

State of
New Mexico
Rio Arriba
County

Annual Financial Report
For the Year Ended June 30, 2016



(This page intentionally left blank.)

INTRODUCTORY SECTION

STATE OF NEW MEXICO

Rio Arriba County
Annual Financial Report
June 30, 2016
Table of Contents

	Exhibit	Page
INTRODUCTORY SECTION		
Table of Contents		4-5
Official Roster		7
FINANCIAL SECTION		
Independent Auditors' Report		10-12
BASIC FINANCIAL STATEMENTS		
Government-wide Financial Statements:		
Statement of Net Position	A-1	14-15
Statement of Activities	A-2	16-17
Fund Financial Statements:		
Balance Sheet - Governmental Funds	B-1	18
Reconciliation of the Balance Sheet to the Statement of Net Position	B-1	19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	B-2	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	B-2	21
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (Non-GAAP Budgetary Basis) and Actual:		
General Fund	C-1	22
Statement of Fiduciary Assets and Liabilities-Agency Funds	D-1	23
NOTES TO THE FINANCIAL STATEMENTS		25-53
REQUIRED SUPPLEMENTARY INFORMATION		
	Schedule	
Schedule of County's Proportionate Share of the Net Pension Liability	I	56-57
Schedule of County's Contributions - Public Employees Retirement Association (PERA) Plan	II	58-59
Notes to Required Supplementary Information		60
SUPPLEMENTARY INFORMATION		
	Statement	
Nonmajor Governmental Fund Descriptions		64-69
Combining and Individual Fund Statements and Schedules:		
Combining Balance Sheet - Nonmajor Governmental Funds	A-1	70-77
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	A-2	78-85
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual:		
Jail Operations Special Revenue Fund	B-1	86
Solid Waste Special Revenue Fund	B-2	87
County Property Evaluation Special Revenue Fund	B-3	88
County Road Projects Special Revenue Fund	B-4	89
Emergency Communication/EMS Special Revenue Fund	B-5	90
Farm and Range Improvement Special Revenue Fund	B-6	91
Law Enforcement Special Revenue Fund	B-7	92
Lodgers' Tax Act Special Revenue Fund	B-8	93
Recreation Special Revenue Fund	B-9	94
Senior Citizen Program Special Revenue Fund	B-10	95
Indigent Special Revenue Fund	B-11	96
County Fire Protection Special Revenue Fund	B-12	97
DWI Grants Special Revenue Fund	B-13	98
Clerk's Recording and Filing Fees Special Revenue Fund	B-14	99

Rio Arriba County
Annual Financial Report
June 30, 2016
Table of Contents

SUPPLEMENTARY INFORMATION (continued)	<u>Statement</u>	<u>Page</u>
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual: (continued)		
Correctional Facility Special Revenue Fund	B-15	100
Fire Department Funds Special Revenue Fund	B-16	101
EMS Funds Special Revenue Fund	B-17	102
New Mexico State Library Special Revenue Fund	B-18	103
HRAB/Historical Records Advisor Board Special Revenue Fund	B-19	104
Forest Reserve Title III Special Revenue Fund	B-20	105
NMCF Regional Food Hub/Sostenga Kitchen Special Revenue Fund	B-21	106
Summer Food Program Special Revenue Fund	B-22	107
SCAAP Special Revenue Fund	B-23	108
Sheriff Grants Special Revenue Fund	B-24	109
NM Youth Conservation Corps Program Special Revenue Fund	B-25	110
NM Youth Alliance Special Revenue Fund	B-26	111
Department of Homeland Security and Emergency Management Special Revenue Fund	B-27	112
Rural Health Network (HRSA) Special Revenue Fund	B-28	113
Behavioral Health Grants Special Revenue Fund	B-29	114
PHO Health Profile Special Revenue Fund	B-30	115
National Council of Aging (NCOA) Special Revenue Fund	B-31	116
RAJJB Special Revenue Fund	B-32	117
Inmate Evercom Phone Special Revenue Fund	B-33	118
Senior Appropriations Capital Projects Fund	B-34	119
Landfill Closure Capital Projects Fund	B-35	120
Fire District Bond Funds Capital Projects Fund	B-36	121
EMS Bonds Fund Capital Projects Fund	B-37	122
County Funded Capital Projects Fund	B-38	123
2014 State Appropriation Capital Projects Fund	B-39	124
2015 State Appropriation Capital Projects Fund	B-40	125
Debt Service Funds	B-41	126
SUPPORTING SCHEDULES	<u>Schedule</u>	
Schedule of Collateral Pledged by Depository for Public Funds	III	129
Schedule of Deposit and Investment Accounts	IV	130-131
Tax Roll Reconciliation - Changes in Property Taxes Receivable	V	133
County Treasurer's Property Tax Schedule	VI	134-145
Schedule of Changes in Judiciary Assets and Liabilities	VII	147
Schedule of Joint Power Agreements and Memos of Understanding	VIII	148-151
Schedule of Vendor Information for Purchases Exceeding \$60,000 (Excluding GRT)	IX	152-153
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>		156-157
FEDERAL FINANCIAL ASSISTANCE		
Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance		160-161
Schedule of Expenditures of Federal Awards	X	162-163
Schedule of Findings and Questioned Costs	XI	165-169
OTHER DISCLOSURES		170

(This page intentionally left blank.)

STATE OF NEW MEXICO

Rio Arriba County

Official Roster

June 30, 2016

Name

Title

Board of County Commissioners

Danny J. Garcia	Commissioner
Barney Trujillo	Commissioner
Alex M. Naranjo	Commissioner

Elected Officials

Levi Valdez, Jr.	County Assessor
Moises Morales, Jr.	County Clerk
James D. Lujan	County Sheriff
Jose A. Candelaria	County Treasurer
Max Quintana	Probate Judge

Administrative Officials

Tomas Campos	County Manager
Christine Montañó	Director of Finance
David F. Trujillo	Assistant County Manager
Guadalupe Mercure	Assistant Director of Finance

(This page intentionally left blank.)

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Timothy M. Keller
New Mexico State Auditor
The Office of Management and Budget
The County Manager and
County Commissioners
Rio Arriba County
Tierra Amarilla, New Mexico

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison for the general fund of Rio Arriba County, New Mexico (the "County"), as of and for the year ended June 30, 2016, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental funds and the budgetary comparison for the major capital projects fund and all nonmajor funds presented as supplementary information, as defined by the Governmental Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2016, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2016, and the respective changes in financial position thereof, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the County as of June 30, 2016, and the respective changes in financial position thereof, and the respective budgetary comparisons for the major capital projects fund and all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Accounting principles generally accepted in the United States of America require Schedules I, II, and the Notes to the Required Supplementary Information on pages 56 through 60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

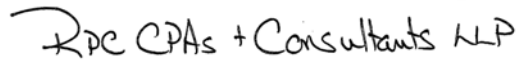
Our audit was conducted for the purpose of forming opinions on the County's financial statements that collectively comprise the County's basic financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The introductory section, the Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and Supporting Schedules III through IX required by section 2.2.2 NMAC are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards and Supporting Schedules III through VIII required by section 2.2.2 NMAC are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Award and Supporting Schedules III through VIII required by section 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The introductory section and Schedule IX have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2016 on our consideration of the County'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* in considering the County's internal control over financial reporting and compliance.



RPC CPAs + Consultants, LLP
Albuquerque, New Mexico
October 27, 2016

**BASIC
FINANCIAL STATEMENTS**

STATE OF NEW MEXICO

Rio Arriba County
Statement of Net Position
June 30, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets and Deferred Outflows			
<i>Current assets</i>			
Cash and cash equivalents	\$ 16,089,002	\$ 106,493	\$ 16,195,495
Investments	8,429,702	59,349	8,489,051
Accounts receivable:			
Property taxes, net	1,173,889	-	1,173,889
Other taxes	1,143,559	-	1,143,559
Intergovernmental	1,445,971	108,007	1,553,978
Tenant, net	-	19,195	19,195
Accrued interest	6,457	82	6,539
Prepaid expenses	-	10,135	10,135
<i>Total current assets</i>	<u>28,288,580</u>	<u>303,261</u>	<u>28,591,841</u>
<i>Noncurrent assets</i>			
Restricted cash and cash equivalents	53,659	10,175	63,834
Accounts receivable - intergovernmental	-	194,875	194,875
Restricted investments	197,002	-	197,002
Capital assets	141,647,568	5,812,205	147,459,773
Less: accumulated depreciation	(53,867,356)	(4,662,789)	(58,530,145)
<i>Total noncurrent assets</i>	<u>88,030,873</u>	<u>1,354,466</u>	<u>89,385,339</u>
<i>Deferred outflows of resources</i>			
Contributions subsequent to the measurement date	1,265,899	14,142	1,280,041
Change of assumptions	43,574	-	43,574
Changes in proportion	-	10,722	10,722
Net difference between projected and actual investment earnings	-	3,977	3,977
Difference between expected and actual experience	152,747	-	152,747
<i>Total deferred outflows of resources</i>	<u>1,462,220</u>	<u>28,841</u>	<u>1,491,061</u>
<i>Total assets and deferred outflows of resources</i>	<u>\$ 117,781,673</u>	<u>\$ 1,686,568</u>	<u>\$ 119,468,241</u>

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

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Liabilities, Deferred Inflows, and Net Position			
<i>Current liabilities</i>			
Accounts payable	\$ 596,964	\$ 12,536	\$ 609,500
Unearned revenue	-	201	201
Accrued interest	17,513	-	17,513
Tenant deposits	-	6,440	6,440
Loans and bonds payable	207,750	-	207,750
Accrued payroll	-	14,225	14,225
Accrued compensated absences	453,385	9,299	462,684
<i>Total current liabilities</i>	<u>1,275,612</u>	<u>42,701</u>	<u>1,318,313</u>
<i>Noncurrent liabilities</i>			
Loans and bonds payable	7,563,529	-	7,563,529
Compensated absences	180,106	3,844	183,950
Net pension liability	15,748,514	158,036	15,906,550
<i>Total noncurrent liabilities</i>	<u>23,492,149</u>	<u>161,880</u>	<u>23,654,029</u>
<i>Deferred inflows of resources</i>			
Changes of assumptions	139,295	61	139,356
Changes in proportion	275,278	-	275,278
Net difference between projected and actual investment earnings	48,967	4,476	53,443
Difference between expected and actual experience	300,417	3,501	303,918
<i>Total liabilities</i>	<u>763,957</u>	<u>8,038</u>	<u>771,995</u>
<i>Total liabilities and deferred inflows</i>	<u>25,531,718</u>	<u>212,619</u>	<u>25,744,337</u>
<i>Net position</i>			
Net investment in capital assets	80,008,933	1,149,416	81,158,349
Restricted for:			
Debt service	250,661	-	250,661
Special revenue	14,348,195	-	14,348,195
Section 8 Housing	-	3,735	3,735
Unrestricted	(2,357,834)	320,798	(2,037,036)
<i>Total net position</i>	<u>92,249,955</u>	<u>1,473,949</u>	<u>93,723,904</u>
<i>Total liabilities, deferred inflows of resources, and net position</i>	<u>\$ 117,781,673</u>	<u>\$ 1,686,568</u>	<u>\$ 119,468,241</u>

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

STATE OF NEW MEXICO
 Rio Arriba County
 Statement of Activities
 For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 11,717,615	\$ 1,179,347	\$ 656,079	\$ -
Public safety	11,456,435	259,524	2,924,488	-
Public works	3,081,385	675	1,491,874	931,658
Culture and recreation	999,390	3,803	-	-
Health and welfare	4,477,946	77,419	1,930,207	-
Interest and other charges	252,039	-	-	-
<i>Total governmental activities</i>	<u>31,984,810</u>	<u>1,520,768</u>	<u>7,002,648</u>	<u>931,658</u>
Business-type activities:				
Housing Authority	541,062	108,823	297,338	27,023
<i>Total business-type activities</i>	<u>541,062</u>	<u>108,823</u>	<u>297,338</u>	<u>27,023</u>
<i>Total primary governmental</i>	<u>\$ 32,525,872</u>	<u>\$ 1,629,591</u>	<u>\$ 7,299,986</u>	<u>\$ 958,681</u>

General Revenues

Taxes:

- Property
- Gross receipts
- Gasoline and motor vehicle
- Lodgers
- Franchise

Payment in lieu of taxes

Miscellaneous

Gain from sale of assets

Contributed capital

Investment income

Total general revenues

Change in net position

Net position - beginning of year

Net position - restatement (Note 17)

Net position - beginning, as restated

Net position - end of year

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

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (9,882,189)	\$ -	\$ (9,882,189)
(8,272,423)	-	(8,272,423)
(657,178)	-	(657,178)
(995,587)	-	(995,587)
(2,470,320)	-	(2,470,320)
(252,039)	-	(252,039)
(22,529,736)	-	(22,529,736)
-	(107,878)	(107,878)
-	(107,878)	(107,878)
(22,529,736)	(107,878)	(22,637,614)
6,452,374	-	6,452,374
5,674,739	-	5,674,739
5,676,663	-	5,676,663
81,155	-	81,155
2,175	-	2,175
2,407,705	-	2,407,705
357,802	74,473	432,275
6,350	-	6,350
30,000	-	30,000
79,992	216	80,208
20,768,955	74,689	20,843,644
(1,760,781)	(33,189)	(1,793,970)
93,398,196	1,507,138	94,905,334
612,540	-	612,540
94,010,736	1,507,138	95,517,874
\$ 92,249,955	\$ 1,473,949	\$ 93,723,904

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

STATE OF NEW MEXICO
 Rio Arriba County
 Balance Sheet
 Governmental Funds
 June 30, 2016

Exhibit B-1
 Page 1 of 2

	General Fund	County Funded Capital Projects	Other Governmental Funds	Total Governmental Funds
<i>Assets</i>				
Cash and cash equivalents	\$ 5,288,975	\$ 2,444,821	\$ 8,408,865	\$ 16,142,661
Investments	302,722	3,283,809	5,040,173	8,626,704
Accounts receivable				
Property taxes, net	1,173,889	-	-	1,173,889
Other taxes	499,854	107,326	536,379	1,143,559
Intergovernmental	-	-	1,445,971	1,445,971
Accrued interest	3,516	2,941	-	6,457
<i>Total assets</i>	\$ 7,268,956	\$ 5,838,897	\$ 15,431,388	\$ 28,539,241
 <i>Liabilities, deferred inflows of resources, and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ 154,617	\$ 5,129	\$ 437,218	\$ 596,964
<i>Total liabilities</i>	154,617	5,129	437,218	596,964
 <i>Deferred inflows of resources</i>				
Unavailable revenue-property taxes	1,166,226	-	-	1,166,226
<i>Total deferred inflows of resources</i>	1,166,226	-	-	1,166,226
 <i>Fund balances:</i>				
<i>Spendable</i>				
<i>Restricted:</i>				
General county operations	-	-	2,222,266	2,222,266
Public safety	-	-	5,890,415	5,890,415
County roads	-	-	1,931,304	1,931,304
Culture and recreation	-	-	102,037	102,037
Health and welfare	-	-	3,772,176	3,772,176
County property valuation	-	-	429,997	429,997
Minimum fund balance	4,388,939	-	137,478	4,526,417
Debt service	-	-	250,661	250,661
<i>Committed:</i>				
Capital projects	-	5,833,768	458,025	6,291,793
Unassigned	1,559,174	-	(200,189)	1,358,985
<i>Total fund balances</i>	5,948,113	5,833,768	14,994,170	26,776,051
 <i>Total liabilities, deferred inflows of resources, and fund balances</i>	\$ 7,268,956	\$ 5,838,897	\$ 15,431,388	\$ 28,539,241

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

STATE OF NEW MEXICO

Rio Arriba County
Governmental Funds

Exhibit B-1
Page 2 of 2

Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2016

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund balances - total governmental funds	\$	26,776,051
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		87,780,212
Delinquent property taxes not collected within sixty days after year end are not considered "available" revenues and are considered to be deferred inflow in the fund financial statement, but are considered revenue in the Statement of Activities		1,166,226
Deferred outflows of resources related to employer contributions subsequent to the measurement date		1,265,899
Deferred outflows of resources related to change of assumptions		43,574
Deferred outflows of resources related to difference between expected and actual experience		152,747
Deferred inflows of resources related to changes of assumptions		(139,295)
Deferred inflows of resources related to difference between expected and actual experience		(300,417)
Deferred inflows of resources related to changes in proportion		(275,278)
Deferred inflows of resources related to net difference between projected and actual investment earnings		(48,967)
Some liabilities, including notes and bonds payable, compensated absences, and the net pension liability, are not due and payable in the current period and, therefore, are not reported in the fund financial statements:		
Loans and bonds payable		(7,771,279)
Accrued interest		(17,513)
Accrued compensated absences		(633,491)
Net pension liability		(15,748,514)
		(15,748,514)
<i>Total net position of governmental activities</i>	\$	92,249,955

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

STATE OF NEW MEXICO
Rio Arriba County
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2016

