

NEW MEXICO STATE AUDITOR

The Audit Act's Tiered System of Financial Reporting

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Agenda

- ▶ Overview
- ▶ The Audit Act's Tiered System of Financial Reporting
- ▶ Contracting for Services Under the Tiered System
 - ▶ OSA-Connect
- ▶ Small Political Subdivision (SPS) Funding



Overview

Executive Order 2013-006

- Failure to account for public funds can jeopardize a government agency's ability to receive grants and appropriations. Deficiencies in the agency's handling of public funds can also impact eligibility.
- Under Executive Order 2013-006, a government agency may be deemed "ineligible" to receive capital outlay funds if:
 - The agency fails to submit the required reports or certifications under the Audit Act and Audit Rule; or
 - The agency's audit report or special audit report contains "material weaknesses" or "significant deficiencies;" or
 - The agency's agreed-upon procedures report has findings related to accounting methods or procedures to expend grants.
- These funding decisions are made by granting agencies (either federal or state), NOT the State Auditor.

Potential Waiver of Audit Act Requirements for Certain Years

A local public body not in compliance with the Audit Act prior to July 1, 2010 is waived for those years if the local public body qualifies for and complies with the tiered system for the first reporting year during which the tiered system became effective (July 1, 2010).

Tips for Audit Act Compliance

- Determine reporting requirements
 - Accurately complete the “Form for Determining Type of Reporting Requirements”
 - The form may be downloaded from OSA’s website <https://www.saonm.org/tiered-system-reporting/>



Office of the State Auditor
BRIAN S. COLÓN, ESQ.

About the OSA ▾ At-Risk Lists Laws & Regulations Communications

Auditing ▾ Contracting ▾ Tiered System Reporting

Tiered System Reporting

[Home](#) > Tiered System Reporting

The purpose of this form is for mutual domestic water consumer associations, land grants, incorporated municipalities and special districts to determine what type of audit services they need under the law.

[Download the Form](#)



Tips for Audit Act Compliance

- Verify all Tier Certifications turned in previously are complete and accurate
 - OSA-Connect for the tier system of financial reporting was implemented in 2016
 - OSA-Connect does not show tier certifications for FY10-FY15 that were submitted timely (these were submitted and approved as hardcopy tier certifications)
 - Tier certifications completed after March 2016 and prior to March 2020 are listed as pending in OSA-Connect
 - OSA-Connect was upgraded in March 2020 for executed tier certifications
 - OSA-Connect retains executed tier certifications completed after March 2020
 - Contact OSA if you need assistance!

Tips for Audit Act Compliance

- Before submitting a contract for an engagement
 - Contact OSA to verify all prior year reporting requirements have been met
 - Compliance with all fiscal years beginning with 2010 is required (*or later if later inception date*)
- Confirm the Department of Finance & Administration - Local Government Division and other oversight bodies (ISC, NMFA, DOT etc.) have a copy of all approved Tier Certifications, if necessary



The Audit Act's Tiered System of Financial Reporting

Criteria for Tiered Financial Reporting

- The tiered system applies to “local public bodies” with certain annual revenues. A “local public body” is a land grant, acequia, mutual domestic water consumer association, special district or incorporated municipality.
 - Does not apply to Schools, Higher Education, State Agencies, Counties, etc.

Tiered Financial Reporting and Revenue Calculation

- The tiered system is based on annual revenues on a cash basis, excluding capital outlay appropriations and federal or private grants (2.2.2.16(A) NMAC).
 - Cash basis of accounting only includes amounts reported on the entity's bank statement
 - For the purpose of the tiered system, OSA defines capital outlay funds as funds expended pursuant to the Property Control Act definition of a capital outlay project.
 - “Capital outlay project” means the acquisition, improvement, alteration or reconstruction of assets of a long-term character that are intended to continue to be held or used, including land, buildings, machinery, furniture and equipment.
 - A “capital outlay project” includes all proposed expenditures related to the entire undertaking.
 - For the purpose of the tiered system, “private grant” means funding provided by a non-governmental entity.

