.39	\$ 3,881.98	\$ 6,000.00	0.64699667
Office Supplies	\$ 1,128.59	\$ 2,740.56	\$ 4,000.00	0.68514
Health Insurance	\$ 1,625.91	\$ 6,503.64	\$ 6,700.00	0.97069254
Legal Council	\$ -	\$ -	\$ 3,000.00	0
Personnel Services, Salaries including COLA	\$ 7,465.57	\$ 28,332.18	\$ 33,000.00	0.85855091
Postage Expense	\$ 348.35	\$ 729.65	\$ 1,500.00	0.48643333
Professional Fees/Contractual Services	\$ 217.62	\$ 724.28	\$ 1,500.00	0.48285333
Taxes	\$ 2,194.21	\$ 8,199.30	\$ 8,000.00	1.0249125
Utilities, (electricity, propane, telephone, trash)	\$ 1,903.67	\$ 7,334.75	\$ 7,200.00	1.01871528
NFL Grant	\$ -	\$ -	\$ -	
<b>Total General Fund Expenditures</b>	<b>\$ 21,179.85</b>	<b>\$ 108,787.14</b>	<b>\$ 126,760.00</b>	<b>0.85821347</b>
<b>Intergovernmental Grants Expenditures 218</b>				
State or University Grants	\$ -	\$ -	\$ -	
Federal Grants	\$ -	\$ -	\$ -	
(NFL) State Grants	\$ -	\$ 79,275.00	\$ 51,000.00	1.55441176
Local Grants	\$ -	\$ -	\$ -	
Private Grants	\$ -	\$ -	\$ -	
Legislative Funding	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	
<b>Total Grant Expenditures</b>	<b>\$ -</b>	<b>\$ 79,275.00</b>	<b>\$ 51,000.00</b>	<b>1.55441176</b>
<b>Other Expenditures 299</b>				
Loan Payments	\$ -	\$ -	\$ -	
Capital Outlay Expenses/Capital Projects	\$ -	\$ -	\$ -	
Conservation and Environmental Control Expenses	\$ -	\$ -	\$ -	
Bonding	\$ -	\$ -	\$ -	
All Other Insurance	\$ -	\$ -	\$ -	
Loan Program Expenses including Loan Repayments	\$ -	\$ -	\$ -	
Miscellaneous Expenses	\$ -	\$ -	\$ -	
<b>OTHER FUND 299 FROM DETAIL TAB</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Debt Service 400</b>				
Bond Payments Principal	\$ -	\$ -	\$ -	
Bond Payments- Interest	\$ -	\$ -	\$ -	
Other Debt Service	\$ -	\$ -	\$ -	
<b>Total Debt Service Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EXPENDITURES Current Quarter</b>	<b>\$ 21,179.85</b>	<b>\$ 188,062.14</b>	<b>\$ 177,760.00</b>	<b>\$ 1.06</b>

NOTE: If this report is for the first quarter YEAR TO DATE will be the same as the CURRENT QUARTER.



**STATE OF NEW MEXICO**  
**UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT**  
**Schedule of Findings and Reponses**  
**YEAR ENDED DECEMBER 31, 2018**

**Current Year Finding**

**2017-001                      Budget Over Expended**  
**Criteria**

New Mexico State Statute 6-6-6 pertaining to approved budgets; claims or warrants in excess of budget; liability. When any budget for a local public body has been approved and received by a local public body it is binding upon all officials and governing authorities, and no governing authority or official shall allow or approve claims in excess thereof, and no official shall pay any check in excess thereof, and the allowances or claims or checks so allowed or paid shall be a liability against the officials so allowing or paying those claims or checks and recovery for the excess amounts so allowed or paid may be had against the bondsmen of the officials.

**Condition**

The District is in violation of New Mexico State Statute 6-6-6 pertain to the budget being over expended. The Association over expended its expenditure budget by approximately \$10,302 at the fund level. According to the District, it reviewed its budget quarterly but failed to adjust its budget at fiscal year end. According to the District Manager, this finding will not occur in future fiscal years.

**Cause**

The District did not adjust its budget during the fiscal year when the District received a grant and did not increase its budget. Lack of oversight of its expenditures as compared to budget on a timely basis allowed the District to over expend its budget.

**Effect**

The District is in violation of New Mexico State Statute.

**Recommendation**

Recommend that the District comply with New Mexico State Statute 6-6-6 NMSA 1978 Compilation and review its revenues and expenditures on a monthly or quarterly basis and adjust its budget expenditures and control its expenditures to avoid over expending it budget.

**Entity Response**

The Finance Committee and District Manager will review its quarterly reports and will adjust its budget according to avoid the budget over expended in future fiscal years.

**STATE OF NEW MEXICO**  
**UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT**  
**Status of Prior Year Findings**  
**YEAR ENDED JUNE 30, 2018**

**2017-001      Budget Over Expended - repeated and modified**

**STATE OF NEW MEXICO**  
**UPPER CHAMA SOIL AND WATER CONSERVATION DISTRICT**

**Exit Conference**

**YEAR ENDED JUNE 30, 2018**

**Exit Conference**

The report contents were discussed at an exit conference held September 7, 2018 with the following in attendance:

Upper Chama Soil and Water Conservation District

Horace Leyba, Board Chairman

Jo Ann N, Valdez, District Manager

Accounting Firm

Joseph M. Salazar, CPA