Exhibit B-2
Page 1 of 2

	<u>General Fund</u>	<u>County Funded Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Revenues</i>				
Taxes:				
Property	\$ 6,368,010	\$ -	\$ 453,412	\$ 6,821,422
Gross receipts	1,551,889	706,462	3,416,388	5,674,739
Gasoline and motor vehicle	5,049,189	-	627,474	5,676,663
Lodgers	-	-	81,155	81,155
Franchise	2,175	-	-	2,175
Intergovernmental:				
Federal operating grants	-	-	1,318,766	1,318,766
State operating grants	448,012	6,231	5,229,639	5,683,882
State capital grants	-	-	931,658	931,658
Payment in lieu of taxes	2,407,705	-	-	2,407,705
Local Sources:				
Charges for services	193,276	-	423,029	616,305
Licenses and and permits	903,788	-	675	904,463
Investment income (loss)	(3,891)	81,529	2,354	79,992
Miscellaneous	39,018	6,720	312,064	357,802
<i>Total revenues</i>	<u>16,959,171</u>	<u>800,942</u>	<u>12,796,614</u>	<u>30,556,727</u>
<i>Expenditures</i>				
Current				
General government	10,395,202	555,077	246,094	11,196,373
Public safety	6,181,469	-	4,297,777	10,479,246
Public works	200,376	-	1,610,450	1,810,826
Culture and recreation	401,687	-	80,105	481,792
Health and welfare	377,020	-	3,720,422	4,097,442
Capital outlay	-	3,154,658	1,404,683	4,559,341
Debt service				
Principal	-	-	327,142	327,142
Interest	-	-	254,266	254,266
<i>Total expenditures</i>	<u>17,555,754</u>	<u>3,709,735</u>	<u>11,940,939</u>	<u>33,206,428</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(596,583)</u>	<u>(2,908,793)</u>	<u>855,675</u>	<u>(2,649,701)</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of assets	695	4,036	1,619	6,350
Transfers in	414,067	2,216,360	3,951,376	6,581,803
Transfers (out)	(3,757,691)	-	(2,824,112)	(6,581,803)
<i>Total other financing sources (uses)</i>	<u>(3,342,929)</u>	<u>2,220,396</u>	<u>1,128,883</u>	<u>6,350</u>
<i>Net change in fund balances</i>	<u>(3,939,512)</u>	<u>(688,397)</u>	<u>1,984,558</u>	<u>(2,643,351)</u>
<i>Fund balances - beginning of year</i>	9,275,085	6,522,165	13,009,612	28,806,862
<i>Fund balance - restatement (Note 18)</i>	612,540	-	-	612,540
<i>Fund balance - beginning of year, as restated</i>	9,887,625	6,522,165	13,009,612	29,419,402
<i>Fund balances - end of year</i>	<u>\$ 5,948,113</u>	<u>\$ 5,833,768</u>	<u>\$ 14,994,170</u>	<u>\$ 26,776,051</u>

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

STATE OF NEW MEXICO

Rio Arriba County
Governmental Funds

Exhibit B-2
Page 2 of 2

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, 2016

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

Net change in fund balances - total governmental funds	\$ (2,643,351)
--	----------------

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:

Capital asset additions reported as capital outlay expenditures	4,554,186
Depreciation expense	(4,059,439)
Contributed capital	30,000

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds:

Change in deferred inflows related to the property taxes receivable	(369,048)
---	-----------

Governmental funds report County pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense:

County pension contributions	1,265,899
Pension expense	(919,275)

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

Decrease in accrued compensated absences	50,878
Decrease in accrued interest payable	2,227
Principal payments on loans and bonds	327,142
	327,142

<i>Change in net position of governmental activities</i>	<u><u>\$ (1,760,781)</u></u>
--	------------------------------

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

STATE OF NEW MEXICO

Exhibit C-1

Rio Arriba County

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ 5,424,029	\$ 5,424,029	\$ 6,011,085	\$ 587,056
Gross receipts	1,503,102	1,503,102	1,558,736	55,634
Gasoline and motor vehicle	7,589,558	7,589,558	4,946,387	(2,643,171)
Lodgers	2,890	2,890	2,175	(715)
Intergovernmental:				
State operating grants	489,648	512,288	448,012	(64,276)
Payment in lieu of taxes	2,000,000	2,000,000	2,407,705	407,705
Charges for services	209,695	209,695	188,930	(20,765)
Licenses and permits	1,083,854	1,083,854	892,185	(191,669)
Investment income	123,254	123,254	3,502	(119,752)
Miscellaneous	120,631	120,631	39,018	(81,613)
<i>Total revenues</i>	<u>18,546,661</u>	<u>18,569,301</u>	<u>16,497,735</u>	<u>(2,071,566)</u>
<i>Expenditures</i>				
Current:				
General government	10,394,148	10,394,740	9,860,670	534,070
Public safety	6,662,549	6,684,600	6,086,760	597,840
Public works	212,128	212,128	200,376	11,752
Culture and recreation	595,305	595,305	401,687	193,618
Health and welfare	444,735	444,734	376,458	68,276
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>18,308,865</u>	<u>18,331,507</u>	<u>16,925,951</u>	<u>1,405,556</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>237,796</u>	<u>237,794</u>	<u>(428,216)</u>	<u>(666,010)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,047,254	2,553,704	-	(2,553,704)
Proceeds from sale of assets	2,127	2,127	695	(1,432)
Transfers in	-	964,066	964,066	-
Transfers (out)	(2,287,177)	(3,757,691)	(3,757,691)	-
<i>Total other financing sources (uses)</i>	<u>(237,796)</u>	<u>(237,794)</u>	<u>(2,792,930)</u>	<u>(2,555,136)</u>
<i>Net change in fund balances</i>	-	-	(3,221,146)	(3,221,146)
<i>Fund balances - beginning of year</i>	-	-	8,812,843	8,812,843
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,591,697</u>	<u>\$ 5,591,697</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ (3,221,146)
Adjustments to revenues for taxes, charges for services and investment income				(88,563)
Adjustments to expenditures for payables, payroll taxes, and other accruals				(629,803)
<i>Net change in fund balances (GAAP)</i>				<u>\$ (3,939,512)</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2016

Exhibit D-1

Assets

Cash and cash equivalents	\$ 397,649
Other taxes receivable	198,981
Property taxes receivable, net	<u>2,828,095</u>
<i>Total assets</i>	<u><u>\$ 3,424,725</u></u>

Liabilities

Due to other taxing units, inmates, and other beneficiaries	<u>\$ 3,424,725</u>
<i>Total liabilities</i>	<u><u>\$ 3,424,725</u></u>

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

(This page intentionally left blank.)

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies

Rio Arriba County (the “County”) is a political sub-division of the State of New Mexico established and regulated by the constitution of the State of New Mexico. The County operates under a Board of County Commission-manager form of government and provides the following services as authorized by public law: public safety (sheriff, fire, emergency medical, etc.), roads, health and social services, recreation, sanitation, planning and zoning, property assessment, tax collection and general administrative services.

Rio Arriba County is a body politic and corporate under the name and form of government selected by its qualified electors. The County may:

1. Sue or be sued;
2. Enter into contracts and leases;
3. Acquire and hold property, both real and personal;
4. Have common seal, which may be altered at pleasure;
5. Exercise such other privileges that are incident to corporations of like character or degree that are not inconsistent with the laws of New Mexico.
6. Protect generally the property of its county and its inhabitants;
7. Preserve peace and order within the county; and
8. Establish rates for services provided by the County utilities and revenue-producing projects, including amounts which the governing body determines to be reasonable in the operation of similar facilities.

This summary of significant accounting policies of Rio Arriba County is presented to assist in the understanding of Rio Arriba County’s financial statements. The financial statements and notes are the representation of Rio Arriba County’s management who is responsible for their integrity and objectivity. The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

During the year ended June 30, 2016, the County adopted GASB Statements No. 72, *Fair Value Measurement and Application*, a portion of No 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, No. 79, *Certain External Investment Pools and Pool Participants* and No. 82 *Pension Issues-an amendment of GASB Statement No. 67, No. 68, and No.73*. These five Statements are required to be implemented as of June 30, 2016, if applicable.

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The requirements of this Statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government’s financial position.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

GASB Statement No. 73 establishes accounting and financial reporting standards for defined benefit pensions and defined contribution pensions that are not provided to employees of state and local government employers and are not within the scope of Statement 68. A portion of this pronouncement is effective for June 30, 2016 year end and a portion is effective for June 30, 2017 year end. Effective for June 30, 2016 are the amendments for Statement No.s 67 and 68 and assets accumulated for pensions not administered as trusts. The amendments of this pronouncement clarifies application of certain provisions of GASB 67 and 68 with regards to the following issues: (1) Information that is required to be presented as notes to the 10-year schedules of RSI about investment-related factors that significantly affect trends in reported amounts; (2) Accounting and financial reporting for separately financed specific liabilities of individual employers and nonemployer contributing entities for defined benefit pensions; and (3) Timing of employer recognition of revenue for the support of nonemployer contributing entities not in a special funding situation.

In addition, effective for June 30, 2016 year ends, the requirements of this Statement extend the approach to accounting and financial reporting established in Statement 68 to all pensions, with modifications as necessary to reflect that, for accounting and financial reporting purposes, any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement 68 should not be considered pension plan assets. It also requires that information similar to that required by Statement 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and nonemployer contributing entities.

The objective of GASB Statement No. 76 is to identify-in the context of the current governmental financial reporting environment-the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The requirements in this Statement improve financial reporting by (1) raising the category of GASB Implementation Guides in the GAAP hierarchy, thus providing the opportunity for broader public input on implementation guidance; (2) emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP; and (3) requiring the consideration of consistency with the GASB Concepts Statements when evaluating accounting treatments specified in nonauthoritative literature. As a result, governments will apply financial reporting guidance with less variation, which will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments.

GASB Statement No. 79 addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool for measuring all of its investments at amortized cost for financial reporting purposes. Professional judgement is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant. This Statement will enhance comparability of financial statements among governments by establishing specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

Those criteria will provide for qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share.

GASB Statement No. 82 objective is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information; (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and; (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements

This pronouncement has materially impacted the financial statements and additional disclosures are included in the notes to the financial statements to highlight the effects.

The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61. Blended component units, although legally separate entities are, in substance, part of the government's operations.

The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity. Based upon the application of these criteria, the County has one component unit required to be reported under GASB Statements No. 14, No. 39, and No. 61.

Blended Component Unit

Rio Arriba County Housing Authority (the "Authority"): The Authority is a separate legal entity that can sue or be sued separately from the County. The component unit has the same three board members as the County and receives funding from the County to meet some of its expenditures. For these reasons, the Authority is considered a blended component unit. The Authority provides services to residents, generally within the geographic boundaries of the primary government.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity (continued)

The Generally Accepted Accounting Principles requires the inclusion of this unit in the reporting entity. A separate audited financial statement was issued by the Authority and can be obtained by writing to the Rio Arriba County Housing Authority, PO Box 310, 737 La Joya Street, Española, NM 87532. The business-type activities have been presented in the government-wide financial statements, and there is a separately issued full set of financial statements and disclosures to the basic financial statements for the Authority.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund 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 Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis by column, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt obligations. The County's net position is reported in three parts – Net investment in capital assets; restricted net position; and unrestricted net position.

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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary 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.

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

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

Grants and similar items are recognized as revenue as soon as all eligibility requirements of time, reimbursement and contingencies imposed by the provider are met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Unavailable revenue is classified as a deferred inflow. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred.

Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place and the revenues are measurable and available. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the County's taxpayer or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County's general revenues. Program revenues are categorized as (a) charges for services, which include revenues collected for fees and use of County facilities, etc., (b) program-specific operating grants, which includes revenues received from state and federal sources to be used as specified within each program grant agreement, and (c) program-specific capital grants and contributions, which include revenues from state sources to be used for capital projects. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

The County reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The County does not currently employ indirect cost allocation systems. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

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

Under the requirements of GASB Statement No. 34, the County is required to present certain governmental funds as major based upon certain criteria. The major funds presented in the fund financial statements include the following:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *County Funded Capital Projects Fund* accounts for capital acquisitions funded by bond proceeds, gross receipts taxes, cash transfers from the General Fund. (Authority: County Commission)

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Authority, a blended component unit of the County, are rent and other tenant-related revenue. Operating expenses of the Authority consist of administrative costs, maintenance and repairs, housing assistance payments, bad debt expenses, and depreciation. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses. A separate audited financial statement was issued by the Authority and can be obtained by writing to the Rio Arriba County Housing Authority, PO Box 310, 737 La Joya Street, Española, NM 87532.

The separate audit report contains a full set of financial statements and disclosures to the basic financial statements for the Authority.

Additionally, the government reports the following agency funds:

Fiduciary funds are purely custodial (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are used to account for the collection and payment of property taxes and special fees to other governmental agencies.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Net Position

Deposits and Investments: The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in Certificates of Deposit, obligations of the U.S. Government, and the State Treasurer's Investment Pool.

Investments for the County are reported at fair value. The State Treasurer's Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares. As of June 30, 2016, the County maintained a balance of \$1,125 in the Local Government Investment Pool.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Net Position (continued)

Receivables and Payables: Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting funds and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. In the government-wide and governmental fund financial statements, delinquent property taxes are recorded as revenue when levied net of estimated refunds and uncollectable amounts.

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10th and April 10th. Property taxes uncollected after May 10th are considered delinquent. The taxes attach as an enforceable lien on property as of January 1st.

Restricted Assets: Restricted assets consist of those funds expendable for debt service purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended.

Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Rio Arriba County was a phase II government for purpose of recording the historical cost (or estimate) of infrastructure assets retroactively to 1979. Those infrastructure costs are included in the capital assets. New infrastructure built since GASB Statement No. 34 was implemented in fiscal year 2003 has also been capitalized. Information Technology Equipment including software is being capitalized and included in furniture, fixtures and equipment in accordance with NMAC 2.20.1.9 C (5). Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. No interest was included as part of the cost of capital assets under construction.

STATE OF NEW MEXICO
 Rio Arriba County
 Notes to the Financial Statements
 June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Net Position (continued)

Property, plant, and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and building improvements	25-50
Land improvements	20-40
Infrastructure	25-50
Machinery and equipment	5-10

Accrued Expenses: Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2016, along with applicable PERA, Retiree Health Care, FICA and Medicare accruals.

Deferred Inflows of Resources: In addition to liabilities, the balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Revenue must be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period) to be recognized. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by a corresponding liability for deferred inflows of resources. The County has one types of deferred inflow which arises under the modified accrual basis of accounting that qualify for reporting in this category. Accordingly, the item, unavailable revenue - property taxes is reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The County has recorded \$1,166,226 related to property taxes considered “unavailable.” In addition, the County has four types of items present on the Statement of Net Position for both the governmental and business-type activities, which arise due to the implementation of GASB 68 and the related net pension liability. Accordingly, the items, net difference between projected and actual investment earnings of \$48,967, changes of assumptions of \$139,295, changes in proportion of \$275,278, and difference between expected and actual investment of \$300,417 are reported on the Statement of Net Position. These amounts are deferred and recognized as inflows of resources in the period that the amounts become available.

Deferred Outflows of Resources: In addition to assets, the balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a use of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until that time. The County has three types of items that qualifies for reporting in this category. Accordingly, the items, employer contributions subsequent to measurement date of \$1,265,899, change of assumptions of \$43,574, and difference between expected and actual experience of \$152,747 have been reported as deferred outflows of resources reported in the Statement of Net Position. These amounts are deferred and recognized as outflows of resources the next period.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (P.E.R.A) and additions to/deductions from P.E.R.A’s fiduciary net position have been determined on the same basis as they are reported by P.E.R.A, on the economic resources measurement focus and accrual basis of accounting.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Net Position (continued)

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences: Qualified employees may accumulate limited amounts of vacation pay which are payable to the employee upon termination or retirement. Full-time classified employees accrue annual leave at the rate of 6.1538 hours per pay period for a total of 20 days per year. Part-time classified employees working more than 20 hours but less than 40 hours a week will accrue annual leave on a pro rated basis. Employees can carryover up to 30 days of annual leave from one fiscal year to another. Any leave in excess of 240 hours will be converted to sick leave. The employee or the employee's estate will be paid for each day of unused annual leave at the time of the employee's voluntary or involuntary termination, retirement, death, or total disability up to a maximum of 30 days plus the number of days accrued and unused during the current calendar year.

Full-time classified employees are entitled to accumulate sick leave at a rate of 18 days per year, and it may be accrued from year to year until the employee's termination or retirement. Part-time classified employees working more than 20 hours but less than 40 hours a week will accrue sick leave on a pro rated basis.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. In prior years, substantially all of the related expenditures have been liquidated by the general fund. Amounts of vested or accumulated leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net position.

Long-term Obligations: In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. For bonds issued after GASB Statement No. 34 was implemented, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. For fund financial reporting, bond premiums, discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as other financing source, net of the applicable premium or discount.

Fund Balance Classification Policies and Procedures: In the governmental fund financial statements, fund balance is reported in five classifications:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; for example, inventories, prepaid amounts, long term amount of loans and note receivable or (b) legally or contractually required to be maintained intact; for example, debt service reserves. The County has no nonspendable fund balance at June 30, 2016.

Restricted – This classification includes amounts that are restricted to a specific purpose. Fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors (such as debt covenants) grantors, contributors, or laws or regulations of other governments; (b) enabling legislation, as the term is used authorizes the County to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. The County has \$19,125,273 in restricted fund balances at June 30, 2016.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Net Position (continued)

Committed – This classification includes amounts that can only be used for specific purposes to constraints imposed by formal action of the Board of County Commissioners, the County’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board of County Commissioners removes or changes the specific use by taking the same type of action (for example, resolution or ordinance) it employed to previously commit those amounts. The County has \$6,291,793 in committed funds at June 30, 2016 for County funded capital projects. The County does not designate fund balances at year end for subsequent expenditures and has no internal minimum fund balance requirement.

Assigned – This classification includes amounts that are constrained by the County’s *intent* to be used for specific purposes, but are neither restricted nor committed and should be reported as assigned fund balance. The Board of County Commissioners has delegated the authority to assign amounts to be used for specific purposes to the County Manager and the Director of Finance. The County no assigned fund balances at June 30, 2016.

Unassigned – This classification is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. The County has \$1,358,985 in unassigned fund balances at June 30, 2016.

Minimum Fund Balance Policy: The County’s policy for maintaining a minimum amount of fund balance for operations is to minimize any sudden and unplanned discontinuity to programs and operations and for unforeseen contingencies. At a minimum, the budget shall ensure that the County holds cash reserves of 3/12th the General Fund expenditures. At June 30, 2016, the County maintains \$4,526,417 as minimum fund balance.

When expenditures are incurred for purposes for which amounts in any of the spendable fund balance classifications could be used, it is the County’s policy to use committed amounts first, followed by assigned amounts and then unassigned amounts.

When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.

Equity Classifications

Government –Wide Statements

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

- a. Net investment in capital assets: Net investment in capital assets consist of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

STATE OF NEW MEXICO
 Rio Arriba County
 Notes to the Financial Statements
 June 30, 2016

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Net Position (continued)

- b. Restricted net position: Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other governments; or (2) law through constitutional provisions or enabling legislation. Descriptions for the related restrictions for net position restricted for “special revenue, capital projects and debt service funds are described on pages 64 through 68.
- c. Unrestricted net position: All other net position amounts that do not meet the definition of “restricted” or “net investment in capital assets.”

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates for the County are management’s estimate of estimated useful lives, net pension liability and related deferred inflows and outflows of resources, allowance for doubtful accounts, and the current portion of accrued compensated absences.

