

**STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
INDEPENDENT AUDITORS' REPORT
AND ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2010**



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INTRODUCTORY SECTION

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**STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
Annual Financial Report
June 30, 2010**

Function of Entity

The Ninth Judicial District Court was established by New Mexico Statutes Annotated, 1978 Compilation and is comprised of the counties of Curry and Roosevelt. The principal office for Curry County is located in Clovis, New Mexico and the principal office for Roosevelt County is located in Portales, New Mexico. The District Court has original jurisdiction in all matters and causes not excepted in the constitution, and such jurisdiction of special cases and proceedings as may be conferred by law, and appellate jurisdiction of all cases originating in inferior courts and tribunals in their respective districts, and supervisory control over the same. The District Courts, or any judge thereof, have power to issue writs of habeas corpus, mandamus, injunctions, quo warranto, certiorari, prohibition, and other writs remedial or otherwise in the exercise of their jurisdiction; provided that no such writs issued shall be directed to judges or courts of equal or superior jurisdiction. The District Courts also have the power of naturalization in accordance with the laws of the United States.

Official Roster
June 30, 2010

<u>Name</u>	<u>Judges</u>	<u>Title</u>
Honorable Stephen K. Quinn		District Judge Division I
Honorable Drew D. Tatum		District Judge Division II, Roosevelt
Honorable Teddy L. Hartley		Chief District Judge, Division III
Honorable Robert S. Orlik		District Judge Division IV
Honorable David P. Reeb, Jr.		District Judge Division V

Administrative Officials

Louis C. Moore	Court Executive Officer
Orlando J. Ulibarri	Deputy Court Executive Officer
Jo Ann M. Tootikian	Chief Financial Officer

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**STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
FOR THE YEAR ENDED JUNE 30, 2010
TABLE OF CONTENTS**

	<u>Exhibit / Schedule</u>	<u>Page</u>
INTRODUCTORY SECTION		
Function of Entity and Official Roster		i
Table of Contents		ii
FINANCIAL SECTION		
Independent Auditors' Report		iii
Basic Financial Statements		
Government-wide Financial Statements:		
Statement of Net Assets	A-1	1
Statement of Activities	A-2	2
Fund Financial Statements:		
Balance Sheet – Governmental Fund	B-1	3
Reconciliation of the Balance Sheet to the Statement of Net Assets		4
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Fund	B-2	5
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Fund to the Statement of Activities		6
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget (Non-GAAP Budgetary Basis) and Actual General Fund	C-1	7
Child Support Hearing Officer Fund	C-2	8
Mediation Fund	C-3	9
Statement of Fiduciary Assets and Liabilities	D-1	10
Notes to the Financial Statements		11
SUPPLEMENTARY INFORMATION		
Statement of Changes in Fiduciary Assets and Liabilities	A-1	26
Schedule of Collateral Pledged by Depository	Sch I	28
COMPLIANCE SECTION		
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		29
Schedule of Findings and Responses	I	31

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Honorable Teddy L. Hartley
Ninth Judicial District Court
Curry County Courthouse
Clovis, New Mexico
And
Mr. Hector H. Balderas
New Mexico State Auditor

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of the Ninth Judicial District Court, as of and for the year ended June 30, 2010, which collectively comprise the Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Ninth Judicial District Court's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the agency's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the financial statements of the Ninth Judicial District Court, New Mexico are intended to present the financial position and changes in financial position of only that portion of the governmental activities, each major fund, and the aggregate remaining fund information of the State of New Mexico that is attributable to the transactions of the Ninth Judicial District Court. They do not purport to, and do not, present fairly the financial position of the State of New Mexico as of June 30, 2010 or the changes in its financial position for the year ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Ninth Judicial District Court, as of June 30, 2010, and the respective changes in financial position thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2010 on our consideration of the Ninth Judicial District Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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The Ninth Judicial District Court has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the basic financial statements. The Statement of Changes in Assets and Liabilities – Agency Funds and the Schedule of Collateral Pledged by Depository presented as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Grigo Professional Services, LLC

Albuquerque, New Mexico
December 14, 2010

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**BASIC
FINANCIAL STATEMENTS**

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STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
STATEMENT OF NET ASSETS
JUNE 30, 2010

Exhibit A-1

	Governmental Activities
<hr/>	
ASSETS	
Current Assets	
Cash	\$ 450
Investment in the General Fund Investment Pool	329,872
Intergovernmental accounts receivable	42,549
Total Current Assets	<hr/> 372,871
Noncurrent Assets	
Capital assets	503,034
Less: accumulated depreciation	(333,509)
Total capital assets	<hr/> 169,525
Total noncurrent Assets	<hr/> 169,525
Total assets	<hr/> <hr/> \$ 542,396
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accounts payable	\$ 91,901
Accrued payroll	176,590
Due to State General Fund	8,825
Due to Other State Agencies	8,250
Current portion of accrued compensated absences	99,166
Total Liabilities:	<hr/> 384,732
Total liabilities	<hr/> 384,732
Invested in capital assets	169,525
Restricted for program expenses	86,955
Unrestricted	(98,816)
Total net assets	<hr/> 157,664
Total liabilities and net assets	<hr/> <hr/> \$ 542,396

The accompanying notes are an integral part of these financial statements

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STATE OF NEW MEXICO
 NINTH JUDICIAL DISTRICT COURT
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2010

Exhibit A-2

Functions/Programs	Program Revenues				Net
Expenses	Charges for	Operating	Capital	Grants and	Revenues
	Services	Grants	Contributions	(Expenses)	
Governmental activities:					
Judicial					
Judicial Administration	\$ 3,344,833	\$ 43,620	\$ 5,155	\$ -	\$ (3,296,058)
Child Support Hearing Officer	496,479	-	510,590	-	14,111
Mediation	17,999	18,030	-	-	31
Total governmental activities	\$ 3,859,311	\$ 61,650	\$ 515,745	\$ -	(3,281,916)
General Revenues:					
Transfer - State General Fund Appropriation					3,251,000
Transfer - Reversion Due to State					(3,172)
Other state appropriations					76,048
Loss on Disposal of Assets					(36,165)
Total general revenues and transfers					3,287,711
Change in net assets					5,795
Beginning net assets					151,869
Ending net assets					\$ 157,664