Seven Tiers of Financial Reporting

- ▶ Tier 1 - Less than \$10,000 in revenue
- ▶ Tier 2 - > \$10,000 <\$50,000 in revenue
- ▶ Tier 3 - < \$50,000 in revenue and spends 50% or the remainder of a single capital outlay award
- ▶ Tier 4 - > \$50,000 < \$250,000 in revenue and no capital outlay expenditures
- ▶ Tier 5 - > \$50,000 < \$250,000 in revenue plus any capital outlay expenditures
- ▶ Tier 6 - > \$250,000 < \$500,000 in revenue
- ▶ Tier 7 - > \$500,000 in revenue (Tier System does not apply)

Tier 1 Calculation Example

Example 1:
Local Public Body (LPB)

Total Cash Basis Revenue of LPB		Total Cash Basis Revenue used for determining Tier Level	
Water Fees	\$ 8,500	Water Fees	\$ 8,500
Interest Income	685	Interest Income	685
Capital Outlay Revenue	25,000		
Total Revenue	<u>\$ 34,185</u>	Total Revenue	<u>\$ 9,185</u>

LPB did not have capital outlay expenditures

LPB falls under Tier 1

(LPB has less than 10K in revenue and no qualifying capital outlay expenditures)

Must submit a certification which includes the LPB's revenue and check the box "did not spend 50% or the remainder of any capital outlay award."

Tier 2 Calculation Example

Example 2:
Local Public Body (LPB)

Total Cash Basis Revenue of LPB		Total Cash Basis Revenue used for determining Tier Level	
Leasing Fees	\$ 16,000	Leasing Fees	\$ 16,000
Interest Income	2,900	Interest Income	2,900
Federal Grant Revenue	120,000		
Total Revenue	<u>\$ 138,900</u>	Total Revenue	<u>\$ 18,900</u>

LPB falls under Tier 2

(LPB has 10K to 50K in revenue and no qualifying capital outlay expenditures)

Must submit a certification which includes the LPB's revenue and check the box "has not received capital outlay award appropriated by the New Mexico Legislature."

Tier 3 Calculation Example

Example 3:

Local Public Body (LPB)

Total Cash Basis Revenue of LPB		Total Cash Basis Revenue used for determining Tier Level	
Service Fees	\$ 42,689	Service Fees	\$ 42,689
Other	2,918	Other	2,918
Interest Income	1,785	Interest Income	1,785
Capital Outlay Revenue	100,000		
 Total Revenue	<u>\$ 147,392</u>	 Total Revenue	<u>\$ 47,392</u>

LPB had \$100,000 in capital outlay expenditures of \$100,000 capital outlay award

LPB falls under Tier 3

(LPB has less than 50K in revenue and qualifying capital outlay expenditures)

An engagement for the performance of Tier 3 Agreed-Upon Procedure (AUP) is required.

Tier 4 Calculation Example

Example 4:
Local Public Body (LPB)

Total Cash Basis Revenue of LPB		Total Cash Basis Revenue used for determining Tier Level	
Charges for Services	\$ 185,000	Charges for Services	\$ 185,000
Interest Income	2,980	Interest Income	2,980
Sale of Asset	1,000	Sale of Asset	1,000
Capital Outlay Revenue	20,000		
Federal Grant Revenue	85,000		
Total Revenue	<u>\$ 293,980</u>	Total Revenue	<u>\$ 188,980</u>

LPB did not have capital outlay expenditures

LPB falls under Tier 4

(LPB has more than 50K but less than 250K in revenue and no qualifying capital outlay expenditures)

At a minimum, an engagement to perform Tier 4 Agreed-Upon Procedures (AUP) is a requirement.

Tier 5 Calculation Example

Example 5:
Local Public Body (LPB)

Total Cash Basis Revenue of LPB		Total Cash Basis Revenue used for determining Tier Level	
Charges for Services	\$ 201,300	Charges for Services	\$ 201,300
Interest Income	2,980	Interest Income	2,980
Sale of Asset	1,000	Sale of Asset	1,000
Capital Outlay Revenue	20,000		
Federal Grant Revenue	85,000		
 Total Revenue	 <u>\$ 310,280</u>	 Total Revenue	 <u>\$ 205,280</u>

LPB had \$35,000 in capital outlay expenditures of a \$100,000 capital outlay award

LPB falls under Tier 5
(LPB has more than 50K but less than 250K in revenue and qualifying capital outlay expenditures)

At a minimum, an engagement to perform a Tier 5 Agreed-Upon Procedure (AUP) is required.