NOTE 2. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets of the County are prepared prior to June 1 and must be approved by resolution of the County Commissioners, and submitted to the Department of Finance and Administration for State approval. Once the budget has been formally approved, any amendments must also be approved by the County Commissioners and the Department of Finance and Administration.

Line items within each budget may be over-expended; however, it is not legally permissible to over-expend any budget in total by fund. These budgets are prepared on the Non-GAAP budgetary basis and secure appropriation of funds for only one year. The expenditures on the budgetary basis exclude encumbrances. Carryover funds must be re-appropriated in the budget of the subsequent fiscal year.

The budgetary information presented in these financial statements has been properly amended by County Commissioners in accordance with the above procedures. These amendments resulted in the following changes:

	Excess (deficiency) of revenues over expenditures	
	Original Budget	Final Budget
Budgeted Funds:		
General Fund	\$ 237,796	\$ 237,794
County Funded Capital Projects	\$ (8,589,590)	\$ (8,248,543)
Other Governmental Funds	\$ (9,485,845)	\$ (6,955,153)

The accompanying Statements of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual present comparisons of the legally adopted budget with actual data on a budgetary basis.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 2. Stewardship, Compliance and Accountability (continued)

Budgetary Information (continued)

Since accounting principles applied for the purpose of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity and timing differences in excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2016 is presented. Reconciliations between the Non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

NOTE 3. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The County is authorized under the provision of Section 6-10-10, NMSA 1978, as amended, to deposit its money in banks, savings and loan associations and/or credit unions whose accounts are insured by an agency of the United States of America. Local public finance officials may also place deposits with the State Treasurer's Local Government Investment Pool pursuant to Sections 6-10-10.1 and 6-10-36 NMSA 1978.

Pursuant to Section 6-10-36 NMSA 1978, deposits of funds may be made in: (1) non-interest bearing checking accounts within the geographical boundaries of the County, to the extent the deposits are insured by an agency of the United States, or (2) in interest bearing deposits in one or more banks or savings and loan associations, or credit unions within the geographical boundaries of the County, that have qualified as public depositories by reason of insurance of the account by an agency of the United States or by depositing collateral security or by giving bond as provided by law.

Section 6-10-17 of NMSA 1978, requires that 50% of the balance of all deposits **not** insured by the FDIC, in banks or savings and loan associations must be collateralized by securities specified in Section 6-10-16 NMSA 1978. According to the statute, securities that are obligations of the state of New Mexico, its agencies, institutions, counties, municipalities or other subdivisions shall be accepted as security at par value. All other securities allowed by the statute shall be accepted as security at market value.

All of the County's accounts at an insured depository institution, including non-interest bearing accounts are insured by the Federal Deposit Insurance Corporation up to the standard maximum deposit insurance amount of \$250,000.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 3. Deposits and Investments (continued)

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The County 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). As of June 30, 2016, \$24,820,005 of the County’s bank balances totaling \$26,429,853 was exposed to custodial credit risk. \$3,556,388 of the County’s deposits were uninsured and uncollateralized as of June 30, 2016.

	New Mexico Bank & Trust	Bank of the West	First National Santa Fe	Century Bank
Amount of deposits	\$ 13,869,411	\$ 1,061,239	\$ 5,073,114	\$ 6,013,519
FDIC coverage	(250,000)	(250,000)	(250,000)	(500,000)
Total uninsured public funds	<u>13,619,411</u>	<u>811,239</u>	<u>4,823,114</u>	<u>5,513,519</u>
Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name	11,193,857	811,239	4,823,114	4,382,685
Uninsured and uncollateralized	<u>\$ 2,425,554</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,130,834</u>
Collateral requirement (50%)	\$ 6,809,706	\$ 405,620	\$ 2,411,557	\$ 2,756,760
Pledged securities	11,193,857	1,029,479	8,146,101	4,382,685
Over (under) collateralized	<u>\$ 4,384,151</u>	<u>\$ 623,859</u>	<u>\$ 5,734,544</u>	<u>\$ 1,625,925</u>
	Washington Federal	Wells Fargo	Total	
Amount of deposits	\$ 302,722	\$ 109,848	\$ 26,429,853	
FDIC coverage	(250,000)	(109,848)	(1,609,848)	
Total uninsured public funds	<u>52,722</u>	<u>-</u>	<u>24,820,005</u>	
Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name	52,722	-	21,263,617	
Uninsured and uncollateralized	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,556,388</u>	
Collateral requirement (50%)	\$ 26,361	\$ -	\$ 12,410,004	
Pledged securities	57,384	-	24,809,506	
Over (under) collateralized	<u>\$ 31,023</u>	<u>\$ -</u>	<u>\$ 12,399,502</u>	

The collateral pledged is listed on Schedule III on this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by an agency, school district or political subdivision of the State of New Mexico.

The investments are listed on Schedule IV of this report. At year end June 30, 2016, there was \$8,231,575 of certificates of deposits, classified as investments at Exhibit B-1.

STATE OF NEW MEXICO
 Rio Arriba County
 Notes to the Financial Statements
 June 30, 2016

NOTE 3. Deposits and Investments (continued)

Reconciliation to the Statement of Net Position

Cash and cash equivalents- per Exhibit A-1	\$ 16,089,002
Investments-per Exhibit A-1	8,429,702
Restricted cash and cash equivalents-per Exhibit A-1	53,659
Restricted investments-per Exhibit A-1	197,002
Cash and cash equivalents- Statement of Fiduciary Assets and Liabilities- per Exhibit D-1	<u>397,649</u>
 Total cash and cash equivalents	 25,167,014
 Less: restricted cash	 (53,659)
Less: investments with NMFA	(197,002)
Add: reconciling items	1,514,625
Add: State of NM LGIP	<u>(1,125)</u>
 Bank balance of deposits	 <u><u>\$ 26,429,853</u></u>

Restricted cash represents cash held at NMFA for debt service requirements and consist of U.S. Treasury Money Market Mutual Fund amounts. U. S Treasury Money Market Fund is rated AA+ by Standard and Poor's. There was no interest rate risk associated with the U.S Treasury Money Market Mutual Fund amounts at June 30, 2016. These accounts are classified as cash equivalents on the statement of net position due to their original weighted average maturity of less than 90 days.

Investments

Credit Risk

The New MexiGROW Local Government Investment Pool's (LGIP) investments are valued at fair value based on quoted market prices as of the valuation date. The LGIP is not SEC registered. The New Mexico State Treasurer is authorized to invest the short-term investment funds, with the advice and consent of the State Board of Finance, in accordance with Sections 6-10-10(I) through 6-10-10(P) and Sections 6-10-10.1(A) and (E), NMSA 1978. The LGIP's investments are monitored by the same policies and procedures that apply to all other state investments. The pool does not have unit shares. Per Section 6-10-10.1(F), NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the fund amounts were invested. Participation in the LGIP is voluntary.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 3. Deposits and Investments (continued)

As of June 30, 2016, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Rating</u>	<u>Fair Value</u>	<u>Weighted Average Maturity</u>
Local Government Investment Pool	AAAm **	\$ 1,125	WAR (R) 44 day and WAM (F) 77 day
U.S. Treasury Money Market Mutual Funds	AAA *	<u>197,002</u>	>1year
Total investments		<u>\$ 198,127</u>	

*Rating based on Moody's rating

**Based off Standard & Poor's rating

Concentration of Credit Risk

The County's investment policy places no limit on the amount the County may invest in any one issuer. The County's investments are in Certificates of Deposit with the County's local banks with the average maturity being one year.

Interest Rate Risk – Investments. The County does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Concentration of Credit Risk – Investments. For an investment, concentration credit risk is when any one issuer is 5% or more of the investment portfolio of the County. Since the County only purchases investments with the highest credit rating, concentration of credit risk is not viewed to be an additional risk by the County. The County's policy related to concentration of credit risk is to comply with the state statute as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

The County utilizes pooled accounts for their funds. The General, Special Revenue, Capital Projects, and Agency Funds are all in multiple accounts.

STATE OF NEW MEXICO
 Rio Arriba County
 Notes to the Financial Statements
 June 30, 2016

NOTE 3. Deposits and Investments (continued)

Fair Value Measurement

The fair value framework uses a hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. See above for discussion of valuation methodologies used to measure fair value of investments.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the County believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The County maintained a balance of \$1,125 in LGIP and \$197,002 in U.S Treasury Money Market Mutual Funds at year end which required fair value disclosure.

The following table sets forth by level within the fair value hierarchy, the County's assets at fair value as of June 30, 2016:

Total	Level 1	Level 2	Level 3
\$ 198,127	\$ 198,127	\$ -	\$ -

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 4. Receivables

Receivables as of June 30, 2016 for the primary government are as follows:

	<u>General</u>	<u>County Funded Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>	<u>Agency Funds</u>
Property taxes	\$1,693,414	\$ -	\$ -	\$ 1,693,414	\$ 3,826,940
allowance for doubtful accounts	(519,525)	-	-	(519,525)	(998,845)
Other taxes:					
Oil and gas taxes	382,846	-	10,567	393,413	106,996
Motor vehicle taxes	13,651	-	38,150	51,801	-
Gross receipts taxes	103,357	107,326	473,535	684,218	91,985
Lodgers taxes	-	-	14,127	14,127	-
Other receivables:					
Intergovernmental:					
State	-	-	1,380,131	1,380,131	-
Federal	-	-	65,840	65,840	-
Interest	3,516	2,941	-	6,457	-
NCSWA fiscal fees	-	-	210,841	210,841	-
allowance for doubtful accounts	-	-	(210,841)	(210,841)	-
Totals	<u>\$1,677,259</u>	<u>\$ 110,267</u>	<u>\$ 1,982,350</u>	<u>\$ 3,769,876</u>	<u>\$ 3,027,076</u>

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$1,166,226 that were not collected within the period of availability have been reclassified as deferred inflow in the governmental fund financial statements.

Rio Arriba County is in an agreement with the North Central Solid Waste Authority to act as fiscal agent for the NCSWA (See Schedule VIII). This receivable corresponds to outstanding fiscal agent fees that are unpaid by NCSWA through June 30, 2016. It was determined by management and their legal counsel that the collectability of the receivable is undeterminable as of June 30, 2016. Therefore, the entire receivable is considered uncollectable and an allowance is recorded for the full amount.

STATE OF NEW MEXICO
 Rio Arriba County
 Notes to the Financial Statements
 June 30, 2016

NOTE 5. Interfund Transfers

Transfers are made to various funds to supplement the costs of risk management insurance and to enable funds to operate until reimbursement is received. Interfund transfers are composed of the following for the year ended June 30, 2016:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
General Fund	Solid Waste	\$ 109,575
General Fund	County Road Projects	1,353,083
General Fund	Farm and Range Improvement	29,500
General Fund	Senior Citizen Program	784,594
General Fund	DWI Grants	223,260
General Fund	Senior Appropriation Capital Projects	544,225
General Fund	New Mexico State Library	8,666
General Fund	HRAB/Historical Records Advisor Board	11
General Fund	Summer Food Program	14,077
General Fund	Sherrifs Grant	5,574
General Fund	NM Youth Conservation Corps	42,746
General Fund	Behavioral Health Grants	1,208
General Fund	DOH CHI CNSL	21,739
General Fund	Behavioral Health Grants	452,369
General Fund	RAJJB	33,380
General Fund	2014 State Appropriations	83,750
General Fund	2015 State Appropriations	49,934
Debt Service	County Funded Capital Projects	2,216,360
County Road Projects	General Fund	400,000
DWI Grants	General Fund	8,686
Solid Waste	Debt Service	256
Fire Department Fund	Fire District Bond Fund	146,429
NMCF Regional Food Hub/Sostenga Kitchen	General Fund	23
Sheriffs Grant	General Fund	5,255
NM Youth Alliance	Behavioral Health Grants	1
Dept. of Homeland Security and	General Fund	101
Behavioral Health Grants	General Fund	1
Fire District Bond Fund	Fire Department Funds	47,000
		<u>\$ 6,581,803</u>

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 6. Capital Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2016. Land, construction in progress, works of art, book collections, and water rights are not being depreciated.

	<u>Balance</u> <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 14,237,260	\$ -	\$ -	\$ 14,237,260
Construction in Progress	3,184,904	1,537,086	(1,501,930)	3,220,060
Works of Art	180,000	-	-	180,000
Book Collections	10,000	-	-	10,000
Water Rights	290,674	-	-	290,674
Total capital assets not being depreciated	<u>17,902,838</u>	<u>1,537,086</u>	<u>(1,501,930)</u>	<u>17,937,994</u>
Capital assets being depreciated:				
Buildings and building improvements	72,087,405	3,024,052	-	75,111,457
Land improvements	5,921,725	371,725	-	6,293,450
Infrastructure	15,703,541	180,178	-	15,883,719
Machinery and equipment	25,691,475	973,076	(243,603)	26,420,948
Total capital assets being depreciated	<u>119,404,146</u>	<u>4,549,031</u>	<u>(243,603)</u>	<u>123,709,574</u>
Total assets	<u>137,306,984</u>	<u>6,086,117</u>	<u>(1,745,533)</u>	<u>141,647,568</u>
Less accumulated depreciation:				
Buildings and building improvements	22,620,648	1,796,839	-	24,417,487
Land improvements	1,468,882	287,039	-	1,755,921
Infrastructure	8,445,778	450,312	-	8,896,090
Machinery and equipment	17,516,214	1,525,248	(243,603)	18,797,859
Total accumulated depreciation	<u>50,051,521</u>	<u>4,059,438</u>	<u>(243,603)</u>	<u>53,867,356</u>
Total capital assets, net of depreciation	<u>\$ 87,255,463</u>	<u>\$ 2,026,679</u>	<u>\$ (1,501,930)</u>	<u>\$ 87,780,212</u>

Depreciation expense for the year ended June 30, 2016 was charged to the following functions for governmental activities:

Governmental activities:	
General government	\$ 927,312
Public safety	1,208,673
Culture and recreation	534,903
Public works	819,665
Health and welfare	568,885
Total	<u>\$ 4,059,438</u>

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 7. Long-term Debt

During the year ended June 30, 2016, the following changes occurred in the liabilities reported in the government-wide statement of net position:

	<u>Balance</u> <u>June 30, 2015</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2016</u>	<u>Due Within</u> <u>One Year</u>
Bonds	\$ 4,630,478	\$ -	\$ 193,948	\$ 4,436,530	\$ 99,300
NMFA Loans	3,450,920	-	116,171	3,334,749	108,450
USDA Loan	17,023	-	17,023	-	-
Compensated Absences	684,369	402,507	453,385	633,491	453,385
Total Long-Term Debt	<u>\$ 8,782,790</u>	<u>\$ 402,507</u>	<u>\$ 780,527</u>	<u>\$ 8,404,770</u>	<u>\$ 661,135</u>

NMFA Loans

On September 3, 2010 the County entered into a loan agreement with the NMFA and the proceeds went directly to the NCSWA as a grant from the County. The original amount of the issue was for \$143,238. The county pledged its GRT revenues to pay for this loan by way of intercept payments. The interest rates range from 1.12% and 2.85% through the life of the loan and matures May of 2020.

On March 19, 1996 the County entered into a loan agreement with the NMFA and the proceeds went directly to the Tierra Amarilla Fire Department. The original amount of the issue was for \$105,000. The County pledged part of its state fire allotment to pay for this loan by way of intercept payments. The interest rate is 5.778% through the life of the loan and matured February 2016.

On May 17, 2013 the County entered into a loan agreement with NMFA in the amount of \$3,573,105 for purposes of planning, constructing and equipping an archive facility to be located in Tierra Amarilla. The County pledged its GRT revenues to pay for this loan by way of intercept payments. The loan has a blended interest rate of 3.210% throughout the life of the loan and matures in May of 2042.

The annual requirements to amortize the loans described above are as follows:

New Mexico Finance Authority Loans:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt</u> <u>Service</u>
2017	\$ 108,450	\$ 105,078	\$ 213,528
2018	109,940	103,530	213,470
2019	111,788	101,728	213,516
2020	113,972	99,543	213,515
2021	90,277	97,061	187,338
2022-2026	486,306	450,384	936,690
2027-2031	572,415	364,275	936,690
2032-2036	694,798	241,895	936,693
2037-2041	859,468	77,225	936,693
2042	187,335	-	187,335
	<u>\$ 3,334,749</u>	<u>\$ 1,640,719</u>	<u>\$ 4,975,468</u>

STATE OF NEW MEXICO
 Rio Arriba County
 Notes to the Financial Statements
 June 30, 2016

NOTE 7. Long-term Debt (continued)

Gross Receipts Revenue Bonds

On July 31, 2013 the County issued Gross Receipts Tax Improvement Revenue Bonds Series 2013 for purpose of acquiring, constructing, equipping and improving solid waste facilities and equipment in the County. The County pledged GRT revenues to pay for the loan. The bonds have an interest rate of 3.190% throughout the life of the bonds which are payable through July 1, 2033.

The annual requirements to amortize the bonds described above are as follows:

Bonds:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2017	\$ 99,300	\$ 73,856	\$ 173,156
2018	203,377	143,084	346,461
2019	209,917	136,749	346,666
2020	216,666	130,209	346,875
2021	223,633	123,459	347,092
2022-2026	1,230,765	508,205	1,738,970
2027-2031	1,441,778	303,766	1,745,544
2032-2036	811,094	72,456	883,550
	<u>\$ 4,436,530</u>	<u>\$ 1,491,784</u>	<u>\$ 5,928,314</u>

Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. During the fiscal year June 30, 2016, compensated absences decreased by \$50,878. Compensated absences are paid by the fund that they are accrued in, which is typically the General Fund.

NOTE 8. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries and natural disasters.

The County is a member and is insured through the New Mexico County Insurance Authority. The Authority was created to provide comprehensive core insurance programs by expanding the pool of subscribers to maximize cost containment opportunities for required insurance coverage. The Authority acts as the common carrier for the State of New Mexico counties. The County pays an annual premium to the Authority based on claim experience and the status of the pool. The Risk Management Program includes Workers Compensation, General and Automobile Liability, Automobile Physical Damage, and Property and Crime coverage. The County is not liable for more than the premiums paid.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 9. Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosures of certain information concerning individual funds including:

- A. The following funds had deficit fund balances at June 30, 2016:

Governmental Funds

Sherrif Grants Special Revenue Fund	<u>\$ (200,189)</u>
-------------------------------------	---------------------

- B. There were no funds that exceeded approved budgetary authority for the year ended June 30, 2016.
- C. There were no funds with designated cash appropriations in excess of available balances at June 30, 2016.