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2010

Exhibit B-1

	General Fund	Child Support Hearing Officer Fund	Mediation Fund	Total
ASSETS				
<i>Current:</i>				
Cash	\$ 350	\$ 100	\$ -	\$ 450
Investment in the General Fund Investment Pool	277,653	27,631	24,588	329,872
Intergovernmental accounts receivable	-	42,549	-	42,549
<i>Total current assets</i>	<u>\$ 278,003</u>	<u>\$ 70,280</u>	<u>\$ 24,588</u>	<u>\$ 372,871</u>
 LIABILITIES AND FUND BALANCE				
<i>Current Liabilities:</i>				
Accounts payable	\$ 88,844	\$ 1,682	\$ 1,375	\$ 91,901
Accrued payroll	150,963	21,960	-	172,923
Due to State General Fund for Reversions	8,825	-	-	8,825
Due to Other State Agencies	8,250	-	-	8,250
Other Liabilities	1,543	2,124	-	3,667
<i>Total liabilities</i>	258,425	25,766	1,375	285,566
 <i>Fund balance:</i>				
Unreserved - Undesignated	350	-	-	350
Reserved for program expenditures	19,228	44,514	23,213	86,955
<i>Total fund balance</i>	19,578	44,514	23,213	87,305
<i>Total liabilities and fund balance</i>	<u>\$ 278,003</u>	<u>\$ 70,280</u>	<u>\$ 24,588</u>	<u>\$ 372,871</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS
JUNE 30, 2010

Exhibit B-1

Amounts reported for governmental activities in the statement of net assets are different because:

Fund balances - total governmental funds	<u>\$ 87,305</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Property, Plant and Equipment	503,034
Accumulated Depreciation	<u>(333,509)</u>
Total Capital Assets	<u>169,525</u>
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:	
Compensated absences	<u>(99,166)</u>
Total Net Assets	<u><u>\$ 157,664</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO

Exhibit B-2

NINTH JUDICIAL DISTRICT COURT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2010

<i>Revenues:</i>	General	Child Support	Mediation	Total
	Fund	Hearing Officer Fund	Fund	
Federal Pass-Through Funds	\$ 5,155	\$ 510,590	\$ -	\$ 515,745
Fees	43,620	-	18,030	61,650
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>48,775</u>	<u>510,590</u>	<u>18,030</u>	<u>577,395</u>
<i>Expenditures:</i>				
Current				
Personnel Services and Benefits	3,007,339	434,679	-	3,442,018
Contractual Services	131,243	5,000	16,500	152,743
Other Operating Costs	227,598	53,300	1,499	282,397
<i>Total expenditures</i>	<u>3,366,180</u>	<u>492,979</u>	<u>17,999</u>	<u>3,877,158</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,317,405)</u>	<u>17,611</u>	<u>31</u>	<u>(3,299,763)</u>
<i>Other financing sources (uses):</i>				
Transfers				
State General Fund Appropriation	3,251,000	-	-	3,251,000
Other financing sources	76,048	-	-	76,048
Reversions - 2010 FY	(3,172)	-	-	(3,172)
<i>Total other financing sources (uses)</i>	<u>3,323,876</u>	<u>-</u>	<u>-</u>	<u>3,323,876</u>
<i>Net change in fund balances</i>	6,471	17,611	31	24,113
<i>Fund balances - beginning of year</i>	<u>13,107</u>	<u>26,903</u>	<u>23,182</u>	<u>63,192</u>
<i>Fund balances - end of year</i>	<u>\$ 19,578</u>	<u>\$ 44,514</u>	<u>\$ 23,213</u>	<u>\$ 87,305</u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit B-2

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 24,113
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Net Capital Assets Acquired	13,395
Depreciation expense	(46,372)
Loss on Disposal of Assets	(36,165)

The issuance of long-term debt (e.g., bonds, notes, leases) provides current financial debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities:

Decrease (Increase) in accrued compensated absences	<u>50,824</u>
Changes in Net Assets	<u><u>\$ 5,795</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
GENERAL FUND

Exhibit C-1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Variance Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Federal Pass-Through Funds	\$ -	\$ 5,261	\$ 5,155	\$ (106)
Court Fees	25,000	37,150	43,620	6,470
<i>Total revenues</i>	<u>25,000</u>	<u>42,411</u>	<u>48,775</u>	<u>6,364</u>
<i>Expenditures:</i>				
Personal Services & Benefits	3,109,500	3,012,700	3,007,339	5,361
Contractual services	132,700	131,700	131,243	457
Other Operating Costs	180,200	229,011	227,598	1,413
<i>Total expenditures</i>	<u>3,422,400</u>	<u>3,373,411</u>	<u>3,366,180</u>	<u>7,231</u>
<i>Other Financing Sources (Uses):</i>				
State General Fund Appropriations	3,317,400	3,251,000	3,251,000	-
Other State Appropriations	80,000	80,000	76,048	(3,952)
2010 FY Reversion to State Gen. Fund	-	-	(3,172)	(3,172)
<i>Total Other Financing Sources</i>	<u>3,397,400</u>	<u>3,331,000</u>	<u>3,323,876</u>	<u>(7,124)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>6,471</u>	<u>6,471</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,471</u>	<u>\$ 6,471</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 6,471</u>	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
CHILD SUPPORT HEARING OFFICER FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit C-2

	Budgeted Amounts		Actual Amounts	Variance with Variance Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Federal Pass-Through Funds	\$ 525,900	\$ 510,590	\$ 510,590	\$ -
Miscellaneous revenue	-	-	-	-
<i>Total revenues</i>	525,900	510,590	510,590	-
<i>Expenditures:</i>				
Personal Services & Benefits	438,600	435,600	434,679	921
Contractual services	5,000	5,000	5,000	-
Other Operating Costs	82,300	69,990	53,300	16,690
<i>Total expenditures</i>	525,900	510,590	492,979	17,611
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	17,611	17,611
<i>Net change in fund balances</i>	\$ -	\$ -	\$ 17,611	\$ 17,611
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			\$ 17,611	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
MEDIATION FUND - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit C-3

	Budgeted Amounts		Actual Amounts	Variance with Variance Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Fees	\$ 18,000	\$ 18,000	\$ 18,030	\$ 30
<i>Total revenues</i>	18,000	18,000	18,030	30
<i>Expenditures:</i>				
Personal Services & Benefits	-	-	-	-
Contractual services	16,500	16,500	16,500	-
Other Operating Costs	1,500	1,500	1,499	1
<i>Total expenditures</i>	18,000	18,000	17,999	1
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	31	31
<i>Net change in fund balances</i>	\$ -	\$ -	\$ 31	\$ 31
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			\$ 31	

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO Exhibit D-1
NINTH JUDICIAL DISTRICT COURT
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2010

	<u>Agency Funds</u>
ASSETS	
Cash in Banks	<u>\$ 636,429</u>
<i>Total assets</i>	<u><u>\$ 636,429</u></u>
LIABILITIES	
Amounts held for others	<u>\$ 636,429</u>
<i>Total liabilities</i>	<u><u>\$ 636,429</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1. Summary of Significant Accounting Policies

The financial statements of the Ninth Judicial District Court have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standard Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of the Ninth Judicial District Court's accounting policies are described below.