Tier 6 Calculation Example

Example 6:
Local Public Body (LPB)

Total Cash Basis Revenue of LPB		Total Cash Basis Revenue used for determining Tier Level	
Charges for Services	\$ 350,000	Charges for Services	\$ 350,000
Interest Income	5,000	Interest Income	5,000
Other	1,000	Other	1,000
Federal Grant Revenue	250,000		
 Total Revenue	<u><u>\$ 606,000</u></u>	 Total Revenue	<u><u>\$ 356,000</u></u>

LPB falls under Tier 6
(LPB has more than 250K but less than 500K in revenue)

At a minimum, an engagement to perform Tier 6 Agreed-Upon Procedures (AUP) and a compilation.

Tier 7 Calculation Example

Example 7:
Local Public Body (LPB)

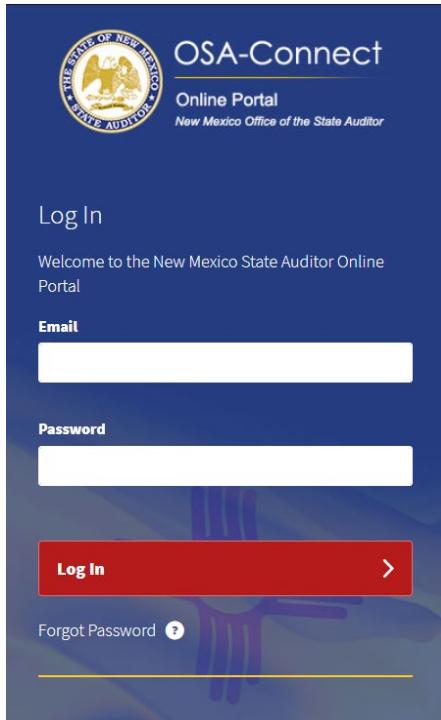
Total Cash Basis Revenue of LPB		Total Cash Basis Revenue used for determining Tier Level	
Water Fees	\$ 499,000	Water Fees	\$ 499,000
Sewer Fees	52,448	Sewer Fees	52,448
Capital Outlay Revenue	150,000		
Federal Grant Revenue	250,000		
Total Revenue	<u>\$ 951,448</u>	Total Revenue	<u>\$ 551,448</u>

LPB falls under Tier 7; financial and compliance audit is required
(LPB has more than 500K in revenue)

A full financial and compliance audit is required, the Tier system does not apply.

Tier Certification Form (OSA-Connect)

- ▶ All tier certifications are submitted using OSA-Connect for fiscal year 2010 and onward.
 - ▶ Requires internet access and an e-mail address
 - ▶ <https://www.osa-app.org>



Tier Certification Form (OSA-Connect)

- ▶ LPB Tier 1 or Tier 2 - Managing the Agency Type
 - ▶ Select the correct agency type in OSA-Connect
 - ▶ Agency type determines the type of contract or certification created

OSA-Connect
Online Portal
New Mexico Office of the State Auditor

Agency Dashboard >

Agency Profile >

View Contract Forms >

FAQs >

Select One

- Local Public Body (LPB) - Tier 1
- Local Public Body (LPB) - Tier 2
- Local Public Body (LPB) - Tier 3
- Local Public Body (LPB) - Tier 4
- Local Public Body (LPB) - Tier 5
- Local Public Body (LPB) - Tier 6
- Local Public Body (LPB) - Do Not Qualify for Tiered System
- Comprehensive Annual Financial Report (CAFR)
- Cooperative Educational Services (CES)
- Councils of Governments (COG)
- Counties
- District Attorneys
- District Courts
- Higher Education
- Hospitals & Special Hospital Districts
- Independent Housing Authorities (IHA)
- Local Workforce Investment Boards (LWIB)
- Los Alamos County - Combined County/Municipality governments
- Public Employees Retirement Association (PERA) & Educational Retirement Board (ERB)
- Local Public Body (LPB) - Tier 1