NOTE 10. Public Employees Retirement Association (PERA) Pension Plan

General Information about the Pension Plan. The Public Employees Retirement Fund (PERA Fund) is a **cost-sharing, multiple employer defined benefit pension plan**. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund.

PERA issues a publicly available financial report and a comprehensive annual financial report that can be obtained at <http://saonm.org/> using the Audit Report Search function for agency 366.

Benefits provided. For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2015 available at: http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2015.pdf

Contributions. The contribution requirements of defined benefit plan members and Rio Arriba County are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY14 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 29 through 31 of the PERA FY15 annual audit report at: http://osanm.org/media/audits/366_Public_Employees_Retirement_Association_2015.pdf

The PERA coverage options that apply to Rio Arriba County are the Municipal General Division and the Municipal Police Division. Statutorily required contributions to the pension plan from Rio Arriba County were \$1,373,068 for Municipal General and \$396,181 for Municipal Police for the year ended June 30, 2016.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 10. Public Employees Retirement Association (PERA) Pension Plan (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2014. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2015, using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date June 30, 2015.

The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978.

Therefore, the calculations of the net pension liability, pension expense and deferred Inflows and Outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members. Rio Arriba County's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2015. Only employer contributions for the pay period end dates that fell within the period of July 1, 2014 to June 30, 2015 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to fiscal year 2015 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

For PERA Fund Division Municipal General, at June 30, 2016, Rio Arriba County reported a liability of \$13,562,542 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 1.3302 percent, which was a decrease of .0277 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, Rio Arriba County recognized PERA Fund Division Municipal General pension expense of \$614,833 for the year ended June 30, 2016. At June 30, 2016, Rio Arriba County reported PERA Fund Division Municipal General deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 300,417
Changes of assumptions	-	5,283
Net difference between projected and actual earnings on pension plan investments	-	42,903
Changes in proportion	-	165,005
Rio Arriba County contributions subsequent to the measurement date	679,986	-
Total	\$ 679,986	\$ 513,608

STATE OF NEW MEXICO
 Rio Arriba County
 Notes to the Financial Statements
 June 30, 2016

NOTE 10. Public Employees Retirement Association (PERA) Pension Plan (continued)

For Municipal General, \$679,986 the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. There were no other amounts reported as deferred outflows of resources.

Deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	(410,303)
2018	(410,303)
2019	(410,303)
2020	717,301
Thereafter	-

For PERA Fund Division Municipal Police, at June 30, 2016, Rio Arriba County reported a liability of \$2,185,972 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 0.4546 percent, which was a decrease of .0443 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, Rio Arriba County recognized PERA Fund Division Municipal Police pension expense of \$304,443. At June 30, 2016, Rio Arriba County reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 152,747	\$ -
Changes of assumptions	-	90,438
Net difference between projected and actual earnings on pension plan investments	-	6,064
Changes in proportion	-	110,273
Rio Arriba County contributions subsequent to the measurement date	585,913	-
Total	\$ 738,660	\$ 206,775

For Municipal Police, \$585,913 reported as deferred outflows of resources related to pensions resulting from Rio Arriba County contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. There were no other amounts reported as deferred outflows of resources.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 10. Public Employees Retirement Association (PERA) Pension Plan (continued)

Deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	(\$52,753)
2018	(52,753)
2019	(52,753)
2020	104,231
Thereafter	-

Actuarial assumptions. As described above, the PERA Fund member group pension liabilities and net pension liabilities are based on actuarial valuations performed as of June 30, 2014 for each of the membership groups. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2015 using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2015. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2015 actuarial valuation.

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay
Amortization period	Solved for based on statutory rates
Asset valuation method	Fair value
Actuarial assumptions:	
• Investment rate of return	7.75% annual rate, net of investment expense
• Payroll growth	3.50% annual rate
• Projected salary increases	3.50% to 14.25% annual rate
• Includes inflation at	3.00% annual rate

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	21.1%	5.00%
International Equity	24.8	5.20
Private Equity	7.0	8.20
Core and Global Fixed Income	26.1	1.85
Fixed Income Plus Sectors	5.0	4.80
Real Estate	5.0	5.30
Real Assets	7.0	5.70
Absolute Return	<u>4.0</u>	4.15
Total	<u>100.0%</u>	

STATE OF NEW MEXICO
 Rio Arriba County
 Notes to the Financial Statements
 June 30, 2016

NOTE 10. Public Employees Retirement Association (PERA) Pension Plan (continued)

Discount rate: The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan’s fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASBS 67. Therefore, the 7.75% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate. The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present Rio Arriba County’s net pension liability in each PERA Fund Division that Rio Arriba County participates in, under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (6.75%) or one percentage point higher (8.75%) than the single discount rate.

PERA Fund Municipal General Division	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Rio Arriba’s proportionate share of the net pension liability	\$23,091,627	\$ 13,562,542	\$5,639,755
PERA Fund Municipal Police Division	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Rio Arriba’s proportionate share of the net pension liability	\$3,610,000	\$ 2,185,972	\$1,017,786

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued FY15 Restated PERA financial report. The report is available at <http://www.pera.state.nm.us/publications.html>.

Payables to the pension plan. At June 30, 2016 there were no contributions due and payable to PERA for the County.

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

Plan Description. Rio Arriba County 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

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

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

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.

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 premium 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 employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the employer and employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998, are required to make contributions to the RHCA fund in the amount determined to be appropriate by the board.

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. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4 or 5; municipal fire member coverage plan 3, 4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2015, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2015, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

Rio Arriba County's contributions to the RHCA for the years ended June 30, 2016, 2015, and 2014 were \$207,238, \$201,001, and \$198,551, respectively, which equal the required contributions for each year.

NOTE 12. Federal and State Grants

Rio Arriba County participates in a number of federal, state, and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, Rio Arriba County may be required to reimburse the grantor government. As of June 30, 2016, significant amounts of grant expenditures have not been audited by the grantor agencies. Management believes that any disallowed expenditures discovered in subsequent audits, if any, will not have a material effect on any of the individual funds or the overall financial position of Rio Arriba County.

STATE OF NEW MEXICO
 Rio Arriba County
 Notes to the Financial Statements
 June 30, 2016

NOTE 13. Contingent Liabilities

The County is party to various claims and lawsuits arising in the normal course of business. Although the outcome of these lawsuits is not presently determinable, in the opinion of the government's counsel the resolution of these matters will not have a material adverse effect on the financial position of the County. The County is insured through the New Mexico County Insurance Authority.

NOTE 14. Leases

There were no capital lease agreements as of June 30, 2016 to which the County was a party.

The County is a party to several operating lease agreements where it is the lessee and is subject to future payments to unrelated parties through June 30, 2019. The amount of the future liability for these leases is disclosed below:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Annual</u> <u>Amount</u> <u>Due</u>
2017	\$ 54,360
2018	54,360
2019	54,360
	<u>\$ 163,080</u>

NOTE 15. Restricted Net Position

For the primary government, the government-wide statement of net position reports \$14,602,591 of restricted amounts. The special revenue funds have \$14,348,195 which is restricted by enabling legislation, \$250,661 is restricted for debt service requirements, and \$3,735 is restricted for Section 8 Housing. For descriptions of the related restrictions for net position amounts restricted for special revenue and debt service, see pages 30 and 64-69.

NOTE 16. Subsequent Events

The date to which events occurring after June 30, 2016, have been evaluated for possible adjustment to the financial statements or disclosures is October 27, 2016, which is the date on which the financial statements were issued. No events took place subsequent to year end.

NOTE 17. Restatement of Fund Balance and Net Position

The General Fund was restated by \$62,541. The restatement was due to differences between the County's system and prior year net tax levy, as well as differences in collections reported in the 2015 financial statements as compared to the current year information. In addition the General Fund's cash was restated from prior year in the amount of \$549,999 due to residual cash in the agency fund which belonged to the County. Total restatement was \$612,540 to correct prior year balances.

STATE OF NEW MEXICO
Rio Arriba County
Notes to the Financial Statements
June 30, 2016

NOTE 18. Subsequent Pronouncements

In June 2015, GASB Statement No. 73 *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* was issued. Effective Date: A portion of this provision of this Statement are effective for financial statements for periods beginning after June 15, 2016. Earlier application is encouraged. The County is still evaluating how this pronouncement will affect the financial statements.

In June 2015, GASB Statement No. 74 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2016. This pronouncement will not affect the County's financial statements.

In June 2015, GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2017. The standard will be implemented during the fiscal year ended June 30, 2018. The County expects this pronouncement to have a material effect on the financial statements.

In August 2015, GASB Statement No. 77 *Tax Abatement Disclosures* was issued. Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2015. Earlier application is encouraged. The County will implement this standard during the fiscal year ended June 30, 2017. The County is still evaluating how this pronouncement will affect the financial statements.

In December 2015, GASB Statement No. 78 *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plan* was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged. The County is still evaluating how this pronouncement will affect the financial statements.

In January 2016, GASB Statement No. 80 *Blending Requirements for Certain Component Units-an amendment of GASB Statement No. 14* was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Earlier application is encouraged. The County is still evaluating how this pronouncement will affect the financial statements.

In March 2016, GASB Statement No. 81 *Irrevocable Split-Interest Agreements* was issued. Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2016. Earlier application is encouraged. The County is still evaluating how this pronouncement will affect the financial statements.

NOTE 19. Commitments

The County's commitments as of June 30, 2016 are as follows:

<u>Contract</u>	<u>Year Ending</u>	<u>Amount</u>
E-911 CAD System Spillman Agreement	2017	\$ 70,000
Design & Construction for Dixon Sala Filantropicana	2017	67,154
Audit Fees	2017	64,096
Animal Services Contract	2017	56,250
Phone system improvements	2017	52,998
YMCA Teen Center Services	2017	15,000
Phase 1 Rural Event Center Architect Fees	2017	14,424
Tax Bill Preparation	2017	10,612
Empezando Class at NNMCC	2017	10,000
Total commitments		<u>\$ 360,534</u>

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO

Rio Arriba County

Schedule of the County's Proportionate Share of the Net Pension Liability
of PERA Fund Municipal General Division
Public Employees Retirement Association (PERA) Plan
Last 10 Fiscal Years*

	2016	2015
	Measurement	Measurement
	Date (As of and	Date (As of and
	for the Year	for the Year
	Ended June 30,	Ended June 30,
	2015)	2014)
	<hr/>	<hr/>
Rio Arriba County's proportion of the net pension liability	1.3302%	1.3579%
Rio Arriba County's proportionate share of the net pension liability	\$ 13,562,542	\$ 10,593,077
Rio Arriba County's covered-employee payroll	\$ 7,043,138	\$ 6,791,648
Rio Arriba County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	192.56%	155.97%
Plan fiduciary net position as a percentage of the total pension liability	76.99%	81.29%

* The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, Rio Arriba County will present information for those years for which information is available.

See independent auditors' report.
See notes to required supplementary information.

STATE OF NEW MEXICO

Rio Arriba County

Schedule of the County's Proportionate Share of the Net Pension Liability
of PERA Fund Municipal Police Division
Public Employees Retirement Association (PERA) Plan
Last 10 Fiscal Years*

Schedule I

Page 2 of 2

	2016	2015
	Measurement	Measurement
	Date (As of and	Date (As of and
	for the Year	for the Year
	Ended June 30,	Ended June 30,
	2015)	2014)
	<hr/>	<hr/>
Rio Arriba County's proportion of the net pension liability	0.4546%	0.4989%
Rio Arriba County's proportionate share of the net pension liability	\$ 2,185,972	\$ 1,626,360
Rio Arriba County's covered-employee payroll	\$ 2,210,948	\$ 2,056,163
Rio Arriba County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	98.87%	79.10%
Plan fiduciary net position as a percentage of the total pension liability	76.99%	81.29%

* The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, Rio Arriba County will present information for those years for which information is available.

See independent auditors' report.
See notes to required supplementary information.

STATE OF NEW MEXICO
 Rio Arriba County
 Schedule the County's Contributions
 Public Employees Retirement Association (PERA) Plan
 PERA Fund Municipal General Division
 Last 10 Fiscal Years*

	As of and for the Year Ended June 30, 2016	As of and for the Year Ended June 30, 2015
Contractually required contribution	\$ 1,373,068	\$ 1,307,218
Contributions in relation to the contractually required contribution	(1,373,068)	(1,307,218)
Contribution deficiency (excess)	\$ -	\$ -
Rio Arriba County's covered-employee payroll	\$ 7,401,984	\$ 7,043,138
Contributions as a percentage of covered-employee payroll	19%	19%

* The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, Rio Arriba County will present information for those years for which information is available.

See independent auditors' report.
 See notes to required supplementary information.

STATE OF NEW MEXICO
 Rio Arriba County
 Schedule of the County's Contributions
 Public Employees Retirement Association (PERA) Plan
 PERA Fund Municipal Police Division
 Last 10 Fiscal Years*

	As of and for the Year Ended June 30, 2016	As of and for the Year Ended June 30, 2015
Contractually required contribution	\$ 396,181	\$ 403,683
Contributions in relation to the contractually required contribution	(396,181)	(403,683)
Contribution deficiency (excess)	\$ -	\$ -
Rio Arriba County's covered-employee payroll	\$ 2,096,194	\$ 2,210,948
Contributions as a percentage of covered-employee payroll	19%	18%

* The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, Rio Arriba County will present information for those years for which information is available.

See independent auditors' report.
 See notes to required supplementary information.

STATE OF NEW MEXICO
Rio Arriba County
Notes to Required Supplementary Information
For the Year Ended June 30, 2016

Changes of benefit terms. The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY15 audit available at: http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2015.pdf.

Changes of assumptions. Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2015 report is available at: http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2014%20PERA%20Valuation%20Report_FINAL.pdf. The summary of Key Findings for the PERA Fund (on page 2 of the report) states “based on a recent experience study for the five-year period ending June 30, 2013, the economic and demographic assumptions were updated for this valuation. The changes in assumptions resulted in a decrease of \$30.8 million to Fund liabilities and an increase of 0.13% to the funded ratio. For details about changes in the actuarial assumptions, see Appendix B on page 60 of the report.

Changes in assumption resulted in a decrease of \$91.8 million to the total pension liability for the PERA Fund and an increase of 0.42% to the funded ratio for the year ended June 30, 2015. See more details of actuarial methods and assumptions on Note 2 on page 34 of PERA’s Schedule of Employer Allocations and Pension amounts at http://osanm.org/media/audits/366-B_PERA_Schedule_of_Employer_Allocations_FY2015.pdf

See independent auditors' report.
See notes to required supplementary information.

SUPPLEMENTARY INFORMATION

(This page intentionally left blank.)

NONMAJOR GOVERNMENTAL FUNDS

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Fund Descriptions
June 30, 2016

SPECIAL REVENUE FUNDS

2201 – Jail Operations Fund – To account for Detention Center expenditures. Funding is provided from Correction Fees. (Authority: NMSA 3-3-25)

2202 – Solid Waste – Rio Arriba County, working in a Memorandum of Agreement with its North Central Solid Waste Authority to provide solid waste collection, removal and disposal services. Funding is provided by Gross Receipts Tax Revenue (Authority: 7-20E-17 & 7-19D-10)

2203 – County Property Evaluation – The County established the fund to account for expenditures for training and other expenditures pertaining to the County Evaluation Program. A 1% administrative fee on property tax distributions provides funds (Authority: NMSA 7-38-38.1)

2204 – County Road Projects – The County established this fund to account for road projects in Rio Arriba County, New Mexico. (Authority: NMSA 67-3-28.2)

2207 – Emergency Communication/EMS – Established to account for expenditures related to 911 Center Operations and Emergency Medical Services. Funding is provided by Gross Receipts Tax Revenue. (Authority: NMSA 7-20E-12)

2208 – Farm and Range Improvement – To account for expenditures related to soil conservation, predatory animal and insect control. Funding is provided from distributions made under the Taylor Grazing Act. (Authority: NMSA 6-11-6)

2211 – Law Enforcement – To account for expenditures related to the purchase of law enforcement equipment and training. Financing is provided by a grant from New Mexico Department of Finance and Administration. (Authority: NMSA 29-13-7)

2214 – Lodgers' Tax Act – The County established this fund to account for the administration of a County promotional effort. Financing is derived from lodgers' tax imposed on hotels located within the unincorporated sections of the County. Rio Arriba County established the fund pursuant to Lodger's Occupancy Tax Ordinance. (Authority: NMSA 3-38-13 - 24)

2217 – Recreation – The County established the fund to account for expenditures related to the operations of its recreational activities. Financing is provided by a cigarette tax and other miscellaneous sources. (Authority: NMSA 7-12-15)

2219 – Senior Citizen Program – The County established the fund to account for expenditures related to the operation of its senior programs. Funding is provided from federal grants and County matching funds. (Authority: County Commission)

2220 – Indigent – The County established the fund to account for expenditures that assist needy individuals with hospital expenses. Financing is provided by Gross Receipts Tax Revenue. (Authority: NMSA 7-20-3)

2222 – County Fire Protection – The County established the fund to account for expenditures of equipment, operating costs, and training for volunteer fire fighters. Financing is provided by Gross Receipts Tax Revenue. (Authority: NMSA 7-20E-15)

DWI GRANTS:

2223 - Local DWI Distribution Grant – To account for expenditures incurred for prevention, outpatient treatment, intensive probation and alternative sentencing for the DWI Program. Funding is provided from state grants and County matching funds. (Authority: County Commission)

2224 – Local DWI Grant Fund – To account for expenditures made for prevention, law enforcement, screening and assessment, outpatient treatment, and coordination and planning of DWI program activities in the County. Funding is provided from State grants and County matching funds. (Authority: NMSA 11-6A-6)

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Fund Descriptions
June 30, 2016

SPECIAL REVENUE FUNDS (CONTINUED)

2229 - DWI Grant Council – To account for expenditures incurred for Prevention, Screening, Treatment and compliance monitoring/ Tracking for the DWI program. Funding is provided from State Grants. (Authority: County Commission)

2465 – DWI (LOGRAR) – To account for miscellaneous expenditures incurred by the DWI Program. (Authority: County Commission)

2466 – NCCBS – To account for expenditures related to the DWI program related to underage drinking. Funds are provided by North Central Community Based Services, Inc. (Authority: County Commission)

2467 - NMSH & T Community DWI 01 CD31080 – To account for expenditures incurred for activities to reduce DWI which are of permanent direct benefit to traffic safety in New Mexico. Funding is provided from fees imposed on convicted drunk drivers as allowed by Section 31-12-7(B), Regulation 18.20.6 NMAC (2004) (Authority: County Commission)

2468 – RAC MCP – To account for expenditures related to the DWI Misdemeanor Compliance program whose purpose is to ensure, through standards and limitations of powers, the safe and consistent handling of misdemeanor defendants who may be monitored or supervised by county operated misdemeanor compliance programs. (Authority: County Commission)

2469 – Correction Program – CYFD – To account for expenditures incurred for providing juvenile community corrections services to clients. Funding provided by the New Mexico of Children, Youth and Families Department. (Authority: County Commission)

2225 - Clerks Recording and Filing Fees – The County established this fund to account for receipts and expenditures related to the County Clerk’s Office. New Mexico law stipulates that this fund is designated “for the purpose of equipment associated with recording, filing, maintaining or reproducing documentation.” Financing is provided from County recording fees. (Authority: NMSA 14-8-10)

2226 – Correctional Facility – The County established the fund to account for expenditures of equipment, operating costs, and training for the County Detention Center. Financing is provided by Gross Receipts Tax Revenue. (Authority: NMSA 7-20F-3)

FIRE DEPARTMENT FUNDS:

2300, 2301, 2302, 2303, 2305, 2306, 2307, 2308, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2340 – Fire Department Funds – To account for expenditures of equipment, operating costs, and training for volunteer fire fighters. The County maintains and operates eighteen (18) fire departments. Funding is provided from the State of New Mexico Fire Protection Fund Act. (Authority: NMSA 59-A-53-2)

EMS FUNDS:

2350, 2351, 2352, 2353, 2354, 2355, 2357, 2358, 2360, 2361, 2363, 2364, 2365, 2366, 2367, 2368, 2369 – Emergency Medical Service (EMS) Funds – to account for expenditures for maintenance and operations of ambulance service in the County. The County maintains and operates seventeen (17) EMS departments. Funding is provided from the Emergency Medical Services Act. (Authority: NMSA 24-10A & B)

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Fund Descriptions
June 30, 2016

SPECIAL REVENUE FUNDS (CONTINUED)

2402 – New Mexico State Library – The County established the fund to account for expenditures that assist the Public Library. The County assists three public libraries. Funding is provided from the General Obligation Bonds for the purpose of providing public library resources. County established the fund pursuant to NM Statutes Law (Authority: NMSA 1978, 4-36-2).