A. Reporting Entity

The District Court is given its authority under Section 13 of the New Mexico State Constitution and Sections 34-6-1, 34-6-2, 34-6-12 and 36-5-17 through 34-6-47 of the New Mexico State Statutes Annotated, 1978 Compilation, and is a component unit of the State of New Mexico. The agency code assigned by the Department of Finance and Administration for the District Court is 23900. The District Court judges are elected to their position in a partisan election prior to being eligible for a nonpartisan retention election. Thereafter, each judge is subject to retention or rejection on a nonpartisan ballot every sixth year. The District Court is the state court of general jurisdiction and is authorized to hear and determine all civil and criminal cases which are not specifically exempted from its jurisdiction. Financing of the District Court is by state appropriations.

The District Court's basic financial statements include all activities and accounts of the District Court's "financial reporting entity."

The financial reporting entity consists of the primary government, and another organization for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body, and either it is able to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens, on the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects, activities, or level of services performed or provided by the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organization's resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization.

The District Court's Office has no component units.

The Ninth Judicial District Court is a part of the Judicial Branch of the State of New Mexico. These financial statements include only those funds and activities over which the Ninth Judicial District Court has oversight responsibility. The Ninth Judicial District Court is not included in any other government "reporting entity" as described in Section 2100, "Codification of Governmental Accounting and Financial Reporting Standards."

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1. Summary of Significant Accounting Policies - (Continued)

B. *Government-wide and fund financial statements*

The government-wide financial statements (i.e., the statement of net assets and the statement of activities and changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The District Court does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Private-sector standards of accounting and financial reporting issued prior to November 30, 1989 generally are followed in both the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The District Court has elected not to follow subsequent private-sector guidance.

The accounts of the Ninth Judicial District Court are organized on a fund basis, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which spending activities are controlled. The following fund types and account groups are used by the Ninth Judicial District Court.

GOVERNMENTAL FUND

General Fund (149) – The General Fund is the general operating fund of the District Court and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is funded primarily by an appropriation from the State General Fund and any unused funds at the end of the fiscal year revert back to the State General Fund. The General Fund is always reported as a major fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes. No expenditures can be made from the Special Revenue Funds for general operations of the District Court. The District Court has two Special Revenue Funds.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1. Summary of Significant Accounting Policies - (Continued)

B. *Government-wide and fund financial statements (Continued)*

Child Support Hearing Officer Fund (927) – The District Court has entered into an agreement with the State of New Mexico Human Services Department (HSD) operating through its Child Support Enforcement Division (CSED) which administers a statewide plan for child support enforcement in compliance with Title IV-D of the federal Social Security Act. HSD provides funding to the District Court for implementing measures for the use of child support hearing officers in the adjudication of legal actions for child support pursuant to NMSA 1978 Sec. 40-4B-1. The Child Support Hearing Officer Fund is a non-reverting fund. The Child Support Hearing Officer Fund is reported as a major fund.

Mediation Fund (847) – The District Court has established a domestic relations mediation program pursuant to section 5 [40-12-5, NMSA, 1978 Compilation] of the Domestic Relations Mediation Act. Deposits to the fund shall include payments made through the imposition of a sliding fee scale pursuant to Section 5 [40-12-5, NMSA, 1978 Compilation] of the Domestic Relations Mediation Act and the collection of the surcharge provided for in Section 6 [40-12-6, NMSA 1978 Compilation] of that act. The Mediation Fund is a non-reverting fund. The Mediation Fund is reported as a major fund.

FIDUCIARY FUNDS

Agency Funds – Agency Funds are used to account for assets held by the District Court in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

Agency funds for the District Court are as follows:

1. Litigant’s Fund – these monies are amounts collected from persons involved in pending litigation. The Court has custody and may invest these monies until refunded and, if not stated, the interest earned is transferred to the State General Fund.
2. Court Clerk’s Fund – These monies are collected from individuals filing with the Court. These monies are remitted intact to the New Mexico State Treasurer.

C. *Measurement focus, basis of accounting, and financial statement presentation*

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net assets and the statement of activities display information about the District Court, the primary government, as a whole without displaying individual funds or fund types. Generally these statements distinguish between activities that are governmental and those that are considered business-type activities. The District Court has no business-type activities; therefore, these statements only reflect governmental activities. Government-wide financial statements exclude information about fiduciary funds and component units that are fiduciary in nature.

The government-wide statements are prepared using the “economic resources” measurements focus and the accrual basis of accounting. Under this measurement focus, all assets and liabilities (whether current or non-current, financial or non-financial) associated with their activities are reported. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange-like transactions are recognized when the exchange takes place.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1. Summary of Significant Accounting Policies - (Continued)

C. *Measurement focus, basis of accounting, and financial statement presentation (continued)*

FUND FINANCIAL STATEMENTS

The governmental fund financial statements are prepared using only a “current financial resources” measurement focus and the modified accrual basis of accounting. Under this focus, only current financial assets and liabilities are generally included on the balance sheet. The operating statements present sources and uses of available spendable financial resources during a given period. Governmental funds use fund balance as their measure of available spendable financial resources at the end of the period. Under the modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. For this purpose, the District Court considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred. A reconciliation is provided with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

D. *Budgets and Budgetary Accounting*

The Ninth Judicial District Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. No later than September 1, the Ninth Judicial District Court submits to the Judicial Budget Office (JBO), the Legislative Finance Committee (LFC), and the Department of Finance and Administration (DFA) an appropriation request for the fiscal year commencing the following July 1. The appropriation request includes proposed expenditures and the means of financing them.
2. Appropriation request hearings are scheduled by the JBO. Recommendations are made by the JBO to the Supreme Court for their approval. The Supreme Court approved appropriation request is then submitted to the Legislature as the Supreme Court’s recommended appropriation request for the Ninth Judicial District Court
3. Budget hearings are scheduled before the New Mexico House Appropriations and the Senate Finance Committees. The final outcome of these hearings is incorporated into the General Appropriations Act.
4. The act is signed into law by the Governor of the State of New Mexico within the legally prescribed time limit.
5. The Ninth Judicial District Court submits, no later than May 1, to DFA an annual operating budget by category and line item based upon the appropriation made by the Legislature. The DFA Budget Division reviews and approves the operating budget which becomes effective on July 1. All subsequent budget adjustments must be approved by the JBO and the director of DFA – Budget Division. The budget was amended in a legal manner for the current year.
6. Budget control for expenditures is by category of expenditures and to meet legal compliance cannot exceed the total budget for the fund.
7. Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund, Special Revenue Funds and Capital Project Fund.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1. Summary of Significant Accounting Policies - (Continued)

D. *Budgets and Budgetary Accounting (continued)*

8. Appropriations lapse at the end of the fiscal year except for those amounts properly encumbered for accounts payable. All unused annual appropriation within the General Fund revert to the State General Fund. The Child Support Hearing Officer Fund and Mediation Fund are Special Revenue Funds and are non-reverting funds.