Remove

Remove

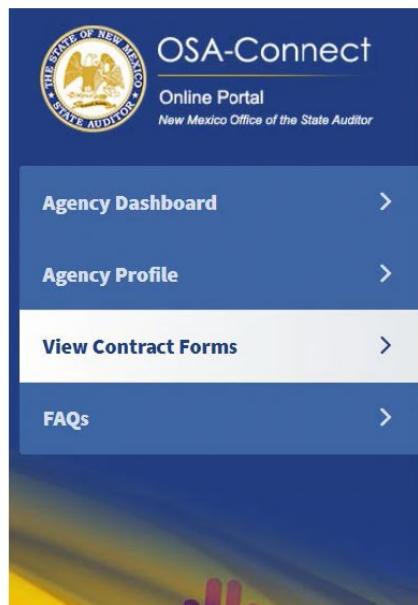
Remove

1 to 2 of 2 entries

Local Public Bodies Tier Determination Form

Tier Certification Form (OSA-Connect)

- ▶ Select View Contract Forms on the left-hand side, and click on the “Generate Form” box



View Contract Forms

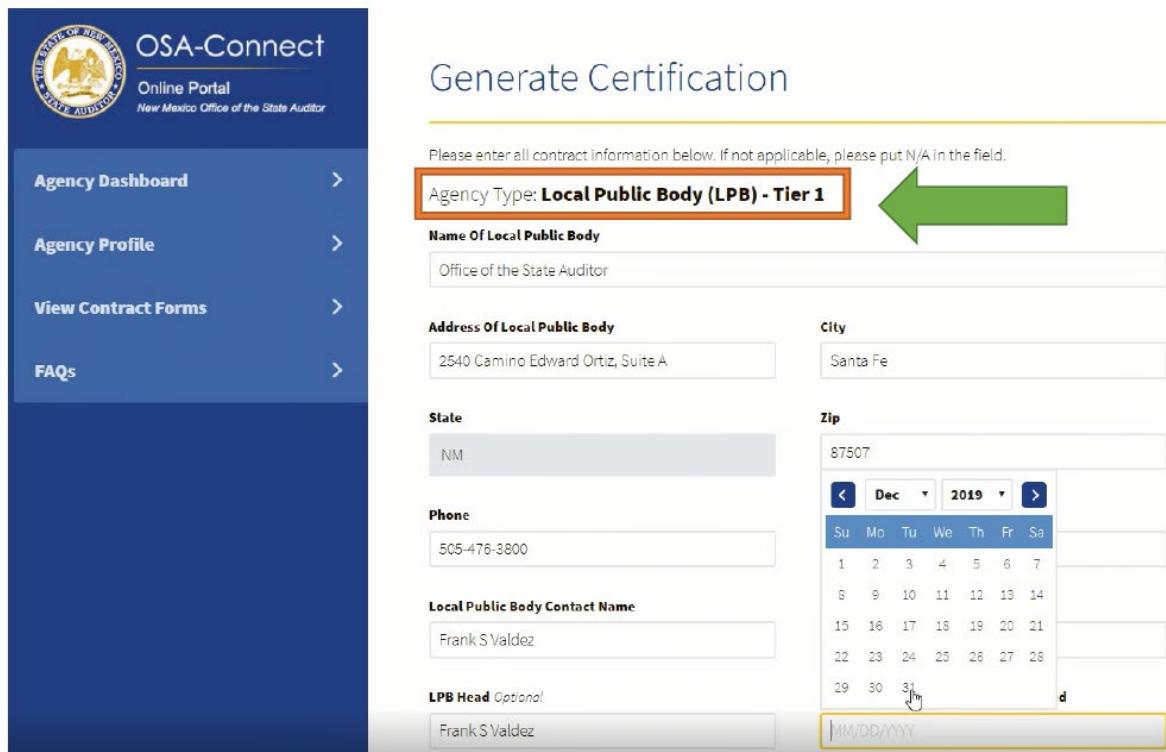
Before you generate a new contract, please check the table below to see if one has already been created.

[Generate Form +](#)

Last Updated ^	Fiscal Year	Last Updated By	Status	Action
12/31/2019 10:09:52 AM	2020	Frank S Valdez	Executed	Certification Approval Letter Amend
12/20/2019 1:46:27 PM	2020	Frank S Valdez	Executed	Contract Approval Letter Amend

Tier Certification Form (OSA-Connect)

- ▶ Verify the correct agency type was generated to avoid any type of rejection



OSA-Connect
Online Portal
New Mexico Office of the State Auditor

Agency Dashboard >

Agency Profile >

View Contract Forms >

FAQs >

Generate Certification

Please enter all contract information below. If not applicable, please put N/A in the field.