2408 – HRAB/Historical Records Advisor Board – To account for expenditures incurred in Historical records grant whose purpose is to preserve and rehouse historical records; identify other records produced and housed by the County and determine appropriate classification; digitize permanent and temporary records; and aid in the creation and implementation of a records management policy. (Authority: County Commission)

2409 – Forest Reserve Title III – The County established this fund to account for expenditures for community services and fire and rescue activities. Funding provided by United States Public Law 106-393.

2413 – NMCF-Regional Food Hub/Sostenga Kitchen – To provide technical and resource support to agricultural entrepreneurs with emphasis to clients operating out of Sostenga local commercial kitchen in order to bring in revenue for self-sustainability and the viability of maintaining the operation of the kitchen. This support will be provided by a contracted Northern NM College student intern and in-kind support from Rio Arriba County Economic Development Office. (Authority: County Commission)

2421 – Summer Food Program – The County established this fund to account for expenditures related to the County's Summer Food program. Financing is provided from a grant from the Children, Youth and Families Department. (Authority: County Commission)

2426 – SCAAP – The County established the fund to account for detention center costs related to the incarceration of undocumented criminal aliens (Costs reimbursed through the State Criminal Alien Assistance program (SCAAP). (Authority: County Commission)

SHERIFF GRANTS:

2431 – JAG Program FY 2009 Recovery Act – To account for expenditures to purchase law enforcement equipment and training. Funds are provided by the Department of Justice. (Authority: County Commission)

2434 – Abiquiu Lake Patrol – To account for expenditures related to lake patrol of the Abiquiu Dam. Funds are provided by the USA Corps of Engineers. (Authority: County Commission)

2435 – Santa Fe National Forest – To account for expenditures related to forest patrol of the Santa Fe National Forest. Funds are provided by the USDA Forest Service. (Authority: County Commission)

2436 – Carson National Forest – To account for expenditures related to forest patrol of the Carson National Forest. Funds are provided by the USDA Forest Service. (Authority: County Commission)

2438 – Traffic Safety Education & Enforcement – To account for expenditures related to purchasing educational and promotional items. Funds are provided by the State of New Mexico Department of Transportation. (Authority: County Commission)

2440 – Click It Or Ticket – To account for expenditures related to the enforcement and public awareness to conduct seatbelt and child safety and enforcement activities. Funds are provided by the State of New Mexico Department of Transportation. (Authority: County Commission)

2441 – Teen Seatbelt – 10-OP-TD-080 – To account for expenditures related to the Traffic Safety Education Enforcement program, seatbelts, super blitz sobriety checkpoints and/or saturation patrols. Funds are provided by the State of New Mexico Department of Transportation. (Authority: County Commission)

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Fund Descriptions
June 30, 2016

SPECIAL REVENUE FUNDS (CONTINUED)

SHERIFF GRANTS (CONTINUED):

2446 – NMDOT DWI 07-AL-03-080 – To account for expenditures related to the Traffic Safety Education Enforcement program, super blitz sobriety checkpoints and/or saturation patrols. Funds are provided by the State of New Mexico Department of Transportation. (Authority: County Commission)

2447 – OP DWI 08-AL-64-080 – To account for expenditures related to the Traffic Safety Education Enforcement program, super blitz sobriety checkpoints and/or saturation patrols. Funds are provided by the State of New Mexico Department of Transportation. (Authority: County Commission)

2448 – OBD 08-OP-RF-080 – To account for expenditures related to the Traffic Safety Education Enforcement program, seatbelts, super blitz sobriety checkpoints and/or saturation patrols. Funds are provided by the State of New Mexico Department of Transportation. (Authority: County Commission)

2471 – 100 Days & Nights of Summer – To account for expenditures related to the Traffic Safety Education Enforcement program, super blitz sobriety checkpoints and/or saturation patrols. Funds are provided by the State of New Mexico Department of Transportation. (Authority: County Commission)

2460 – NM Youth Conservation Corps – To plan, design, establish and manage a YCC project including recruiting, guiding and coordinating the work of corps members and providing them with job and life skills training and educational opportunities in a accordance with NMYCC Act. (Authority: County Commission)

2461 – NM Youth Alliance-To promote the PYD approach and adolescent health by peer to peer and youth-adult partnership in New Mexico. (Authority: County Commission)

2476 – Department of Homeland Security and Emergency Management – The County established the fund to account for expenditures in developing and conducting a progressive exercise program that will result in a full-scale exercise and to account for expenditures incurred for emergency management programmatic goals and objectives and purchase of major response equipment. Funding provided by the Department of Homeland Security and Emergency Management. (Authority: County Commission)

2482, 2486, 2485, 2486 – DOH CHI CNS GRANTS- MATERNAL/CHILD HEALTH – The County established this fund to account for expenditures to support the community health improvement process through coordination of the health council, council development, assessment and planning and council action and leadership, child health promotion and early intervention. Funding is provided by a grant for the New Mexico Department of Health and the State Family Health Bureau. (Authority: County Commission)

2488, 2489 – Behavioral Health Grants – The County established the fund to account for expenditures incurred for providing quality behavioral health services, intervention and prevention for targeted population and the implementation of Total Community Approach Initiatives and to account for expenditures incurred for case management and outreach services. (Authority: County Commission)

2490 – PHO Health Profile – The County established the fund to account for expenditures incurred to perform services to identify community health needs. (Authority: County Commission)

2496 – National Council of Aging (NCOA) – The County established the fund to account for expenditures to implement a Benefits Enrollment Center. Benefit programs are Medicare Part D, Medicare Saving Programs, Medicaid, Supplemental Nutrition Assistance Program, and Low Income Energy Assistance. (Authority: County Commission)

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Fund Descriptions
June 30, 2016

SPECIAL REVENUE FUNDS (CONTINUED)

2499 – RAJJB – Rio Arriba County, working in conjunction with its Rio Arriba Juvenile Justice Board, established this fund to account for expenditures incurred for continuum of programs for youth at high risk of delinquent behavior. Rio Arriba County acts as the fiscal agent for the Rio Arriba Juvenile Justice Board. (Authority: County Commission)

2528 – Inmate Evercom Phone – The County established the fund to account for inmate expenditures as needed. Financing is provided from phone system charges that were collected as a commission on the purchase of phone cards. (Authority: County Commission)

CAPITAL PROJECTS FUNDS

3261, 3262, 3263, 3264, 3265, 3266, 3268, 3269, 3270, 3271, 3273, 3274, 3275, 3276, 3279, 3280, 3281, 3283, 3284 – Senior Appropriations Capital Projects – The County established this fund to account for expenditures relative to various County Senior facility projects financed by the Senior Capital Outlay (Authority: County Commission).

3285 – Landfill Closure – To account for expenditures for planning landfill closures. (Authority: County Commission)

3366 – Fire District Bond Funds – The County established this fund to account for the initial receipt of the funds from the issuance of bonds and the subsequent expenditures of those funds. (Authority: County Commission)

3367 – EMS Bond Fund – The County established this fund to account for the initial receipt of funds from the issuance of bonds and the subsequent expenditures of those funds. (Authority: County Commission)

3701 – 2014 State Appropriation – The County Established this fund to account for revenue and expenditures relative to capital projects financed by the 2014 State Appropriations. (Authority: County Commission)

3707 – 2015 State Appropriation – The County Established this fund to account for revenue and expenditures relative to capital projects financed by the 2015 State Appropriations. (Authority: County Commission)

DEBT SERVICE FUNDS

4401, 4420 – Debt Service Funds – To account for the accumulation of resources and payment on General Obligation, Gross Receipt and Fire Tax Revenue bonds principal and interest.

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Fund Descriptions
June 30, 2016

TRUST AND AGENCY FUNDS

7752 – HHS Donation fund – To account for expenditures related to the support of the Crisis Prevention-Intervention Training. (Authority: County Commission)

7753 – Adult Day Care – The County established this fund to account for expenditures on behalf of participants in the County’s Senior Program. (Authority: County Commission)

7754, 7755, 7756, 7757, 7758, 7759, 7760, 7761 – Senior Center – The County established this fund to account for expenditures on behalf of participants in the County’s senior programs. The County maintains and operates eight (8) Senior Centers. (Authority: County Commission)

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016

	Special Revenue			
	Jail Operations	Solid Waste	County Property Evaluation	County Road Projects
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ 430,310	\$ 2,030,632
Investments	-	174,000	-	-
Accounts receivable:				
Other taxes	-	32,021	-	38,150
Intergovernmental	-	1,355	-	-
<i>Total assets</i>	\$ -	\$ 207,376	\$ 430,310	\$ 2,068,782
Liabilities and Fund Balances				
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ 313	\$ -
<i>Total liabilities</i>	-	-	313	-
<i>Fund Balances</i>				
Spendable:				
Restricted:				
General county operations	-	207,376	-	-
Public safety	-	-	-	-
County roads	-	-	-	1,931,304
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
County property valuation	-	-	429,997	-
Minimum fund balance	-	-	-	137,478
Debt service	-	-	-	-
Committed:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	-	207,376	429,997	2,068,782
<i>Total liabilities and fund balances</i>	\$ -	\$ 207,376	\$ 430,310	\$ 2,068,782

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

Special Revenue

Emergency Communications/ EMS	Farm and Range Improvement	Law Enforcement	Lodgers' Tax Act	Recreation	Senior Citizen Program
\$ 254,590	\$ 940	\$ -	\$ 83,316	\$ 2,497	\$ 144,868
1,000,000	-	-	-	-	-
184,936	-	-	14,127	-	-
-	-	-	-	-	-
<u>\$ 1,439,526</u>	<u>\$ 940</u>	<u>\$ -</u>	<u>\$ 97,443</u>	<u>\$ 2,497</u>	<u>\$ 144,868</u>
\$ 89,135	\$ -	\$ -	\$ 8,575	\$ -	\$ 363
<u>89,135</u>	<u>-</u>	<u>-</u>	<u>8,575</u>	<u>-</u>	<u>363</u>
-	-	-	-	-	-
1,350,391	-	-	-	-	-
-	-	-	-	-	-
-	940	-	88,868	2,497	-
-	-	-	-	-	144,505
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,350,391</u>	<u>940</u>	<u>-</u>	<u>88,868</u>	<u>2,497</u>	<u>144,505</u>
<u>\$ 1,439,526</u>	<u>\$ 940</u>	<u>\$ -</u>	<u>\$ 97,443</u>	<u>\$ 2,497</u>	<u>\$ 144,868</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016

	Special Revenue			
	Indigent	County Fire Protection	DWI Grants	Clerk's Recording and Filing Fees
Assets				
Cash and cash equivalents	\$ 625,757	\$ 783,803	\$ 87,892	\$ 453,419
Investments	1,800,000	1,016,064	-	-
Accounts receivable:				
Other taxes	102,932	72,681	-	-
Intergovernmental	-	-	201,871	-
<i>Total assets</i>	<u>\$ 2,528,689</u>	<u>\$ 1,872,548</u>	<u>\$ 289,763</u>	<u>\$ 453,419</u>
Liabilities and Fund Balances				
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balances</i>				
Spendable:				
Restricted:				
General county operations	-	-	-	453,419
Public safety	-	1,872,548	289,763	-
County roads	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	2,528,689	-	-	-
County property valuation	-	-	-	-
Minimum fund balance	-	-	-	-
Debt service	-	-	-	-
Committed:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>2,528,689</u>	<u>1,872,548</u>	<u>289,763</u>	<u>453,419</u>
<i>Total liabilities and fund balances</i>	<u>\$ 2,528,689</u>	<u>\$ 1,872,548</u>	<u>\$ 289,763</u>	<u>\$ 453,419</u>

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

Special Revenue

Correctional Facility	Fire Department Funds	EMS Funds	New Mexico State Library	HRAB/Historical Records Advisor Board	Forest Reserve Title III
\$ -	\$ 2,304,788	\$ 9,265	\$ -	\$ -	\$ 752,319
-	-	-	-	-	800,000
91,532	-	-	-	-	-
-	-	-	8,059	11	-
<u>\$ 91,532</u>	<u>\$ 2,304,788</u>	<u>\$ 9,265</u>	<u>\$ 8,059</u>	<u>\$ 11</u>	<u>\$ 1,552,319</u>
\$ 55,798	\$ 42,231	\$ 350	\$ -	\$ -	\$ -
<u>55,798</u>	<u>42,231</u>	<u>350</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	11	1,552,319
35,734	2,262,557	8,915	-	-	-
-	-	-	-	-	-
-	-	-	8,059	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>35,734</u>	<u>2,262,557</u>	<u>8,915</u>	<u>8,059</u>	<u>11</u>	<u>1,552,319</u>
<u>\$ 91,532</u>	<u>\$ 2,304,788</u>	<u>\$ 9,265</u>	<u>\$ 8,059</u>	<u>\$ 11</u>	<u>\$ 1,552,319</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016

	Special Revenue			
	NMCF Regional Food Hub/ Sostenga Kitchen	Summer Food Program	SCAAP	Sheriff Grants
Assets				
Cash and cash equivalents	\$ -	\$ 12,300	\$ 9,141	\$ 155
Investments	-	-	-	-
Accounts receivable:				
Other taxes	-	-	-	-
Intergovernmental	-	-	-	5,574
<i>Total assets</i>	\$ -	\$ 12,300	\$ 9,141	\$ 5,729
Liabilities and Fund Balances				
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 10,627	\$ -	205,918
<i>Total liabilities</i>	-	10,627	-	205,918
<i>Fund Balances</i>				
Spendable:				
Restricted:				
General county operations	-	-	9,141	-
Public safety	-	-	-	-
County roads	-	-	-	-
Culture and recreation	-	1,673	-	-
Health and welfare	-	-	-	-
County property valuation	-	-	-	-
Minimum fund balance	-	-	-	-
Debt service	-	-	-	-
Committed:				
Capital projects	-	-	-	-
Unassigned	-	-	-	(200,189)
<i>Total fund balances</i>	-	1,673	9,141	(200,189)
<i>Total liabilities and fund balances</i>	\$ -	\$ 12,300	\$ 9,141	\$ 5,729

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

Special Revenue

<u>NM Youth Conservation Corps</u>	<u>NM Youth Alliance</u>	<u>Department of Homeland Security and Emergency Management</u>	<u>Rural Health Network (HRSA)</u>	<u>Behavioral Health Grants</u>	<u>PHO Health Profile</u>
\$ 296	\$ -	\$ 1,220	\$ 6,635	\$ 9,071	\$ 4,420
-	-	-	-	-	-
-	-	-	-	-	-
42,746	-	-	21,739	453,327	-
<u>\$ 43,042</u>	<u>\$ -</u>	<u>\$ 1,220</u>	<u>\$ 28,374</u>	<u>\$ 462,398</u>	<u>\$ 4,420</u>
\$ -	\$ -	\$ -	\$ 235	\$ 14,820	\$ -
-	-	-	235	14,820	-
-	-	-	-	-	-
-	-	1,220	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
43,042	-	-	28,139	447,578	4,420
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>43,042</u>	<u>-</u>	<u>1,220</u>	<u>28,139</u>	<u>447,578</u>	<u>4,420</u>
<u>\$ 43,042</u>	<u>\$ -</u>	<u>\$ 1,220</u>	<u>\$ 28,374</u>	<u>\$ 462,398</u>	<u>\$ 4,420</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016