During the fiscal year 2005 the General Appropriation Act of 2004 established the modified accrual basis of accounting as the budgetary basis of accounting for the encumbrances at the end of the fiscal year 2005. However, only valid encumbrances (those paid within the deadline set by DFA) are included in the budgetary statements. In addition, the budgetary financial statements include the purchase of capital assets as budgetary expenditures and omit expenditures that are not expected to be paid out of available financial resources. Budgetary financial statements omit revenue included in accounts receivable that is not expected to be received within 60 days following the end of the fiscal year. Thus budgetary comparisons presented in the report for the fiscal year are on the modified accrual basis of accounting. For comparison to the legally adopted budget, revenues and expenditures were adjusted to the budgetary basis

E. *Encumbrances*

Encumbrances follow the modified accrual basis of accounting. Outstanding valid encumbrances are classified as accounts payable if they are normally paid before 30 days after the end of the fiscal year. After this deadline, the agency may still make the expenditure for a prior year accounts payable; however, they must first obtain DFA's permission to pay prior year bills. "Permission to pay prior year bills" is a penalty under law for not paying bills timely. It penalizes an agency by mandating that they charge an expenditure of one fiscal year to the subsequent fiscal year's budget.

F. *Inventory*

The cost of office supply inventory items are recorded as expenditures at the time they are purchased.

G. *Accrued Annual Leave*

Qualified employees accumulate annual leave to a maximum of 240 hours as follows:

<u>Years Of Service</u>	<u>Hours Earned Per Month</u>
1 month - 3 yrs	10
3 yrs - 7 yrs	12
7 yrs - 14 yrs	14
Over 14 yrs	16

The maximum accrued annual leave may be carried forward into the beginning of the next calendar year and any excess is lost. When employees terminate, they are compensated for accumulated unpaid annual leave as of the date of termination. Accrued annual leave is recorded as a liability and net changes are recorded as an expenditure in the government-wide financial statements. The fund financial statements and budgetary comparison reports only recognize the compensated absences when payments are made to employees.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1. Summary of Significant Accounting Policies - (Continued)

H. *Accrued Sick Leave*

Chapter 150, Laws of 1983 provides for the payment to employees for accumulated sick leave under certain conditions. Employees who have over 600 hours of accumulated sick leave can receive payment for the hours over 600 up to 120 hours in a fiscal year. However, the sick leave will be paid at fifty percent of the employee's regular hourly wage. At retirement, employees can receive fifty percent payment for up to 400 hours for the hours over 600 hours of accumulated sick leave. Employees who terminate receive no payment for accumulated sick leave. Therefore, the only sick leave which has been accrued represents the hours earned at the end of the fiscal year over 600 hours. Expenditures for accumulated sick pay for hours under 600 hours will be recognized as employees take such absences. Accrued vested sick pay is recorded as a liability and net changes are recorded as an expenditure in the government-wide financial statements. For fund financial statements and budgetary reporting the expenditure is only recognized when payments are made to employees.

I. *Capital Assets*

In the government-wide financial statements, fixed assets are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets are recorded at their estimated fair value at the date of donation. Capital assets with a value exceeding \$5,000 are capitalized and depreciated. The legislature enacted HB 1074 during a recent Legislative Session, changing the "Audit Act" capitalization threshold for movable chattel and equipment from items costing more than \$1,000 to items costing more than \$5,000.

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Automotive	5 years
Equipment and Machinery	6 years
Furniture and Fixtures	7 years
Data processing	3 years
Library	3 years

In the fund financial statements and budgetary comparisons, capital assets used in governmental fund operation are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

The District Court's library is held for education and research, protected, kept unencumbered, preserved, and consists of all individual items with a value less than the capitalization threshold. Therefore the library is not reported as a capital asset.

J. *Intergovernmental Receivables and Deferred Revenue*

Intergovernmental Receivables include amounts due from grantors for grants for specific programs and capital projects. Program grants and capital grants are recorded as receivables and revenues at the time reimbursable projects costs are incurred. Revenues received in advance of project costs being incurred would be deferred revenue.

K. *Due to State General Fund for Reversions*

State General Fund appropriations are reverting appropriations and special revenue funds revenues are non-reverting. State General Fund appropriations that are not encumbered at year end and are not spent by August 31 following the year-end are considered reverting. Reverting amounts are recorded as a payable to the State General Fund and as an "other financing use" at year-end.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1. Summary of Significant Accounting Policies - (Continued)

L. *Cost of Operations Not Included in Statements*

The local Counties provide the cost of building space and related expenses to the District Court.

M. *Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

N. *Equity*

Equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt, consists of capital assets net of accumulated depreciation and reduced by any outstanding debt. The District Court has no outstanding debt relating to capital assets.
2. Restricted net assets, consists of net asset with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net assets are all other net assets that do not meet the definition of “restricted” or “invested in capital assets, net or related debt”.

O. *Use of Restricted and Un-Restricted Resources*

When both restricted and unrestricted resources are available for use, it is the District Court’s policy to use the restricted resources first. Then unrestricted resources are used as needed.

Fund Financial Statements: Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved or unreserved.

NOTE 2. Cash and Investments

The appropriations from the State General Fund and other general fund monies are held by the State Treasurer as an Investment in the State Treasurer General Fund Investment Pool. The District Court deposits the Court Clerk’s funds directly into an interest bearing bank account in the name of the State Treasurer’s Office. The District Court’s litigant’s fund accounts are held by private financial institutions and in the State of New Mexico Local Government Investment Pool (LGIP) in the name of the State Treasurer and the name of the Ninth Judicial District Court.

A schedule of cash and investments accounts is as follows:

<u>Investments in the State Treasurer General Fund Investment Pool</u>	<u>Agency</u>	<u>SHARE Fund</u>	<u>Fair Value</u>	<u>Investment Maturities Less than 1 Yr</u>
General Fund	23900	1490	\$ 277,653	\$ 277,653
Child Support Hearing Officer Fund	23900	9270	27,630	27,630
Mediation Fund	23900	8470	<u>24,588</u>	<u>24,588</u>
Total Governmental Funds			<u>\$ 329,871</u>	<u>\$ 329,871</u>

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 2. Cash and Investments (Continued)

The State Treasurer Local Government Investment Pool is not SEC Registered. Section 6-10-10 I, NMSA 1978, empowers the State Treasurer, with the advice and consent of the State Board of Finance, to invest money held in the short-term investment funds in the securities that are issued by the United States government or by its departments or agencies and are either backed by the full faith and credit of the United States government or are agencies sponsored by the United States government. The Local Government Investment Pool investments are monitored by the same investment committee and the same policies and procedures that apply to all other state investments. The pool does not have unit shares; at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in the amounts of the fund were invested. Any realized gain or loss on the portfolio is distributed through the investment yield on distribution dates. The carrying amount of the portfolio approximates the fair value of all investments at June 30, 2010. The State of New Mexico is regulatory oversight entity and participation in the pool in voluntary.