Agency Type: Local Public Body (LPB) - Tier 1

Name Of Local Public Body
Office of the State Auditor

Address Of Local Public Body
2540 Camino Edward Ortiz, Suite A

City
Santa Fe

State
NM

Phone
505-476-3800

Local Public Body Contact Name
Frank S Valdez

LPB Head Optional
Frank S Valdez

Zip
87507

Dec 2019

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

MM/DD/YYYY

Tier Certification Form (OSA-Connect)

- ▶ Complete all required fields
 - ▶ Include the Local Public Body (LPB) Head
 - ▶ This is the entity's President or Chair
 - ▶ Include a year end date on each form
 - ▶ 12/31/20XX for calendar year end
 - ▶ 6/30/20XX for fiscal year end
 - ▶ Tier certifications may not be submitted until after the fiscal year is complete
 - ▶ Ensure the form is complete
 - ▶ Be sure to click on the Save Information Box
 - ▶ Check the attest box and click the Preview & Submit box when ready to submit to OSA

Tier Certification Form (OSA-Connect)

- ▶ Total annual revenue includes all revenue
 - ▶ Capital outlay revenues, private and federal grants
- ▶ Tier level annual revenue calculation
 - ▶ Ensure funds are properly included or excluded in the calculation
 - ▶ Include any state grants received and expended in the revenue calculation that are not capital outlay grants
 - ▶ Certain funds are of mixed composure

Example: Water Trust Board Funds, 90-10 ISC Grant.
Contact the funding entity to identify what funds you have received and whether they should be included in the revenue calculation or excluded (*loans, grants, etc*)

Certification Form

 **OSA-Connect**
Online Portal
New Mexico Office of the State Auditor

Agency Dashboard >

Agency Profile >

View Contract Forms >

FAQs >



Phone **Fax (Optional)**

Local Public Body Contact Name **Email Address**

LPB Head (Optional) **Certification For The Fiscal Year Ended**

Based On Its Total Annual Revenue And/Or Capital Outlay Expenditures, My Local Public Body Had The Following Total Annual Revenue:

Total Annual Revenue Of My Local Public Body, Calculated On A Cash Basis, Excluding Capital Outlay Funds, Federal And Private Grants Is:

My Local Public Body Also:

Did not expend 50% or the remainder of any capital outlay award appropriated by the New Mexico Legislature during the fiscal year listed above; or

Has not received a capital outlay award appropriated by the New Mexico Legislature during the fiscal year listed above.

Therefore, In Accordance With The Requirements Of Section 12-6-3(B) NM莎 1978 And 2.2.2.16(C) NMAC, The Local Public Body Hereby Certifies That It Falls Under The Following Tier For Purposes Of Financial Reporting To The State Auditor And It Is Not Required To Procure Agreed Upon Procedures Services Pursuant To Section 12-6-3(B) NM莎 1978 And 2.2.2.16 NMAC:

Tier 1 Tier 2

I, [Signature], The Local Public Body Representative, Certify That The Information Above Is True And Correct To The Best Of My Knowledge And Belief. I Also Herby Agree That I Have The Authority To Certify The Information Submitted In This Certification Form On Behalf Of The Local Public Body.

Save Information  **Preview & Submit** 

OSA's Tiered System Reporting Landing Page

Tiered System Reporting

[Home](#) > Tiered System Reporting

The purpose of this form is for mutual domestic water consumer associations, land grants, incorporated municipalities and special districts to determine what type of audit services they need under the law.

[Download the Form](#) 

2021 Agreed-Upon Procedures for Tiers 3 through 6

[Tier 3 Agreed-Upon Procedure](#) 

[Tier 4 Agreed-Upon Procedure](#) 

[Tier 5 Agreed-Upon Procedure](#) 

[Tier 6 Agreed-Upon Procedure](#) 

Note: All Agreed-Upon Procedures for Tiers 3 through 6 are included in each agency's contract through the OSA-Connect Portal. Please refer to the last pages of the contract.

For Agreed-Upon Procedures effective for 2020 and prior, please contact the OSA at (505) 476-3800.