	<u>Special Revenue</u>			<u>Capital Projects</u>
	<u>National Council of Aging (NCOA)</u>	<u>RAJJB</u>	<u>Inmate Evercom Phone</u>	<u>Senior Appropriations</u>
Assets				
Cash and cash equivalents	\$ 31,578	\$ -	\$ 35,907	\$ -
Investments	-	-	-	-
Accounts receivable:				
Other taxes	-	-	-	-
Intergovernmental	-	33,380	-	544,225
<i>Total assets</i>	<u>\$ 31,578</u>	<u>\$ 33,380</u>	<u>\$ 35,907</u>	<u>\$ 544,225</u>
Liabilities and Fund Balances				
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balances</i>				
Spendable:				
Restricted:				
General county operations	-	-	-	-
Public safety	-	33,380	35,907	-
County roads	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	31,578	-	-	544,225
County property valuation	-	-	-	-
Minimum fund balance	-	-	-	-
Debt service	-	-	-	-
Committed:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>31,578</u>	<u>33,380</u>	<u>35,907</u>	<u>544,225</u>
<i>Total liabilities and fund balances</i>	<u>\$ 31,578</u>	<u>\$ 33,380</u>	<u>\$ 35,907</u>	<u>\$ 544,225</u>

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

Capital Projects					Debt Service		Total Nonmajor Governmental Funds
Landfill Closure	Fire District Bond Funds	EMS Bond Fund	2014 State Appropriation Capital Projects	2015 State Appropriation Capital Projects	Debt Service		
\$ 86,932	\$ 148,798	\$ 44,357	\$ -	\$ -	\$ 53,659	\$ 8,408,865	
-	53,107	-	-	-	197,002	5,040,173	
-	-	-	-	-	-	536,379	
-	-	-	83,750	49,934	-	1,445,971	
<u>\$ 86,932</u>	<u>\$ 201,905</u>	<u>\$ 44,357</u>	<u>\$ 83,750</u>	<u>\$ 49,934</u>	<u>\$ 250,661</u>	<u>\$ 15,431,388</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>8,853</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 437,218</u>	
<u>-</u>	<u>-</u>	<u>-</u>	<u>8,853</u>	<u>-</u>	<u>-</u>	<u>437,218</u>	
-	-	-	-	-	-	2,222,266	
-	-	-	-	-	-	5,890,415	
-	-	-	-	-	-	1,931,304	
-	-	-	-	-	-	102,037	
-	-	-	-	-	-	3,772,176	
-	-	-	-	-	-	429,997	
-	-	-	-	-	-	137,478	
-	-	-	-	-	250,661	250,661	
86,932	201,905	44,357	74,897	49,934	-	458,025	
-	-	-	-	-	-	(200,189)	
<u>86,932</u>	<u>201,905</u>	<u>44,357</u>	<u>74,897</u>	<u>49,934</u>	<u>250,661</u>	<u>14,994,170</u>	
<u>\$ 86,932</u>	<u>\$ 201,905</u>	<u>\$ 44,357</u>	<u>\$ 83,750</u>	<u>\$ 49,934</u>	<u>\$ 250,661</u>	<u>\$ 15,431,388</u>	

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

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2016

	Special Revenue			
	Jail Operations	Solid Waste	County Property Evaluation	County Road Projects
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ 173,024	\$ -
Gross receipts	-	254,102	-	-
Gasoline and motor vehicle	-	-	-	493,517
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	760,886
State operating grants	-	80,635	-	605,668
State capital grants	-	-	-	-
Charges for services	246,341	-	-	-
Licenses and permits	-	-	-	675
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	246,341	334,737	173,024	1,860,746
<i>Expenditures</i>				
Current:				
General government	-	-	102,323	-
Public safety	246,341	-	-	-
Public works	-	99,255	-	1,510,296
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	139,443
Debt service:				
Principal	-	193,948	-	-
Interest	-	146,667	-	-
<i>Total expenditures</i>	246,341	439,870	102,323	1,649,739
<i>Excess (deficiency) of revenues over expenditures</i>	-	(105,133)	70,701	211,007
<i>Other financing sources (uses)</i>				
Proceeds from sale of assets	-	-	-	-
Transfers in	-	109,575	-	1,353,083
Transfers (out)	-	(256)	-	(400,000)
<i>Total other financing sources (uses)</i>	-	109,319	-	953,083
<i>Net change in fund balances</i>	-	4,186	70,701	1,164,090
<i>Fund balances - beginning of year</i>	-	203,190	359,296	904,692
<i>Fund balances - end of year</i>	\$ -	\$ 207,376	\$ 429,997	\$ 2,068,782

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

Special Revenue

Emergency Communications/ EMS	Farm and Range Improvement	Law Enforcement	Lodger's Tax Act	Recreation	Senior Citizen Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,192,573	-	-	-	-	-
-	-	-	-	-	-
-	-	-	81,155	-	-
-	6,428	-	-	-	286,966
-	-	42,600	-	-	543,968
-	-	-	-	-	-
-	-	-	-	3,803	77,419
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	25	-	65,566
<u>1,192,573</u>	<u>6,428</u>	<u>42,600</u>	<u>81,180</u>	<u>3,803</u>	<u>973,919</u>
-	-	-	-	-	-
1,047,559	40,426	42,600	-	-	-
-	-	-	-	-	-
-	-	-	71,177	2,053	-
-	-	-	-	-	1,883,221
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,047,559</u>	<u>40,426</u>	<u>42,600</u>	<u>71,177</u>	<u>2,053</u>	<u>1,883,221</u>
<u>145,014</u>	<u>(33,998)</u>	<u>-</u>	<u>10,003</u>	<u>1,750</u>	<u>(909,302)</u>
-	-	-	-	-	1,552
-	29,500	-	-	-	784,594
-	-	-	-	-	-
-	29,500	-	-	-	786,146
145,014	(4,498)	-	10,003	1,750	(123,156)
<u>1,205,377</u>	<u>5,438</u>	<u>-</u>	<u>78,865</u>	<u>747</u>	<u>267,661</u>
<u>\$ 1,350,391</u>	<u>\$ 940</u>	<u>\$ -</u>	<u>\$ 88,868</u>	<u>\$ 2,497</u>	<u>\$ 144,505</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2016

	Special Revenue			
	Indigent	County Fire Protection	DWI Grants	Clerk's Recording and Filing Fees
<i>Revenues</i>				
Taxes:				
Property	\$ 280,388	\$ -	\$ -	\$ -
Gross receipts	595,862	560,419	-	-
Gasoline and motor vehicle	133,957	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	171	-	1,061,732	-
State capital grants	-	-	-	-
Charges for services	-	-	-	95,466
Licenses and permits	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	53,069	-
<i>Total revenues</i>	<u>1,010,378</u>	<u>560,419</u>	<u>1,114,801</u>	<u>95,466</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	11,818
Public safety	-	81,132	1,112,933	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	396,334	-	-	-
Capital outlay	-	91,444	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>396,334</u>	<u>172,576</u>	<u>1,112,933</u>	<u>11,818</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>614,044</u>	<u>387,843</u>	<u>1,868</u>	<u>83,648</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of assets	-	-	-	-
Transfers in	-	-	223,260	-
Transfers (out)	-	-	(8,686)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>214,574</u>	<u>-</u>
<i>Net change in fund balances</i>	614,044	387,843	216,442	83,648
<i>Fund balances - beginning of year</i>	<u>1,914,645</u>	<u>1,484,705</u>	<u>73,321</u>	<u>369,771</u>
<i>Fund balances - end of year</i>	<u>\$ 2,528,689</u>	<u>\$ 1,872,548</u>	<u>\$ 289,763</u>	<u>\$ 453,419</u>

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

Special Revenue

Correctional Facility	Fire Department Funds	EMS Funds	New Mexico State Library	HRAB/Historical Records Advisor Board	Forest Reserve Title III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
591,118	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	16,959	-	-	-	125,320
-	1,535,221	82,239	23,327	5,946	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
782	-	-	18,951	-	-
<u>591,900</u>	<u>1,552,180</u>	<u>82,239</u>	<u>42,278</u>	<u>5,946</u>	<u>125,320</u>
-	-	-	33,459	5,946	-
585,225	693,388	81,133	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	349,526	-	6,143	-	-
-	17,023	-	-	-	-
-	1,200	-	-	-	-
<u>585,225</u>	<u>1,061,137</u>	<u>81,133</u>	<u>39,602</u>	<u>5,946</u>	<u>-</u>
<u>6,675</u>	<u>491,043</u>	<u>1,106</u>	<u>2,676</u>	<u>-</u>	<u>125,320</u>
-	67	-	-	-	-
-	47,000	-	8,666	11	-
-	(146,429)	-	-	-	-
-	(99,362)	-	8,666	11	-
6,675	391,681	1,106	11,342	11	125,320
<u>29,059</u>	<u>1,870,876</u>	<u>7,809</u>	<u>(3,283)</u>	<u>-</u>	<u>1,426,999</u>
<u>\$ 35,734</u>	<u>\$ 2,262,557</u>	<u>\$ 8,915</u>	<u>\$ 8,059</u>	<u>\$ 11</u>	<u>\$ 1,552,319</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2016

	Special Revenue			
	NMCF Regional Food Hub/Sostenga Kitchen	Summer Food Program	SCAAP	Sheriff Grants
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	27,726	5,615	5,936
State operating grants	-	56,736	-	5,574
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	42,472	-	9,509
<i>Total revenues</i>	<u>-</u>	<u>126,934</u>	<u>5,615</u>	<u>21,019</u>
<i>Expenditures</i>				
Current:				
General government	-	-	5,463	-
Public safety	-	-	-	216,975
Public works	-	-	-	-
Culture and recreation	6,875	-	-	-
Health and welfare	-	215,503	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>6,875</u>	<u>215,503</u>	<u>5,463</u>	<u>216,975</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(6,875)</u>	<u>(88,569)</u>	<u>152</u>	<u>(195,956)</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of assets	-	-	-	-
Transfers in	-	14,077	-	5,574
Transfers (out)	(23)	-	-	(5,255)
<i>Total other financing sources (uses)</i>	<u>(23)</u>	<u>14,077</u>	<u>-</u>	<u>319</u>
<i>Net change in fund balances</i>	(6,898)	(74,492)	152	(195,637)
<i>Fund balances - beginning of year</i>	<u>6,898</u>	<u>76,165</u>	<u>8,989</u>	<u>(4,552)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ 1,673</u>	<u>\$ 9,141</u>	<u>\$ (200,189)</u>

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

Special Revenue

<u>NM Youth Conservation Corps</u>	<u>NM Youth Alliance</u>	<u>Dept. of Homeland Security and Emergency Management</u>	<u>Rural Health Network (HRSA)</u>	<u>Behavioral Health Grants</u>	<u>PHO Health Profile</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	10,442	27,488	-	-
51,370	-	114,722	39,833	793,765	5,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
76,267	-	-	21,739	674	-
<u>127,637</u>	<u>-</u>	<u>125,164</u>	<u>89,060</u>	<u>794,439</u>	<u>5,000</u>
-	-	-	-	-	-
-	-	121,738	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
118,841	-	-	85,997	853,544	580
8,500	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>127,341</u>	<u>-</u>	<u>121,738</u>	<u>85,997</u>	<u>853,544</u>	<u>580</u>
296	-	3,426	3,063	(59,105)	4,420
-	-	-	-	-	-
42,746	-	-	21,739	453,577	-
-	(1)	(101)	-	(1)	-
<u>42,746</u>	<u>(1)</u>	<u>(101)</u>	<u>21,739</u>	<u>453,576</u>	<u>-</u>
43,042	(1)	3,325	24,802	394,471	4,420
-	1	(2,105)	3,337	53,107	-
<u>\$ 43,042</u>	<u>\$ -</u>	<u>\$ 1,220</u>	<u>\$ 28,139</u>	<u>\$ 447,578</u>	<u>\$ 4,420</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2016

	<u>Special Revenue</u>			<u>Capital Projects</u>
	<u>National Council of Aging (NCOA)</u>	<u>RAJJB</u>	<u>Inmate Evercom Phone</u>	<u>Senior Appropriations</u>
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	45,000	-	-	-
State operating grants	-	181,132	-	-
State capital grants	-	-	-	797,974
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	23,010	-
<i>Total revenues</i>	<u>45,000</u>	<u>181,132</u>	<u>23,010</u>	<u>797,974</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	57,543
Public safety	-	-	28,327	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	13,422	152,980	-	-
Capital outlay	-	-	-	696,632
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>13,422</u>	<u>152,980</u>	<u>28,327</u>	<u>754,175</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>31,578</u>	<u>28,152</u>	<u>(5,317)</u>	<u>43,799</u>
<i>Other financing sources (uses)</i>				
Proceeds from sale of assets	-	-	-	-
Transfers in	-	33,380	-	544,225
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>33,380</u>	<u>-</u>	<u>544,225</u>
<i>Net change in fund balances</i>	31,578	61,532	(5,317)	588,024
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>(28,152)</u>	<u>41,224</u>	<u>(43,799)</u>
<i>Fund balances - end of year</i>	<u>\$ 31,578</u>	<u>\$ 33,380</u>	<u>\$ 35,907</u>	<u>\$ 544,225</u>

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

Capital Projects					Debt Service		Total Nonmajor Governmental Funds
Landfill Closure	Fire District Bond Funds	EMS Bond Fund	2014 State Appropriation Capital Projects	2015 State Appropriation Capital Projects	Debt Service		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453,412	
-	-	-	-	-	222,314	3,416,388	
-	-	-	-	-	-	627,474	
-	-	-	-	-	-	81,155	
-	-	-	-	-	-	1,318,766	
-	-	-	-	-	-	5,229,639	
-	-	-	83,750	49,934	-	931,658	
-	-	-	-	-	-	423,029	
-	-	-	-	-	-	675	
-	-	-	-	-	2,354	2,354	
-	-	-	-	-	-	312,064	
-	-	-	83,750	49,934	224,668	12,796,614	
-	-	-	29,542	-	-	246,094	
-	-	-	-	-	-	4,297,777	
899	-	-	-	-	-	1,610,450	
-	-	-	-	-	-	80,105	
-	-	-	-	-	-	3,720,422	
-	-	-	63,061	49,934	-	1,404,683	
-	-	-	-	-	116,171	327,142	
-	-	-	-	-	106,399	254,266	
899	-	-	92,603	49,934	222,570	11,940,939	
(899)	-	-	(8,853)	-	2,098	855,675	
-	-	-	-	-	-	1,619	
-	146,429	-	83,750	49,934	256	3,951,376	
-	(47,000)	-	-	-	(2,216,360)	(2,824,112)	
-	99,429	-	83,750	49,934	(2,216,104)	1,128,883	
(899)	99,429	-	74,897	49,934	(2,214,006)	1,984,558	
87,831	102,476	44,357	-	-	2,464,667	13,009,612	
\$ 86,932	\$ 201,905	\$ 44,357	\$ 74,897	\$ 49,934	\$ 250,661	\$ 14,994,170	

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

STATE OF NEW MEXICO
Rio Arriba County
Jail Operations Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-1

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	95,000	246,341	246,341	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>95,000</u>	<u>246,341</u>	<u>246,341</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	95,000	246,341	246,341	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>95,000</u>	<u>246,341</u>	<u>246,341</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ -
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ -</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-2

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	195,000	195,000	263,231	68,231
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	12,500	4,280	79,280	75,000
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>207,500</u>	<u>199,280</u>	<u>342,511</u>	<u>143,231</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	150,000	129,414	100,000	29,414
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	169,540	194,204	194,204	-
Interest	150,000	145,922	145,922	-
<i>Total expenditures</i>	<u>469,540</u>	<u>469,540</u>	<u>440,126</u>	<u>29,414</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(262,040)</u>	<u>(270,260)</u>	<u>(97,615)</u>	<u>172,645</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	162,040	159,985	-	(159,985)
Transfers in	100,000	110,275	109,575	(700)
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>262,040</u>	<u>270,260</u>	<u>109,575</u>	<u>(160,685)</u>
<i>Net change in fund balances</i>	-	-	11,960	11,960
<i>Fund balances - beginning of year</i>	-	-	162,040	162,040
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,000</u>	<u>\$ 174,000</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 11,960
Adjustments to revenues for gross receipts taxes				(7,774)
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 4,186</u>

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

STATE OF NEW MEXICO

Statement B-3

Rio Arriba County

County Property Evaluation Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 100,000	\$ 100,000	\$ 173,024	\$ 73,024
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>173,024</u>	<u>73,024</u>
<i>Expenditures</i>				
Current:				
General government	459,296	459,296	102,010	357,286
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>459,296</u>	<u>459,296</u>	<u>102,010</u>	<u>357,286</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(359,296)</u>	<u>(359,296)</u>	<u>71,014</u>	<u>430,310</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	359,296	359,296	-	(359,296)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>359,296</u>	<u>359,296</u>	<u>-</u>	<u>(359,296)</u>
<i>Net change in fund balances</i>	-	-	71,014	71,014
<i>Fund balances - beginning of year</i>	-	-	359,296	359,296
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 430,310</u>	<u>\$ 430,310</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 71,014
No adjustments to revenues				-
Adjustments to expenditures for operations				(313)
<i>Net change in fund balances (GAAP)</i>				<u>\$ 70,701</u>

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

STATE OF NEW MEXICO

Statement B-4

Rio Arriba County

County Road Projects Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	380,001	380,001	477,222	97,221
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	52,180	52,180	760,886	708,706
State operating grants	-	723,626	605,668	(117,958)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	675	675
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>432,181</u>	<u>1,155,807</u>	<u>1,844,451</u>	<u>688,644</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	1,742,848	1,852,841	1,499,808	353,033
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	20,000	633,633	149,931	483,702
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,762,848</u>	<u>2,486,474</u>	<u>1,649,739</u>	<u>836,735</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,330,667)</u>	<u>(1,330,667)</u>	<u>194,712</u>	<u>1,525,379</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(22,416)	377,584	-	(377,584)
Transfers in	1,353,083	1,353,083	1,353,083	-
Transfers (out)	-	(400,000)	(400,000)	-
<i>Total other financing sources (uses)</i>	<u>1,330,667</u>	<u>1,330,667</u>	<u>953,083</u>	<u>(377,584)</u>
<i>Net change in fund balances</i>	-	-	1,147,795	1,147,795
<i>Fund balances - beginning of year</i>	-	-	882,837	882,837
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,030,632</u>	<u>\$ 2,030,632</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 1,147,795
Adjustments to revenues for taxes and state operating grants				16,295
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 1,164,090</u>