Interest rate risk is the risk that interest rate variations may adversely affect an investment's fair value. The prices of securities fluctuate with market interest rate and the securities held in a portfolio will decline if market interest rates rise. The portfolio's weighted average maturity (WAM) is a key determinant of the tolerance of a fund's investments to rising interest rates. At June 30, 2010, the District Court's investment of New MexiGROW LGIP had a credit risk rating of AAAM and a 50-day WAM.

Agency Funds:

Accounts in the name of Ninth Judicial District Court:

		<u>Bank</u>	<u>Deposits</u>	<u>Outstanding</u>	<u>Reconciled</u>
		<u>Balance</u>	<u>in Transit</u>	<u>Checks</u>	<u>Balance</u>
Bank of Clovis	Checking	\$ 285,832	\$ —	\$ —	\$ 285,832
Bank of Clovis	Savings	182,271	—	—	182,271
Wells Fargo Bank	Checking	148,628	—	—	148,628
Wells Fargo Bank	Checking	<u>19,698</u>	<u>—</u>	<u>—</u>	<u>19,698</u>
Total District Court Accounts		<u>\$ 636,429</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 636,429</u>

Section 6-10-16, NMSA 1978 Compilation states that no security is required for the deposit of public money that is insured by the FDIC. One half of public money in excess of the FDIC coverage must have pledged collateral. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution or, (c) collateralized with securities held by the pledging financial institution's trust department or agent, but not in the depositor-government's name. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to the government.

The District Court may invest in the following type of investments: (1) Securities of the United States Government; (2) Obligations of the State of New Mexico or any county, municipality, or school district within the State of New Mexico. The District Court did not make any investments during the fiscal year.

The collateral categories below represent only those deposits held by the court, in trust for other parties, and do not include deposits of the District Court's funds held by the State Treasurer. The collateralization of the District Court's funds held by the State Treasurer is monitored by the State Treasurer's Office. The State Treasurer issues separate financial statements that disclose the collateral pledged to secure those deposits.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 2. Cash and Investments (Continued)

At June 30, 2010 the Ninth Judicial District Court's agency funds had the following bank accounts:

	Bank Of Clovis	Wells Fargo Bank	Total
Total amounts of deposits	\$ 468,103	\$ 168,326	\$ 636,429
FDIC coverage	(250,000)	(168,326)	(418,326)
Total uninsured public funds	<u>\$ 218,103</u>	<u>\$ —</u>	<u>\$ 218,103</u>
Pledged collateral held by pledging bank's trust department or agent but not in agency's name	<u>218,103</u>	<u>—</u>	<u>218,103</u>
Collateral requirement: 50% uninsured public funds	\$ 109,052	\$ —	\$ 109,052
Pledged security	<u>(1,525,000)</u>	<u>—</u>	<u>(1,525,000)</u>
Total under (over) collateralized	<u>\$ (1,415,948)</u>	<u>\$ —</u>	<u>\$ (1,415,948)</u>

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District Court's deposits may not be returned to it. The District Court does not have a deposit policy for custodial credit risk other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2010, \$218,103 of the District Court's bank balance of \$636,429 was exposed to custodial credit risk as it was uninsured and the collateral was held by the pledging bank's trust department, not in the District's name. At June 30, 2010, the carrying amount of these deposits was \$636,429.

NOTE 3. Accounts Receivable

As of June 30, 2010, accounts receivable consisted of \$42,549 receivable from the State of New Mexico for Child Support Hearing Officer Services. The amount is considered fully collectible.

NOTE 4. Capital Assets

A summary of changes in capital assets and accumulated depreciation is as follows:

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
Capital Assets:				
Furniture and Fixtures	\$ 81,167	\$ —	\$ 33,416	\$ 47,751
Equipment	286,734	—	69,854	216,880
Data Processing	45,059	—	8,280	36,779
Vehicles	270,206	13,395	81,977	201,624
Library	<u>5,744</u>	<u>—</u>	<u>5,744</u>	<u>—</u>
Total Capital Assets	<u>688,910</u>	<u>13,395</u>	<u>199,271</u>	<u>503,034</u>
Less Accumulated Depreciation:				
Furniture and Fixtures	\$ 50,634	\$ 3,950	\$ 23,747	\$ 30,837
Equipment	200,370	22,783	60,515	162,638
Data Processing	39,943	1,919	8,820	33,042
Vehicles	153,552	17,720	64,820	106,452
Library	<u>5,744</u>	<u>—</u>	<u>5,744</u>	<u>—</u>
Total Accumulated Depreciation	<u>450,243</u>	<u>46,372</u>	<u>163,646</u>	<u>332,969</u>
Net Capital Assets	<u>\$ 238,667</u>	<u>\$ (32,977)</u>	<u>\$ (35,625)</u>	<u>\$ 170,065</u>

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 4. Capital Assets (continued)

Depreciation Expense was charged to functions as follows:

General Fund	\$ 35,248
CSHO Fund	<u>11,124</u>
Total Depreciation Expense	<u><u>\$ 46,372</u></u>

NOTE 5. Due to State of New Mexico General Fund

Due to State of New Mexico General Fund as of June 30, 2010 are as follows:

June 2010 court costs collected	\$ 5,653
Fiscal year 2010 reversion	<u>3,172</u>
Total Reversion Due to State General Fund	<u><u>\$ 8,825</u></u>

NOTE 6. Due to Other State Agencies

Due to Other State Agencies as of June 30, 2010 are as follows:

PERA, Share Fund 60300, District Judge's Retirement	\$ 5,168
NM Compilation Commission, Share Fund 07600, CV filing fees Administrative Office of the Courts, Share Fund 01200, Court costs / jury demand fees	<u>1,450</u>
Total	<u><u>\$ 8,250</u></u>

NOTE 7. Compensated Absences

A summary of changes in compensable absences is as follows:

	Balance <u>June 30, 2009</u>	<u>Increase</u>	<u>Decrease</u>	Balance <u>June 30, 2010</u>	Amount Due Within One <u>Year</u>
Accrued Annual Leave	\$ 144,899	\$ 134,637	\$ 185,335	\$ 94,201	\$ 94,201
Accrued Sick Leave	<u>5,091</u>	<u>80,963</u>	<u>81,089</u>	<u>4,965</u>	<u>4,965</u>
Total Accrued					
Compensable Absences	<u><u>\$ 149,990</u></u>	<u><u>\$ 215,600</u></u>	<u><u>\$ 266,424</u></u>	<u><u>\$ 99,166</u></u>	<u><u>\$ 99,166</u></u>

Accrued Compensable Absences are maintained on a first earned, first used method; therefore, it is expected that all of the accrued compensable absences as of the end of the fiscal year will be used and due within one year. It is also anticipated that all compensable absences will not all be used within the same year as they were earned.