Agreed-Upon Procedure and Tier Certification Instructions

Note: All Certifications for Tier 1 and 2 will be completed on-line. Please contact our office for login information.

[Agreed-Upon Procedure and Tier Certification Instructions](#) 

[Step by Step Instructions](#) 

If you have any questions, please contact the OSA at [\(505\) 476-3800](#).

Delivery of AUP Reports to OSA

➤ 2.2.2.16(H)(1) - Report & Certification Due Dates

LPB's Fiscal Year End	Due Date
June 30, 2021	December 15, 2021
Other year end than June 30	Due 5 months after LPB's fiscal year end

- Contracts are due July 30 (June 30 fiscal year end) or 30 days after end of fiscal year (other than June 30 fiscal year end)
- If the due date falls on a weekend or holiday or our office is closed due to weather, due date will be the next business day by 5 p.m.
- Electronic reports must be submitted no later than the due date to be considered received timely.
 - If the due date falls on a weekend or holiday, the audit report is due by the following business day.
- The State Auditor cannot grant extensions of the regulatory due date.

Confidentiality

2.2.2.16(H)(3) NMAC

- State law requires certain information related to the engagement be kept confidential.
- Local public body personnel shall not release information to the public relating to the agreed upon procedures engagement until the report is released and has become a public record pursuant to the Audit Act (Section 12-6-5 NMSA 1978).
- At all times during the engagement and after the agreed upon procedures report becomes a public record, the IPA shall follow applicable standards and 2.2.2 NMAC regarding the release of any information relating to the agreed upon procedures engagement.

Overriding Audit Requirements

- The State Auditor still retains authority under the Audit Act to audit the financial affairs and transactions of a local public body in whole or in part, regardless of whether the local public body qualifies for the tiered system of financial reporting.
- The State Auditor may perform the audit or designate the local public body for audit or other type of engagement.
- Oversight agencies and external obligations (debt covenants, etc.) may require the local public body to receive an audit.

Federal Audit Requirements - Single Audit 2.2.2.16(B)(8) NMAC

- If the local public body expended \$750,000 or more of federal funds for fiscal years ending FY16 and after, the agency is subject to a federal single audit during the fiscal year and must procure a Single Audit in accordance with 2.2.2.8 NMAC.
 - December 26, 2014 the Federal guidance changed to the Uniform Grant Guidance
 - The threshold is \$500,000 or more of federal funds for fiscal years ending FY15 and earlier
- This requirement applies regardless of the amount of the local public body's annual revenue under the Tier System.
- Make sure and check the source of all funding your local public body receives in order to ensure compliance with all financial reporting requirements applicable to that funding source.

Access to Records and Documents 2.2.2.16(E) NMAC

- For any AUP the agency should produce all documents necessary to conduct the engagement.

Auditor Independence

2.2.2.16(K) and 2.2.2.8(L)

NMAC

- IPAs shall maintain independence with respect to their client agencies in accordance with the requirements of the current Government Auditing Standards.

Requirements of the IPA

2.2.2.16(F)(3) NMAC

- The IPA will hold an entrance conference and an exit conference shall occur in the forum agreed to by the local public body and the IPA, to include virtual or telephonic options.
- The OSA reserves the right to require an in-person entrance or exit conference.
- The OSA has the authority to notify the agency or IPA that the State Auditor shall be informed of the date of the entrance conference, any progress meetings and the exit conference.

Requirements of the IPA

2.2.2.16(F)(4) NMAC

- Once the AUP report is officially released to the agency by the state auditor (by a release letter) and the required waiting period of five calendar days has passed, unless waived by the agency in writing, the AUP report shall be presented by the IPA, to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable. This requirement only applies to agencies with a governing authority, such as a board of directors, board of county commissioners, or city council, which is subject to the Open Meetings Act.



Contracting for Services Under the Tiered System

Basic Overview of the Contract Approval Process

1. Agency gets quotes or goes through RFP process.
2. Agency enters all information in OSA-Connect.
3. Agency reviews and sends draft contract to OSA through OSA-Connect.
 - Do not obtain signatures before OSA approval.
 - Do not send hard copy contracts to OSA.
4. Draft contract goes through a three step review and approval process.

Basic Overview of the Contract Approval Process (Cont.)