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

STATE OF NEW MEXICO

Statement B-5

Rio Arriba County

Emergency Communication/EMS Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	850,000	850,000	1,206,148	356,148
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>850,000</u>	<u>850,000</u>	<u>1,206,148</u>	<u>356,148</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	1,228,500	1,232,000	968,924	263,076
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	638,866	635,366	-	635,366
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,867,366</u>	<u>1,867,366</u>	<u>968,924</u>	<u>898,442</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,017,366)</u>	<u>(1,017,366)</u>	<u>237,224</u>	<u>1,254,590</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,017,366	1,017,366	-	(1,017,366)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,017,366</u>	<u>1,017,366</u>	<u>-</u>	<u>(1,017,366)</u>
<i>Net change in fund balances</i>	-	-	237,224	237,224
<i>Fund balances - beginning of year</i>	-	-	1,017,366	1,017,366
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,254,590</u>	<u>\$ 1,254,590</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 237,224
Adjustments to revenues for gross receipts taxes				(13,575)
Adjustments to expenditures for contractual services				(78,635)
<i>Net change in fund balances (GAAP)</i>				<u>\$ 145,014</u>

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

STATE OF NEW MEXICO

Statement B-6

Rio Arriba County

Farm and Range Improvement Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	5,000	6,428	6,428	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>6,428</u>	<u>6,428</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	39,938	41,366	40,426	940
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>39,938</u>	<u>41,366</u>	<u>40,426</u>	<u>940</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(34,938)</u>	<u>(34,938)</u>	<u>(33,998)</u>	<u>940</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	5,438	5,438	-	(5,438)
Transfers in	29,500	29,500	29,500	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>34,938</u>	<u>34,938</u>	<u>29,500</u>	<u>(5,438)</u>
<i>Net change in fund balances</i>	-	-	(4,498)	(4,498)
<i>Fund balances - beginning of year</i>	-	-	5,438	5,438
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 940</u>	<u>\$ 940</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ (4,498)
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ (4,498)</u>

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

STATE OF NEW MEXICO

Statement B-7

Rio Arriba County

Law Enforcement Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	42,600	42,600	42,600	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>42,600</u>	<u>42,600</u>	<u>42,600</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	25,000	31,602	31,602	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	17,600	10,998	10,998	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>42,600</u>	<u>42,600</u>	<u>42,600</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ -
Adjustments to revenues for state operating grants				-
Adjustments to expenditures for supplies				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ -</u>

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

STATE OF NEW MEXICO

Statement B-8

Rio Arriba County

Lodgers' Tax Act Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	50,000	67,028	67,028	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	25	25	-
<i>Total revenues</i>	<u>50,000</u>	<u>67,053</u>	<u>67,053</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	128,865	145,918	62,602	83,316
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>128,865</u>	<u>145,918</u>	<u>62,602</u>	<u>83,316</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(78,865)</u>	<u>(78,865)</u>	<u>4,451</u>	<u>83,316</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	78,865	78,865	-	(78,865)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>78,865</u>	<u>78,865</u>	<u>-</u>	<u>(78,865)</u>
<i>Net change in fund balances</i>	-	-	4,451	4,451
<i>Fund balances - beginning of year</i>	-	-	78,865	78,865
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,316</u>	<u>\$ 83,316</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 4,451
Adjustments to revenues for lodger's tax				14,127
Adjustments to expenditures for lodger's tax operating costs				(8,575)
<i>Net change in fund balances (GAAP)</i>				<u>\$ 10,003</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Recreation Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-9

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	3,803	3,803	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>3,803</u>	<u>3,803</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	747	4,548	2,053	2,495
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>747</u>	<u>4,548</u>	<u>2,053</u>	<u>2,495</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(747)</u>	<u>(745)</u>	<u>1,750</u>	<u>2,495</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	747	745	-	(745)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>747</u>	<u>745</u>	<u>-</u>	<u>(745)</u>
<i>Net change in fund balances</i>	-	-	1,750	1,750
<i>Fund balances - beginning of year</i>	-	-	747	747
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,497</u>	<u>\$ 2,497</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 1,750
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 1,750</u>

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

STATE OF NEW MEXICO

Statement B-10

Rio Arriba County

Senior Citizen Program Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	293,359	299,599	286,966	(12,633)
State operating grants	396,525	441,775	543,968	102,193
State capital grants	-	-	-	-
Charges for services	-	77,419	77,419	-
Licenses and permits	-	-	-	-
Miscellaneous	40,000	56,000	65,566	9,566
<i>Total revenues</i>	<u>729,884</u>	<u>874,793</u>	<u>973,919</u>	<u>99,126</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	1,782,141	1,922,552	1,882,858	39,694
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,782,141</u>	<u>1,922,552</u>	<u>1,882,858</u>	<u>39,694</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,052,257)</u>	<u>(1,047,759)</u>	<u>(908,939)</u>	<u>138,820</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	267,663	263,165	-	(263,165)
Transfers in	784,594	784,594	784,594	-
Transfers (out)	-	-	-	-
Gain on sale of asset	-	-	1,552	1,552
<i>Total other financing sources (uses)</i>	<u>1,052,257</u>	<u>1,047,759</u>	<u>786,146</u>	<u>(261,613)</u>
<i>Net change in fund balances</i>	-	-	(122,793)	(122,793)
<i>Fund balances - beginning of year</i>	-	-	267,661	267,661
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,868</u>	<u>\$ 144,868</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ (122,793)
No adjustments to revenues				-
Adjustments to expenditures for commodities received and oil and gas costs				(363)
<i>Net change in fund balances (GAAP)</i>				<u>\$ (123,156)</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Indigent Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-11

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	166,000	166,000	602,709	436,709
Gasoline and motor vehicle	-	-	130,352	130,352
Lodgers	-	-	280,388	280,388
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	171	171
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>166,000</u>	<u>166,000</u>	<u>1,013,620</u>	<u>847,620</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	2,279,309	2,279,309	701,172	1,578,137
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>2,279,309</u>	<u>2,279,309</u>	<u>701,172</u>	<u>1,578,137</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,113,309)</u>	<u>(2,113,309)</u>	<u>312,448</u>	<u>2,425,757</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,113,309	2,113,309	-	(2,113,309)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>2,113,309</u>	<u>2,113,309</u>	<u>-</u>	<u>(2,113,309)</u>
<i>Net change in fund balances</i>	-	-	312,448	312,448
<i>Fund balances - beginning of year</i>	-	-	2,113,309	2,113,309
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,425,757</u>	<u>\$ 2,425,757</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 312,448
Adjustments to revenues for gross receipts taxes				(3,242)
Adjustments to expenditures for care of prisoners and other operating costs				304,838
<i>Net change in fund balances (GAAP)</i>				<u>\$ 614,044</u>

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

STATE OF NEW MEXICO

Statement B-12

Rio Arriba County

County Fire Protection Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	450,000	450,000	578,697	128,697
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>450,000</u>	<u>450,000</u>	<u>578,697</u>	<u>128,697</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	210,000	210,000	81,132	128,868
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	1,633,746	1,633,746	91,444	1,542,302
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,843,746</u>	<u>1,843,746</u>	<u>172,576</u>	<u>1,671,170</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,393,746)</u>	<u>(1,393,746)</u>	<u>406,121</u>	<u>1,799,867</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,393,746	1,393,746	-	(1,393,746)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,393,746</u>	<u>1,393,746</u>	<u>-</u>	<u>(1,393,746)</u>
<i>Net change in fund balances</i>	-	-	406,121	406,121
<i>Fund balances - beginning of year</i>	-	-	1,393,746	1,393,746
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,799,867</u>	<u>\$ 1,799,867</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 406,121
Adjustments to revenues for gross receipts taxes				(18,278)
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 387,843</u>

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

STATE OF NEW MEXICO
Rio Arriba County
DWI Grants Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-13

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	947,295	1,209,192	1,001,726	(207,466)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	53,069	53,069	-
<i>Total revenues</i>	<u>947,295</u>	<u>1,262,261</u>	<u>1,054,795</u>	<u>(207,466)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	898,752	1,212,867	1,112,933	99,934
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>898,752</u>	<u>1,212,867</u>	<u>1,112,933</u>	<u>99,934</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>48,543</u>	<u>49,394</u>	<u>(58,138)</u>	<u>(107,532)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(68,543)	(263,968)	-	263,968
Transfers in	20,000	223,260	223,260	-
Transfers (out)	-	(8,686)	(8,686)	-
<i>Total other financing sources (uses)</i>	<u>(48,543)</u>	<u>(49,394)</u>	<u>214,574</u>	<u>263,968</u>
<i>Net change in fund balances</i>	-	-	156,436	156,436
<i>Fund balances - beginning of year</i>	-	-	(68,544)	(68,544)
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,892</u>	<u>\$ 87,892</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 156,436
Adjustments to revenues for state operating grants				60,006
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 216,442</u>

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

STATE OF NEW MEXICO

Statement B-14

Rio Arriba County

Clerk's Recording and Filing Fees Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	50,000	50,000	95,466	45,466
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>95,466</u>	<u>45,466</u>
<i>Expenditures</i>				
Current:				
General government	235,000	235,000	11,818	223,182
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	184,771	184,771	-	184,771
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>419,771</u>	<u>419,771</u>	<u>11,818</u>	<u>407,953</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(369,771)</u>	<u>(369,771)</u>	<u>83,648</u>	<u>453,419</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	369,771	369,771	-	(369,771)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>369,771</u>	<u>369,771</u>	<u>-</u>	<u>(369,771)</u>
<i>Net change in fund balances</i>	-	-	83,648	83,648
<i>Fund balances - beginning of year</i>	-	-	369,771	369,771
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 453,419</u>	<u>\$ 453,419</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 83,648
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 83,648</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Correctional Facility Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-15

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	450,000	598,112	598,107	(5)
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	782	782	-
<i>Total revenues</i>	<u>450,000</u>	<u>598,894</u>	<u>598,889</u>	<u>(5)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	449,995	598,889	598,889	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>449,995</u>	<u>598,889</u>	<u>598,889</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5</u>	<u>5</u>	<u>-</u>	<u>(5)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(5)	(5)	-	5
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(5)</u>	<u>(5)</u>	<u>-</u>	<u>5</u>
<i>Net change in fund balances</i>	-	-	-	-
<i>Fund balances - beginning of year</i>	-	-	-	-
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ -
Adjustments to revenues for gross receipts taxes				(6,989)
Adjustments to expenditures for salaries				13,664
<i>Net change in fund balances (GAAP)</i>				<u>\$ 6,675</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Fire Department Funds Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-16

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	35,000	16,959	(18,041)
State operating grants	1,596,754	1,535,221	1,535,221	-
State capital grants	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>1,596,754</u>	<u>1,570,221</u>	<u>1,552,180</u>	<u>(18,041)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	1,470,512	2,533,906	691,269	1,842,637
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	20,860	728,496	309,869	418,627
Debt service:				
Principal	26,500	26,500	17,768	8,732
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,517,872</u>	<u>3,288,902</u>	<u>1,018,906</u>	<u>2,269,996</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>78,882</u>	<u>(1,718,681)</u>	<u>533,274</u>	<u>2,251,955</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	50,588	1,818,177	-	(1,818,177)
Transfers in	-	47,000	47,000	-
Transfers (out)	(129,470)	(146,429)	(146,429)	-
Gain on sale of asset	-	(67)	67	134
<i>Total other financing sources (uses)</i>	<u>(78,882)</u>	<u>1,718,681</u>	<u>(99,362)</u>	<u>(1,818,043)</u>
<i>Net change in fund balances</i>	-	-	433,912	433,912
<i>Fund balances - beginning of year</i>	-	-	1,870,876	1,870,876
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,304,788</u>	<u>\$ 2,304,788</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 433,912
No adjustments to revenues				-
Adjustments to expenditures for fire department operating costs				(42,231)
<i>Net change in fund balances (GAAP)</i>				<u>\$ 391,681</u>

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

STATE OF NEW MEXICO
Rio Arriba County
EMS Funds Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-17

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	82,239	82,239	82,239	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>82,239</u>	<u>82,239</u>	<u>82,239</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	67,692	72,803	65,489	7,314
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	15,203	17,245	15,294	1,951
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>82,895</u>	<u>90,048</u>	<u>80,783</u>	<u>9,265</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(656)</u>	<u>(7,809)</u>	<u>1,456</u>	<u>9,265</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	656	7,809	-	(7,809)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>656</u>	<u>7,809</u>	<u>-</u>	<u>(7,809)</u>
<i>Net change in fund balances</i>	-	-	1,456	1,456
<i>Fund balances - beginning of year</i>	-	-	7,809	7,809
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,265</u>	<u>\$ 9,265</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 1,456
No adjustments to revenues				-
Adjustments to expenditures for supplies and maintenance				(350)
<i>Net change in fund balances (GAAP)</i>				<u>\$ 1,106</u>

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

STATE OF NEW MEXICO

Statement B-18

Rio Arriba County

New Mexico State Library Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	49,332	52,592	29,357	(23,235)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	9,313	10,892	10,892	-
<i>Total revenues</i>	<u>58,645</u>	<u>63,484</u>	<u>40,249</u>	<u>(23,235)</u>
<i>Expenditures</i>				
Current:				
General government	49,333	48,576	33,402	15,174
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	6,200	6,200	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>49,333</u>	<u>54,776</u>	<u>39,602</u>	<u>15,174</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>9,312</u>	<u>8,708</u>	<u>647</u>	<u>(8,061)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(9,312)	(17,374)	-	17,374
Transfers in	-	8,666	8,666	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(9,312)</u>	<u>(8,708)</u>	<u>8,666</u>	<u>17,374</u>
<i>Net change in fund balances</i>	-	-	9,313	9,313
<i>Fund balances - beginning of year</i>	-	-	(9,313)	(9,313)
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 9,313
Adjustments to revenues for prior year miscellaneous reimbursements				2,029
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 11,342</u>

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

STATE OF NEW MEXICO

Statement B-19

Rio Arriba County

HRAB/Historical Records Advisor Board Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	5,946	5,935	(11)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>5,946</u>	<u>5,935</u>	<u>(11)</u>
<i>Expenditures</i>				
Current:				
General government	-	5,946	5,946	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,946</u>	<u>5,946</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(11)</u>	<u>(11)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(11)	-	11
Transfers in	-	11	11	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>
<i>Net change in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ -
Adjustments to revenues for grant revenues				11
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 11</u>

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

STATE OF NEW MEXICO
Rio Arriba County
Forest Reserve Title III Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

Statement B-20

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	10,000	10,000	125,320	115,320
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>125,320</u>	<u>115,320</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	1,436,999	1,417,999	-	1,417,999
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,436,999</u>	<u>1,417,999</u>	<u>-</u>	<u>1,417,999</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,426,999)</u>	<u>(1,407,999)</u>	<u>125,320</u>	<u>1,533,319</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,426,999	1,407,999	-	(1,407,999)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,426,999</u>	<u>1,407,999</u>	<u>-</u>	<u>(1,407,999)</u>
<i>Net change in fund balances</i>	-	-	125,320	125,320
<i>Fund balances - beginning of year</i>	-	-	1,426,999	1,426,999
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,552,319</u>	<u>\$ 1,552,319</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 125,320
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 125,320</u>

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

STATE OF NEW MEXICO

Statement B-21

Rio Arriba County

NMCF Regional Food Hub/Sostenga Kitchen Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	6,898	6,875	6,875	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>6,898</u>	<u>6,875</u>	<u>6,875</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(6,898)</u>	<u>(6,875)</u>	<u>(6,875)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	6,898	6,898	-	(6,898)
Transfers in	-	-	-	-
Transfers (out)	-	(23)	(23)	-
<i>Total other financing sources (uses)</i>	<u>6,898</u>	<u>6,875</u>	<u>(23)</u>	<u>(6,898)</u>
<i>Net change in fund balances</i>	-	-	(6,898)	(6,898)
<i>Fund balances - beginning of year</i>	-	-	6,898	6,898
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ (6,898)
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ (6,898)</u>

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

STATE OF NEW MEXICO

Statement B-22

Rio Arriba County

Summer Food Program Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	61,488	203,009	84,372	(118,637)
State operating grants	22,618	22,708	56,736	34,028
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	80,000	42,472	(37,528)
<i>Total revenues</i>	<u>84,106</u>	<u>305,717</u>	<u>183,580</u>	<u>(122,137)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	103,622	363,795	204,876	158,919
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>103,622</u>	<u>363,795</u>	<u>204,876</u>	<u>158,919</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(19,516)</u>	<u>(58,078)</u>	<u>(21,296)</u>	<u>36,782</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	19,516	44,001	-	(44,001)
Transfers in	-	14,077	14,077	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>19,516</u>	<u>58,078</u>	<u>14,077</u>	<u>(44,001)</u>
<i>Net change in fund balances</i>	-	-	(7,219)	(7,219)
<i>Fund balances - beginning of year</i>	-	-	19,519	19,519
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,300</u>	<u>\$ 12,300</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ (7,219)
Adjustments to revenues for state operating grants				(56,646)
Adjustments to expenditures for operating costs				(10,627)
<i>Net change in fund balances (GAAP)</i>				<u>\$ (74,492)</u>

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

STATE OF NEW MEXICO

Statement B-23

Rio Arriba County

SCAAP Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	5,615	5,615	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>5,615</u>	<u>5,615</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	8,988	14,604	5,463	9,141
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>8,988</u>	<u>14,604</u>	<u>5,463</u>	<u>9,141</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(8,988)</u>	<u>(8,989)</u>	<u>152</u>	<u>9,141</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	8,988	8,989	-	(8,989)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>8,988</u>	<u>8,989</u>	<u>-</u>	<u>(8,989)</u>
<i>Net change in fund balances</i>	-	-	152	152
<i>Fund balances - beginning of year</i>	-	-	8,989	8,989
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,141</u>	<u>\$ 9,141</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 152
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 152</u>

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

STATE OF NEW MEXICO

Statement B-24

Rio Arriba County

Sheriff Grants Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	30,068	18,503	18,503	-
State operating grants	-	10,889	-	(10,889)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	21,354	46,193	12,617	(33,576)
<i>Total revenues</i>	<u>51,422</u>	<u>75,585</u>	<u>31,120</u>	<u>(44,465)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	30,884	39,059	11,057	28,002
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	310	11,044	-	11,044
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>31,194</u>	<u>50,103</u>	<u>11,057</u>	<u>39,046</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>20,228</u>	<u>25,482</u>	<u>20,063</u>	<u>(5,419)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(20,228)	(25,801)	-	25,801
Transfers in	-	5,574	5,574	-
Transfers (out)	-	(5,255)	(5,255)	-
<i>Total other financing sources (uses)</i>	<u>(20,228)</u>	<u>(25,482)</u>	<u>319</u>	<u>25,801</u>
<i>Net change in fund balances</i>	-	-	20,382	20,382
<i>Fund balances - beginning of year</i>	-	-	(20,227)	(20,227)
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155</u>	<u>\$ 155</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 20,382
Adjustments to revenues for operating grants				(10,101)
Adjustments to expenditures for return of grant funds				(205,918)
<i>Net change in fund balances (GAAP)</i>				<u>\$ (195,637)</u>