In prior years, eighty-five percent has been paid by the general fund and fifteen percent by the child support hearing officer fund.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 8. Operating Leases

The District Court has operating leases for various office equipment. The leases have terms that vary from four to five years and are payable on a monthly or quarterly basis. Each individual lease can be terminated due to lack of funding from the legislature with no penalty to the District Court. Minimum future rental payments under operating leases having terms in excess of one year as of June 30, 2010, and for the next three years and in the aggregate are:

<u>Period Ending</u>	<u>Amounts</u>
June 30, 2011	\$ 16,684
June 30, 2012	11,260
June 30, 2013	<u>5,335</u>
	<u>\$ 33,279</u>

The District Court recorded rental of equipment expense of \$37,361 for the year ending June 30, 2010.

NOTE 9. Pension Plan - Public Employees Retirement Association

Plan Description. Substantially all of the Ninth Judicial District Court’s full-time employees participate in a public employee retirement system authorized under the Public Employees Retirement Act (PERA) (Chapter 10, Article 11 NMSA 1978). The Public Employees Retirement Association (PERA) is the administrator of the plan, which is a cost-sharing, multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members and beneficiaries. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to PERA, P.O. Box 2123, Santa Fe, New Mexico, 87504-2123. The report is also available on PERA’s website at www.pera.state.nm.us.

Funding Policy. Plan members are required to contribute 8.82% of their gross salary. The Ninth Judicial District Court is required to contribute 15.09% of the gross covered salary. The contribution requirements of plan members and the Ninth Judicial District Court are established in State statute under Chapter 10, Article 11 NMSA 1978. The requirements may be amended by acts of legislature. The Ninth Judicial District Court’s contributions to PERA for the fiscal years ending June 30, 2010, 2009 and 2008 were \$297,999, \$327,191 and \$314,342 respectively, which equal the amount of the required contributions for each fiscal year.

NOTE 10. Retirement Plan (Judicial Branch)

All of the Ninth Judicial District Court Judges participate in defined benefit contributory retirement plans through the Judicial Retirement Act (JRA). Information pertaining to the actuarially computed present value of vested accumulated plan benefits and non-vested accumulated plan benefits, the plan’s net assets available for benefits and the assumed rate of return used in computing the present value, and ten-year historical trend information presenting JRA’s progress in accumulating sufficient assets to pay benefits when due, is not available by individual government agencies participating in the plan. Actuarial pension data for the State of New Mexico, as employer, is provided at the state-wide level in a separately issued audit report of the JRA.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 10. Retirement Plan (Judicial Branch) (continued)

Retirement Eligibility

Any person who attains the age of sixty-four years while occupying the office of judge or justice, and who, upon retirement there from, has served as a judge or justice in any combination for net less than five years, continuously or otherwise, and has ceased to hold office by reason of expiration of his term or voluntary resignation shall receive his vested retirement allowance, payable in monthly installment from the judicial retirement fund during the remainder of his life.

Any person who attains the age of sixty years while in one of such offices and who, upon retirement there from, has served as a judge or justice in any combination for not less than fifteen years, continuously or otherwise, and has ceased to hold office by reason of expiration of his term or voluntary resignation, shall receive his vested retirement allowance during the remainder of his life, payable in monthly installments from the judicial retirement fund.

Funding Policy

Judges, while in office, contribute 9.0% of their gross salary to the member contribution fund. The District Court contributes 10.5% of the member's gross salary and remits \$38.00 of each civil case docket fee paid into the Judge's Retirement Fund. The Court contributed \$59,442 and remitted \$66,487 in filing fees to the plan during the year ended June 30, 2010 and the judges contributed \$49,751 for a total contribution of \$175,680.

The payroll covered by JRA for the year ended June 30, 2010 was \$559,963.

NOTE 11. Post-Employment Benefits – State Retiree Health Care Plan

Plan Description. The Ninth Judicial District Court contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (RHCA). The RHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses, dependents, and surviving spouses and dependents. The RHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and amending benefit provisions of the healthcare plan and is also authorized to designate optional and / or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

Eligible retirees are: (1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the RHCA plan on the person's behalf unless that person retires before the employer's RHCA effective date, in which event the time period required for employee and employer contributions shall become the period of time between the employer's effective date and the date of retirement; (2) retirees defined by the Act who retired prior to July 1, 1990; (3) former legislators who served at least two years; and (4) former governing authority members who served at least four years.

The RHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment healthcare plan. That report and further information can be obtained by writing to the Retiree Health Care Authority at 4308 Carlisle NE, Suite 104, Albuquerque NM 87107.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 11. Post-Employment Benefits – State Retiree Health Care Plan (continued)

Funding Policy. The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer’s RHCA effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premiums to cover their claims and the administrative expenses of the plan. The monthly premium rate schedule can be obtained from the RHCA or viewed on their website at www.nmrhca.state.nm.us.

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. During the fiscal year ended June 30, 2010, the statute required each participating employer to contribute 1.3% of each participating employee’s annual salary; each participating employee was required to contribute .65% of their salary. In the fiscal years ending June 30, 2011 through June 30, 2013 the contribution rates for employees and employers will rise as follows:

For employees who are not members of an enhanced retirement plan the contribution rates will be:

<u>Fiscal Year</u>	<u>Employer Contribution Rate</u>	<u>Employee Contribution Rate</u>
FY11	1.666%	.833%
FY12	1.834%	.917%
FY13	2.000%	1.000%

For employees who are members of an enhanced retirement plan (state police and adult correctional officer coverage plan 1, municipal police member coverage plans 3, 4 and 5; municipal fire member coverage plan 3, 4 and 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act [10-12B-1 NMSA 1978]) the contribution rates will be:

<u>Fiscal Year</u>	<u>Employer Contribution Rate</u>	<u>Employee Contribution Rate</u>
FY11	2.084%	1.042%
FY12	2.292%	1.146%
FY13	2.500%	1.250%

Also, employers joining the program after 1/1/98 are also required to make a surplus-amount contribution to the RHCA based on one of two formulas at agreed-upon intervals.

The RHCA plan is financed on a pay-as-you-go basis. The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the contributions can be changed by the New Mexico State Legislature.

The Ninth Judicial District Court’s contributions to the RHCA for the years ended June 30, 2010, 2009 and 2008 were \$31,733, \$30,309 and \$29,119, respectively, which equal the required contribution for each year.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 12. Risk of Loss

The Ninth Judicial District Court is exposed to various risk of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees or others; or acts of God. The District Court is insured through Risk Management Division of the General Services Department, which is accounted for as an internal service fund of the State of New Mexico. In general, Risk Management Division responds to suits against the state and state agencies; manages fund to provide unemployment compensation, tort liability insurance, workman's compensation, and general and property insurance, and attempts to reduce the number of suits against the state and state agencies through the risk management process. The actuarial gains and losses of Risk Management Division were not available and are not included in this report. However, the District Court would not be liable for more than the annual premiums.