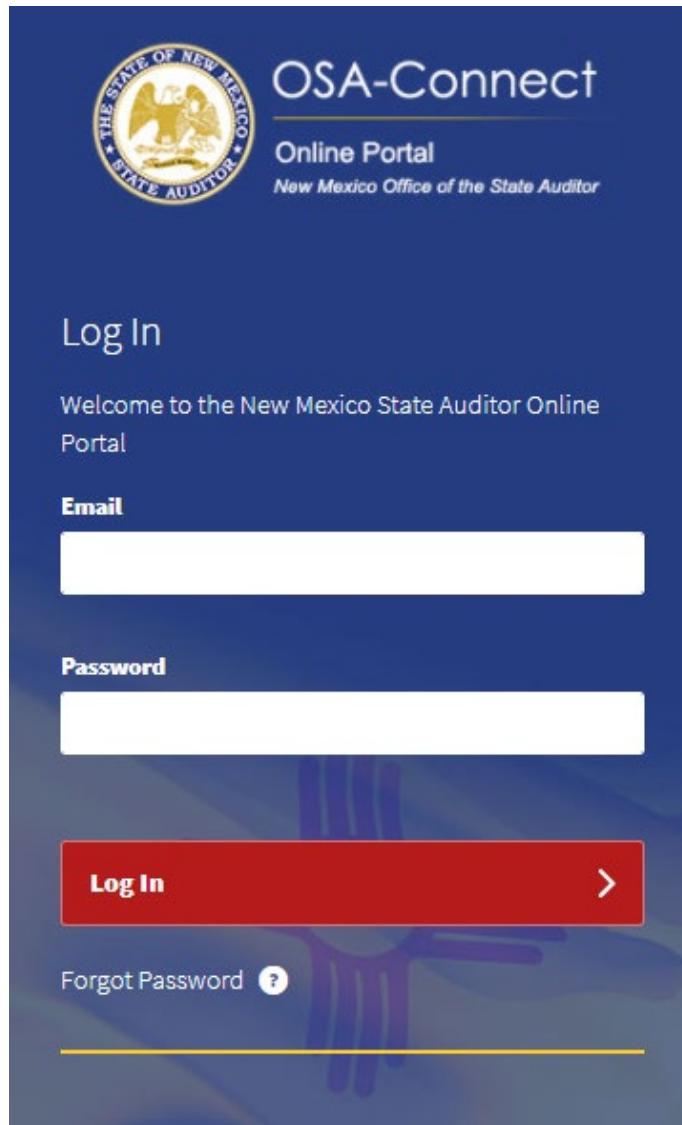
5. If contract is approved, OSA sends Agency a letter of approval by email.
 - OSA will not sign contracts.
6. If contract is rejected, OSA sends Agency a letter of rejection by email, and Agency must start a new contract on OSA-Connect.

Basic Overview of the Contract Approval Process (Cont.)

5. After OSA approval, Agency gets signatures, any DFA or oversight approval, and upload the final signed PDF contract in OSA-Connect.
 - OSA will not send contract to DFA.
 - Do not send paper contracts to OSA or submit via email.
 - A signed contract is required to be uploaded in OSA-Connect to release the final report.

OSA-Connect Login Screen

www.osa-app.org



The image shows the login screen for the OSA-Connect Online Portal. The background is dark blue with a faint, stylized graphic of a hand holding a torch. At the top left is the seal of the State of New Mexico, State Auditor. To the right of the seal, the text "OSA-Connect" is displayed in a large, white, sans-serif font. Below "OSA-Connect" is a horizontal line, followed by the text "Online Portal" and "New Mexico Office of the State Auditor" in a smaller, white, sans-serif font. The main title "Log In" is centered in a large, white, sans-serif font. Below "Log In" is a welcome message: "Welcome to the New Mexico State Auditor Online Portal". There are two input fields: one for "Email" and one for "Password", both represented by white rectangular boxes. At the bottom is a large red button with the text "Log In" in white and a white arrow pointing to the right. Below the "Log In" button is a link "Forgot Password" with a question mark icon.

OSA-Connect

Online Portal

New Mexico Office of the State Auditor

Log In

Welcome to the New Mexico State Auditor Online Portal

Email

Password

Log In >

Forgot Password ?