NOTE 13. Unrestricted Deficit Net Assets

GASB 34 requires recording of capitalized assets, net of accumulated depreciation and long term liabilities, which results in an unrestricted net asset deficit of \$98,816. The deficit is created by compensated absence liabilities which are expected to be paid from subsequent years state general fund appropriations.

NOTE 14. Interagency Transfers

SHARE Fund #	TITLE	TRANSFER	
		IN	OUT
(1) 85300	Department of Finance and Administration	\$ 3,251,000	\$ -
(2) 85300	Department of Finance and Administration		3,172
(3) 13900	Administrative Office of the Courts	76,048	-
Total		<u>\$ 3,327,048</u>	<u>\$ 3,172</u>

- (1) General Fund Appropriation, Laws of 2009, Chapter 124, Section 4(B)
- (2) Fiscal Year 2010 Reversion
- (3) CASA Program Appropriation, Laws of 2009, Chapter 124, Section 4(B)

NOTE 15. Subsequent Accounting Standard Pronouncements

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is effective for financial statement periods beginning after June 15, 2010. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 16. Cooperative Agreement

The District Court has the following Cooperative Agreement:

- A. Participants - The New Mexico Human Services Department (HSD) and the Ninth Judicial District Court.
- B. Party responsible for operations – The Ninth Judicial District Court.
- C. Description - for the provision of a Child Support Hearing Officer and related services pursuant to NMSA 1978, Section 40-4B-1 etseq. (1999 Repl. Pam).

The purpose of this cooperative agreement is to:

- 1. Provide additional personnel, support and procedures necessary to ensure prompt and full payment by obligated parties of child and medical support obligations and, where applicable, attendant spousal support obligations;
 - 2. Ensure that support payments are made in compliance with federal regulations governing the state’s federally mandated program pursuant to Title IV-D of the Federal Social Security Act;
 - 3. Comply with the state plan and program to establish and enforce support obligations;
 - 4. Improve compliance and speed up the processing of cases and completion of paternity, child and medical support actions, and maintain compliance with federal performance measures;
 - 5. Provide additional court monitoring for the increased caseload;
 - 6. Provide raises to court staff as provided by law;
 - 7. Ensure the transmittal of child support payments to CSED in accordance with the provisions in 40-4A-4.1 NMSA and ensure prompt and full payment by obligated parties of support obligations for their dependent children and, where applicable, attendant spousal support obligations.
- D. Beginning and ending of agreement – July 1, 2009 to June 30, 2010.
 - E. Total estimated amount of cooperative agreement - \$510,590.
 - F. Amount contributed – The Human Services Department contributed \$510,590 in the current fiscal year.
 - G. Entity responsible for the annual audit – The Ninth Judicial District Court has audit responsibility.
 - H. Fiscal agent – The Ninth Judicial District Court is the fiscal agent.
 - I. Name of entity accounting for revenues and expenditures – The Ninth Judicial District Court has reflected all revenues and expenses.

SUPPLEMENTARY INFORMATION

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STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
STATEMENT OF CHANGES IN ASSETS & LIABILITIES
AGENCY FUND
JUNE 30, 2010

Statement A-1

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
<u>Curry County State Treasurer Account</u>				
Assets				
Cash in Banks	\$ -	\$ 242,524	\$ 242,524	\$ -
Total Assets	\$ -	\$ 242,524	\$ 242,524	\$ -
Liabilities				
Due to Other State Agencies	\$ -	\$ 242,524	\$ 242,524	\$ -
Total Liabilities	\$ -	\$ 242,524	\$ 242,524	\$ -
<u>Curry County Administrative Trust Account</u>				
Assets				
Cash in Banks	\$ 216,859	\$ 522,334	\$ 453,361	\$ 285,832
Total Assets	\$ 216,859	\$ 522,334	\$ 453,361	\$ 285,832
Liabilities				
Deposits held for Litigants	\$ 216,810	\$ 521,664	\$ 452,708	\$ 285,766
Interest Due to State Treasurer	49	670	653	66
Total Liabilities	\$ 216,859	\$ 522,334	\$ 453,361	\$ 285,832
<u>Curry County Litigant Account</u>				
Assets				
Cash in Banks	\$ 127,513	\$ 184,113	\$ 129,355	\$ 182,271
Total Assets	\$ 127,513	\$ 184,113	\$ 129,355	\$ 182,271
Liabilities				
Deposits held for Litigants	\$ 127,513	\$ 184,113	\$ 129,355	\$ 182,271
Total Liabilities	\$ 127,513	\$ 184,113	\$ 129,355	\$ 182,271

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STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
STATEMENT OF CHANGES IN ASSETS & LIABILITIES
AGENCY FUND
JUNE 30, 2010

Statement A-1

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
<u>Roosevelt County State Treasurer Account</u>				
Assets				
Cash in Banks	\$ -	\$ 72,112	\$ 72,112	\$ -
Total Assets	\$ -	\$ 72,112	\$ 72,112	\$ -
Liabilities				
Due to Other State Agencies	\$ -	\$ 72,112	\$ 72,112	\$ -
Total Liabilities	\$ -	\$ 72,112	\$ 72,112	\$ -
<u>Roosevelt County Administrative Trust Account</u>				
Assets				
Cash in Banks	\$ 108,280	\$ 129,244	\$ 88,897	\$ 148,627
Total Assets	\$ 108,280	\$ 129,244	\$ 88,897	\$ 148,627
Liabilities				
Deposits held for Litigants	\$ 108,278	\$ 129,213	\$ 88,867	\$ 148,624
Interest Due to State Treasurer	2	31	30	3
Total Liabilities	\$ 108,280	\$ 129,244	\$ 88,897	\$ 148,627
<u>Roosevelt County Litigant Account</u>				
Assets				
Cash in Banks	\$ 5	\$ 19,694	\$ -	\$ 19,699
Total Assets	\$ 5	\$ 19,694	\$ -	\$ 19,699
Liabilities				
Deposits held for Litigants	\$ 5	\$ 19,694	\$ -	\$ 19,699
Total Liabilities	\$ 5	\$ 19,694	\$ -	\$ 19,699
<u>Total Agency's Fund</u>				
Assets				
Cash in Banks	\$ 452,657	\$ 1,170,021	\$ 986,249	\$ 636,429
Total Assets	\$ 452,657	\$ 1,170,021	\$ 986,249	\$ 636,429
Liabilities				
Due to Other State Agencies	\$ -	\$ 314,636	\$ 314,636	\$ -
Deposits held for Litigants	452,606	854,684	670,930	636,360
Interest Due to State Treasurer	51	701	683	69
Total Liabilities	\$ 452,657	\$ 1,170,021	\$ 986,249	\$ 636,429

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SUPPORTING SCHEDULES

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STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY
FOR PUBLIC FUNDS
JUNE 30, 2010

Schedule I

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Par Value June 30, 2010</u>	<u>Name and Location of Safekeeper</u>
The Bank of Clovis	Bernalillo NM Mun Sch Dist Cusip 085279JF5, 4.40%, 08-11-11	\$ 450,000	TIB
The Bank of Clovis	Cloudcroft NM Mun Scho Cusip 189134EA3, 4.00%, 08-01-15	125,000	TIB
The Bank of Clovis	Cloudcroft NM Mun Scho Cusip 189134EB1, 4.13%, 08-01-16	150,000	TIB
The Bank of Clovis	Los Lunas NM Sch Dist Cusip 545562MS6, 3.80%, 07-15-16	400,000	TIB
The Bank of Clovis	Los Lunas NM Sch Dist Cusip 545562MT4, 3.85%, 07-15-17	<u>400,000</u>	TIB
Total, Bank of Clovis		<u><u>\$ 1,525,000</u></u>	

The accompanying notes are an integral part of these financial statements.

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COMPLIANCE SECTION

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Teddy L. Hartley, Chief Judge
Ninth Judicial District Court
Clovis, New Mexico
And
Mr. Hector H. Balderas
New Mexico State Auditor

We have audited the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, the budgetary comparisons of the general fund and major special revenue funds, and the supplemental information of the Ninth Judicial District Court, as of and for the year ended June 30, 2010, and have issued our report thereon dated December 14, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Ninth Judicial District Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Ninth Judicial District Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item FS 10-01.

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The Court's responses to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the agency's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, others within the organization, the Office of the State Auditor, and the Department of Finance and Administration and is not intended to be and should not be used by anyone other than these specified parties.

Grigo Professional Services, LLC

Albuquerque, New Mexico
December 14, 2010

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STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2010

Schedule I

Section I – Summary of Audit Results

Financial Statements:

1. Type of auditors' report issued	Unqualified
2. Internal control over financial reporting:	
a. Material weakness identified?	No
b. Significant deficiency identified not considered to be a material weakness?	Yes
c. Control deficiency identified not considered to be a significant deficiency?	No
d. Noncompliance material to financial statements noted?	No

Section II – Financial Statement Findings

FS 10-01 – Disposition of Fixed Assets

Criteria: Sections 13-6-1 through 13-6-2 NMSA 1978 and the procurement code govern the disposition of fixed assets.

Condition: During the audit we came across several vehicles that were traded in and a phone system that was given to another entity. The District Court did not notify the Office of the State Auditor of the planned disposal of capital assets.

Cause: The Agency does not have internal controls related to the disposal of fixed assets in order to ensure compliance.

Effect: The Agency is not in compliance with Sections 13-6-1 through 13-6-2 NMSA 1978 and the procurement code related to the disposal of fixed assets.

Auditors' Recommendation: Policies and procedures should be established for the disposal of fixed assets. Proper supporting documentation should be retained and provided during the annual audit.

Management's Response: Due to significant budget cuts in FY 2009 and again in FY 2010, there were some decisions regarding special circumstances that had to be made and implemented quickly in order to maximize the limited funds available during the fiscal year in order to operate the Court and fulfill the Court's constitutional duties and responsibilities to the citizens of New Mexico.

Vehicle trades: The Court owned four (4) high mileage vehicles which were worn out and past their useful life. The cars were continually breaking down causing high repair bills and were not safe and reliable for use by the District Judges and court staff in carrying out their job related travel. There were no Capital funds available and the likelihood for obtaining capital funds in the next fiscal year(s) for vehicle purchase was determined to be unrealistic. Due to budget cuts during FY 2009 and 2010, it was increasingly difficult to keep these four obsolete vehicles in even minimally safe condition. The Court Executive Officer and the Chief District Judge determined that the four junk vehicles should be traded for one quality gently-used vehicle. Several car dealers were contacted to quote trade-in values for these four vehicles towards the purchase price of one of a list of several quality gently-used vehicles. Time was of the essence in this trade situation since the vendors were not willing to wait through the entire processes for state assets acquisition and disposal. To complicate matters, the General Services Department had misplaced the titles to the four obsolete vehicles and the Court had to apply to the Motor Vehicles Department for duplicate titles. The Court made the decision to move forward with this extremely cost effective procurement of a safe and reliable gently-used 2009 Ford Edge with approximately 12,000 miles for use by the District Judges and Court Staff in carrying out their job related travel. The procurement was in the best interest of the State of New Mexico and the 9th Judicial District Court.

STATE OF NEW MEXICO
NINTH JUDICIAL DISTRICT COURT
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2010

Schedule I

Phone System given to another state agency: The 9th Judicial District Court had several phone systems serving 6 facilities in Las Vegas (CSHO), Portales and Clovis, NM. All but one of the systems was obsolete and none of the systems were compatible for using intercom. The one good phone system did not have the functionality to be expanded to fulfill the needs of the court. The Court was able to use capital funds to procure a new phone system that drastically reduced the telecommunication costs currently and in the future while also increasing efficiency of staff by allowing intercom features between the 6 court locations. Consequently, several old phone systems and one relatively new phone systems were retired.

The 10th Judicial District Court was in tremendous need of a new phone system and had minimal funding to procure new telecommunications. The Chief Judges and management of the 9th and 10th Judicial District Courts decided that the 9th Judicial District Court would transfer ownership of the relatively new phone system to the 10th Judicial District Court as it met their telecommunications needs perfectly. When the decision was made, it was nearing the end of the fiscal year. Due to the severe budget cuts in FY 2009 and 2010, the 10th Judicial District Court had limited funding to install the phone system in their courts utilizing FY 2010 money and would not have any funds for this purpose available in FY 2011. Therefore, the 10th Judicial District Court had to install the phone system prior to 06/30/2010 (FY2010 year-end).

Because it was in the best interest of the State of New Mexico and the 10th Judicial District Court, the 9th Judicial District Court transferred ownership of the phone system to the 10th Judicial District Court without completing the entire asset disposal processes.

Management is well aware of the procurement code as it relates to the disposal of fixed assets and is committed to follow the agency's internal policies and procedures that have been established for the disposal of fixed assets as well as maintain proper supporting documentation retention to provide during the annual audit for any future fixed asset disposals.

Section III – Prior Year Audit Findings

None

Section IV – Other Disclosures

Auditor Prepared Financials

The financial statements presented in this report were prepared by the auditors, Griego Professional Services, LLC.

Exit Conference

The contents of this report were discussed on December 14, 2010. The following individuals were in attendance.

Ninth Judicial District Court

Honorable Teddy L. Hartley, Chief District Judge, Division III
Louis C. Moore, Court Executive Officer
Jo Ann M. Tootikian, Chief Financial Officer
Margaret Ulibarri, Financial Specialist

Griego Professional Services, LLC

Monica Yaple, CPA