Small Political Subdivision (SPS) Funding

SPS Funding - Criteria

- Financial assistance granted by OSA to help with reporting requirements under the Audit Act 12-6-1 through 12-6-15 NMSA 1978.
 - Agreed-upon Procedures (AUPs)
 - Full Financial and Compliance Audits
- Who Qualifies?
 - Acequias
 - Mutual Domestic Water Consumer Associations
 - Land Grants
 - Certain Municipalities and Special Districts
 - Water and Sanitation Districts

SPS Funding - Information

- You may be eligible for financial assistance to cover the costs of completing your audit or agreed-upon procedures for current fiscal year or prior years in which your agency or local public body has yet to complete the required engagement(s).
- The engagements may either be performed by the OSA or an independent public accountant (IPA) procured by your agency or local public body and approved by the State Auditor.

SPS Funding - Criteria

- Financial Assistance Priority
 - Financial need or hardship associated with completing either an audit report or AUP report.
 - Whether noncompliance with the financial reporting requirements adversely impacts funding eligibility to receive federal or state funding.

SPS Funding - Dates

- Priority deadline September 3 in FY22
 - Advertised on OSA Website, [Financial Assistance | NM Office of the State Auditor \(saonm.org\)](#)



The screenshot shows a webpage with a dark blue header. The header contains the text "Financial Assistance" in white. Below the header, the breadcrumb navigation shows "Home > Auditing > Financial Audits > Financial Assistance". The main content area has a light gray background. It contains text about audit requirements, a link to a tiered system determination form, and information about grants for auditing costs. At the bottom, there is a section for the "Fiscal Year 2022 Application Packet for Small Political Subdivisions" with download links for various application forms.

Pursuant to state law, all governmental agencies are required to have their financial affairs thoroughly examined and audited each year by the Office of the State Auditor or independent auditors approved by the office. Certain local public bodies may be eligible to simply file a self-certification form or complete an agreed-upon procedures report (AUP) in lieu of a full audit.

To determine which financial reporting requirement applies to your agency click [here](#) (Tiered System of Financial Reporting Determination Form).

Each year, the Office of the State Auditor awards a limited number of grants to small political subdivisions to help cover auditing costs. Among the factors considered in evaluating requests for funding, the office looks at financial need and whether completing the audit(s) or AUP(s) will prevent the entity from losing state or federal funding.

Fiscal Year 2022 Application Packet for Small Political Subdivisions

Application Form Funding	
Application Cover Page	
Application Checklist	
Tier Determination Form (Exhibit A)	

SPS Funding Awarded

- FY21 Funding Awarded
 - All entities that applied and required an engagement received funding!



Small Political Subdivision Funding Awarded in FY21 by the Office of the State Auditor

Agency Name	County	For Fiscal Year(s)	Award Amount
Acequia de la Muralla	Santa Fe	2020	\$ 1,500.00
Canon Community Ditch	Sandoval	2020	\$ 1,300.00
Acequia del Rio de la Vaca	San Miguel	2020	\$ 1,300.00
Acequia de la Agua Caliente	San Miguel	2020	\$ 1,500.00
Acequia de la Comunidad	Santa Fe	2020	\$ 1,300.00
Abeyta-Trujillo Acequia Association	Rio Arriba	2020	\$ 1,300.00
Acequia del Potrero	Santa Fe	2020	\$ 1,300.00
Town of Tome Land Grant	Valencia	2020	\$ 4,000.00
Acequia del Monte del Rio Chiquito	Taos	2020	\$ 1,000.00
Cider Mill Farms MDWCA	Otero	2020	\$ 1,700.00
Eledge Ditch	San Juan	2020	\$ 1,200.00
Santa Cruz Irrigation District	Santa Cruz	2020	\$ 3,000.00
Rowe MDWCA	San Miguel	2018	\$ 1,300.00
Rowe MDWCA	San Miguel	2019	\$ 1,300.00
			<u><u>\$ 23,000.00</u></u>

SPS Funding

- Budget Constraints
 - Funding available for FY 21 was \$23,000
 - Funding available for FY 22 is currently \$25,000
- If awarded funding, please return the requested agreement/s as soon as possible

Contact Information

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Phone: 505-476-3800

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Phone: 505-476-3804