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

STATE OF NEW MEXICO

Statement B-25

Rio Arriba County

NM Youth Conservation Corps Program Special Revenue Fund
 Statement of Revenues, Expenditures, and Changes in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	8,624	8,624	8,624	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	54,783	180,772	84,891	(95,881)
<i>Total revenues</i>	<u>63,407</u>	<u>189,396</u>	<u>93,515</u>	<u>(95,881)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	54,783	180,772	127,341	53,431
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>54,783</u>	<u>180,772</u>	<u>127,341</u>	<u>53,431</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>8,624</u>	<u>8,624</u>	<u>(33,826)</u>	<u>(42,450)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(8,624)	(51,370)	-	51,370
Transfers in	-	42,746	42,746	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(8,624)</u>	<u>(8,624)</u>	<u>42,746</u>	<u>51,370</u>
<i>Net change in fund balances</i>	-	-	8,920	8,920
<i>Fund balances - beginning of year</i>	-	-	(8,624)	(8,624)
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296</u>	<u>\$ 296</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 8,920
Adjustments to revenues for state operating grants				34,122
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 43,042</u>

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

STATE OF NEW MEXICO

Statement B-26

Rio Arriba County

NM Youth Alliance Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1	-	(1)
Transfers in	-	-	-	-
Transfers (out)	-	(1)	(1)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
<i>Net change in fund balances</i>	-	-	(1)	(1)
<i>Fund balances - beginning of year</i>	-	-	1	1
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ (1)
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ (1)</u>

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

STATE OF NEW MEXICO

Statement B-27

Rio Arriba County

Department of Homeland Security and Emergency Management Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	10,442	10,442
State operating grants	27,123	171,685	137,661	(34,024)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>27,123</u>	<u>171,685</u>	<u>148,103</u>	<u>(23,582)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	2,078	156,982	121,738	35,244
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>2,078</u>	<u>156,982</u>	<u>121,738</u>	<u>35,244</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>25,045</u>	<u>14,703</u>	<u>26,365</u>	<u>11,662</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(25,045)	(14,602)	-	14,602
Transfers in	-	-	-	-
Transfers (out)	-	(101)	(101)	-
<i>Total other financing sources (uses)</i>	<u>(25,045)</u>	<u>(14,703)</u>	<u>(101)</u>	<u>14,602</u>
<i>Net change in fund balances</i>	-	-	26,264	26,264
<i>Fund balances - beginning of year</i>	-	-	(25,044)	(25,044)
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,220</u>	<u>\$ 1,220</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 26,264
Adjustments to revenues for state operating grants				(22,939)
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 3,325</u>

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

STATE OF NEW MEXICO

Statement B-28

Rio Arriba County

Rural Health Network (HRSA) Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	95,700	95,700	27,488	(68,212)
State operating grants	96,988	101,048	94,160	(6,888)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>192,688</u>	<u>196,748</u>	<u>121,648</u>	<u>(75,100)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	144,362	138,423	85,762	52,661
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>144,362</u>	<u>138,423</u>	<u>85,762</u>	<u>52,661</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>48,326</u>	<u>58,325</u>	<u>35,886</u>	<u>(22,439)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(48,326)	(80,064)	-	80,064
Transfers in	-	21,739	21,739	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(48,326)</u>	<u>(58,325)</u>	<u>21,739</u>	<u>80,064</u>
<i>Net change in fund balances</i>	-	-	57,625	57,625
<i>Fund balances - beginning of year</i>	-	-	(50,990)	(50,990)
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,635</u>	<u>\$ 6,635</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 57,625
Adjustments to revenues for state operating grants				(32,588)
Adjustments to expenditures for payroll				(235)
<i>Net change in fund balances (GAAP)</i>				<u>\$ 24,802</u>

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

STATE OF NEW MEXICO

Statement B-29

Rio Arriba County

Behavioral Health Grants Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	32,723	32,723	32,723	-
State operating grants	434,656	940,638	473,873	(466,765)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	674	674
<i>Total revenues</i>	<u>467,379</u>	<u>973,361</u>	<u>507,270</u>	<u>(466,091)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	346,101	867,644	838,724	28,920
Capital outlay	5,562	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>351,663</u>	<u>867,644</u>	<u>838,724</u>	<u>28,920</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>115,716</u>	<u>105,717</u>	<u>(331,454)</u>	<u>(437,171)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(115,716)	(559,293)	-	559,293
Transfers in	-	453,577	453,577	-
Transfers (out)	-	(1)	(1)	-
<i>Total other financing sources (uses)</i>	<u>(115,716)</u>	<u>(105,717)</u>	<u>453,576</u>	<u>559,293</u>
<i>Net change in fund balances</i>	-	-	122,122	122,122
<i>Fund balances - beginning of year</i>	-	-	(113,051)	(113,051)
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,071</u>	<u>\$ 9,071</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 122,122
Adjustments to revenues for state operating grants				287,169
Adjustments to expenditures for payroll				(14,820)
<i>Net change in fund balances (GAAP)</i>				<u>\$ 394,471</u>

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

STATE OF NEW MEXICO

Statement B-30

Rio Arriba County

PHO Health Profile Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	5,000	5,000	-
<i>Total revenues</i>	-	5,000	5,000	-
<i>Expenditures</i>				
Current:				
General government	-	5,000	580	4,420
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	5,000	580	4,420
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	4,420	4,420
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balances</i>	-	-	4,420	4,420
<i>Fund balances - beginning of year</i>	-	-	-	-
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ 4,420	\$ 4,420
Net change in fund balances (non-GAAP budgetary basis)				\$ 4,420
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				\$ 4,420

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

STATE OF NEW MEXICO

Statement B-31

Rio Arriba County

National Council of Aging (NCOA) Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	100,000	45,000	(55,000)
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>100,000</u>	<u>45,000</u>	<u>(55,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	100,001	13,422	86,579
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>100,001</u>	<u>13,422</u>	<u>86,579</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(1)</u>	<u>31,578</u>	<u>31,579</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1	-	(1)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
<i>Net change in fund balances</i>	<u>-</u>	<u>-</u>	<u>31,578</u>	<u>31,578</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,578</u>	<u>\$ 31,578</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 31,578
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 31,578</u>

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

STATE OF NEW MEXICO

Statement B-32

Rio Arriba County

RAJJB Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	226,739	226,739	160,433	(66,306)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>226,739</u>	<u>226,739</u>	<u>160,433</u>	<u>(66,306)</u>
<i>Expenditures</i>				
Current:				
General government	185,906	185,906	152,980	32,926
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>185,906</u>	<u>185,906</u>	<u>152,980</u>	<u>32,926</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>40,833</u>	<u>40,833</u>	<u>7,453</u>	<u>(33,380)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(40,833)	(74,213)	-	74,213
Transfers in	-	33,380	33,380	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(40,833)</u>	<u>(40,833)</u>	<u>33,380</u>	<u>74,213</u>
<i>Net change in fund balances</i>	-	-	40,833	40,833
<i>Fund balances - beginning of year</i>	-	-	(40,833)	(40,833)
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 40,833
Adjustments to revenues for state operating grants				20,699
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 61,532</u>

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

STATE OF NEW MEXICO

Statement B-33

Rio Arriba County

Inmate Evercom Phone Special Revenue Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	23,010	23,010	-
<i>Total revenues</i>	-	23,010	23,010	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	41,224	64,234	28,327	35,907
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	41,224	64,234	28,327	35,907
<i>Excess (deficiency) of revenues over expenditures</i>	(41,224)	(41,224)	(5,317)	35,907
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	41,224	41,224	-	(41,224)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	41,224	41,224	-	(41,224)
<i>Net change in fund balances</i>	-	-	(5,317)	(5,317)
<i>Fund balances - beginning of year</i>	-	-	41,224	41,224
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ 35,907	\$ 35,907
Net change in fund balances (non-GAAP budgetary basis)				\$ (5,317)
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				\$ (5,317)

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

STATE OF NEW MEXICO

Statement B-34

Rio Arriba County

Senior Appropriations Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	676,856	1,207,085	413,042	(794,043)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>676,856</u>	<u>1,207,085</u>	<u>413,042</u>	<u>(794,043)</u>
<i>Expenditures</i>				
Current:				
General government	4,512	20,538	17,490	3,048
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	469,251	933,454	736,685	196,769
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>473,763</u>	<u>953,992</u>	<u>754,175</u>	<u>199,817</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>203,093</u>	<u>253,093</u>	<u>(341,133)</u>	<u>(594,226)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(203,093)	(797,318)	-	797,318
Transfers in	-	544,225	544,225	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(203,093)</u>	<u>(253,093)</u>	<u>544,225</u>	<u>797,318</u>
<i>Net change in fund balances</i>	-	-	203,092	203,092
<i>Fund balances - beginning of year</i>	-	-	(203,092)	(203,092)
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 203,092
Adjustments to revenues for state capital grants				384,932
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 588,024</u>

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

STATE OF NEW MEXICO

Statement B-35

Rio Arriba County

Landfill Closure Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	87,831	87,830	899	86,931
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>87,831</u>	<u>87,830</u>	<u>899</u>	<u>86,931</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(87,831)</u>	<u>(87,830)</u>	<u>(899)</u>	<u>86,931</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	87,831	87,830	-	(87,830)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>87,831</u>	<u>87,830</u>	<u>-</u>	<u>(87,830)</u>
<i>Net change in fund balances</i>	-	-	(899)	(899)
<i>Fund balances - beginning of year</i>	-	-	87,831	87,831
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,932</u>	<u>\$ 86,932</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ (899)
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ (899)</u>

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

STATE OF NEW MEXICO

Statement B-36

Rio Arriba County

Fire District Bond Funds Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	231,946	184,946	-	184,946
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>231,946</u>	<u>184,946</u>	<u>-</u>	<u>184,946</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(231,946)</u>	<u>(184,946)</u>	<u>-</u>	<u>184,946</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	102,476	85,517	-	(85,517)
Transfers in	129,470	146,429	146,429	-
Transfers (out)	-	(47,000)	(47,000)	-
<i>Total other financing sources (uses)</i>	<u>231,946</u>	<u>184,946</u>	<u>99,429</u>	<u>(85,517)</u>
<i>Net change in fund balances</i>	-	-	99,429	99,429
<i>Fund balances - beginning of year</i>	-	-	102,476	102,476
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,905</u>	<u>\$ 201,905</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ 99,429
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 99,429</u>

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

STATE OF NEW MEXICO

Statement B-37

Rio Arriba County

EMS Bond Fund Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Lodgers	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	44,357	44,357	-	44,357
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>44,357</u>	<u>44,357</u>	<u>-</u>	<u>44,357</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(44,357)</u>	<u>(44,357)</u>	<u>-</u>	<u>44,357</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	44,357	44,357	-	(44,357)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>44,357</u>	<u>44,357</u>	<u>-</u>	<u>(44,357)</u>
<i>Net change in fund balances</i>	-	-	-	-
<i>Fund balances - beginning of year</i>	-	-	44,357	44,357
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,357</u>	<u>\$ 44,357</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ -
No adjustments to revenues				-
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ -</u>

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

STATE OF NEW MEXICO

Statement B-38

Rio Arriba County

County Funded Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	525,000	525,000	716,732	191,732
Gasoline and motor vehicle	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	104	6,231	6,127
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	6,720	6,720
<i>Total revenues</i>	<u>525,000</u>	<u>525,104</u>	<u>835,787</u>	<u>310,683</u>
<i>Expenditures</i>				
Current:				
General government	1,594,423	1,383,348	444,865	938,483
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	7,520,167	7,390,299	3,259,741	4,130,558
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>9,114,590</u>	<u>8,773,647</u>	<u>3,704,606</u>	<u>5,069,041</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(8,589,590)</u>	<u>(8,248,543)</u>	<u>(2,868,819)</u>	<u>5,379,724</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	6,377,054	6,036,007	-	(6,036,007)
Bond proceeds	-	-	-	-
Transfers in	2,212,536	2,212,536	2,216,360	3,824
Transfers (out)	-	-	-	-
Gain on sale of asset	-	-	4,036	4,036
<i>Total other financing sources (uses)</i>	<u>8,589,590</u>	<u>8,248,543</u>	<u>2,220,396</u>	<u>(6,028,147)</u>
<i>Net change in fund balances</i>	-	-	(648,423)	(648,423)
<i>Fund balances - beginning of year</i>	-	-	6,377,053	6,377,053
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,728,630</u>	<u>\$ 5,728,630</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ (648,423)
Adjustments to revenues for gross receipts taxes				(34,845)
Adjustments to expenditures for repairs and maintenance				(5,129)
<i>Net change in fund balances (GAAP)</i>				<u>\$ (688,397)</u>

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

STATE OF NEW MEXICO

Statement B-39

Rio Arriba County

2014 State Appropriation Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	214,400	214,400	-	(214,400)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>214,400</u>	<u>214,400</u>	<u>-</u>	<u>(214,400)</u>
<i>Expenditures</i>				
Current:				
General government	-	35,000	20,689	14,311
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	214,400	214,400	63,061	151,339
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>214,400</u>	<u>249,400</u>	<u>83,750</u>	<u>165,650</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(35,000)</u>	<u>(83,750)</u>	<u>(48,750)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(48,750)	-	48,750
Bond proceeds	-	-	-	-
Transfers in	-	83,750	83,750	-
Transfers (out)	-	-	-	-
Gain on sale of asset	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>35,000</u>	<u>83,750</u>	<u>48,750</u>
<i>Net change in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ -
Adjustments to revenues for gross receipts taxes				83,750
Adjustments to expenditures for repairs and maintenance				(8,853)
<i>Net change in fund balances (GAAP)</i>				<u>\$ 74,897</u>

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

STATE OF NEW MEXICO

Statement B-40

Rio Arriba County

2015 State Appropriation Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	1,764,934	-	(1,764,934)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>1,764,934</u>	<u>-</u>	<u>(1,764,934)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	1,779,934	49,934	1,730,000
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>1,779,934</u>	<u>49,934</u>	<u>1,730,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(15,000)</u>	<u>(49,934)</u>	<u>(34,934)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(3,333,000)	(3,367,934)	-	3,367,934
Bond proceeds	3,333,000	3,333,000	-	(3,333,000)
Transfers in	-	49,934	49,934	-
Transfers (out)	-	-	-	-
Gain on sale of asset	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>15,000</u>	<u>49,934</u>	<u>34,934</u>
<i>Net change in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ -
Adjustments to revenues for gross receipts taxes				49,934
No adjustments to expenditures				-
<i>Net change in fund balances (GAAP)</i>				<u>\$ 49,934</u>

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

STATE OF NEW MEXICO

Statement B-41

Rio Arriba County

Debt Service Funds

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental:				
Federal capital grants	-	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Investment income	-	-	2,354	2,354
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>2,354</u>	<u>2,354</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	203,035	201,430	-	201,430
Interest	-	1,605	-	1,605
<i>Total expenditures</i>	<u>203,035</u>	<u>203,035</u>	<u>-</u>	<u>203,035</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(203,035)</u>	<u>(203,035)</u>	<u>2,354</u>	<u>205,389</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	203,035	203,035	-	(203,035)
Loan proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	(2,216,360)	(2,216,360)
<i>Total other financing sources (uses)</i>	<u>203,035</u>	<u>203,035</u>	<u>(2,216,360)</u>	<u>(2,419,395)</u>
<i>Net change in fund balances</i>	-	-	(2,214,006)	(2,214,006)
<i>Fund balances - beginning of year</i>	-	-	2,464,667	2,464,667
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,661</u>	<u>\$ 250,661</u>
Net change in fund balances (non-GAAP budgetary basis)				\$ (2,214,006)
Adjustments to revenue for gross receipts taxes and investment income				222,570
Adjustments to expenditures for debt payments				(222,570)
<i>Net change in fund balances (GAAP)</i>				<u>\$ (2,214,006)</u>

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

SUPPORTING SCHEDULES

(This page intentionally left blank.)

STATE OF NEW MEXICO
Rio Arriba County
Schedule of Collateral Pledged by Depository
For Public Funds
June 30, 2016

Schedule III

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value June 30, 2016	Name and Location of Safekeeper
New Mexico Bank and Trust					
	Los Angeles Cnty CA Publicwks	12/10/2021	54473ERT3	\$ 2,614,700	Sun Trust Bank, Atlanta GA
	Newark CA Unif Sch Dist Taxable	8/1/2022	650264TF1	731,938	
	Rialro CA Unif Sch Dist Taxable	8/12/2021	762494RA2	1,680,656	
	Rivera Neach FL Public Impt Rev	4/1/2023	769584DD2	2,033,414	
	South Carolina St Public SV	12/1/2031	837151PM5	<u>4,133,149</u>	
				<u>11,193,857</u>	
Bank of the West					
	GNMA2 Arm Multiple	2/20/2042	36225FLV9	466,974	Wells Fargo Minneapolis, MN
	FNMA Conv 30 Yr SF	5/1/2042	31417BZ91	533,905	
	GNMA1 Single Family 30 Year	1/15/2042	36176W7E5	<u>28,600</u>	
				<u>1,029,479</u>	
First National Bank of Santa Fe					
	FHLMC Pool # J23462	4/1/2023	31307BZ37	3,138,289	First National Bank of Denver
	U.S. Treasury Note	9/30/2016	912828RJ1	<u>5,007,813</u>	
				<u>8,146,101</u>	
Century Bank					
	Artesia NM Wtr & Wstwtly Sys	6/1/2018	04310LAJ9	518,645	Federal Home Loan Bank Dallas, TX
	West Las Vegas n Mec Sch Dist	8/15/2019	953769JX5	414,660	
	Luna Cnty NM Gross Rcpts	7/1/2022	550332BL3	546,467	
	Los Lunas NM Sch Dist No 001	7/15/2022	545562PJ3	551,990	
	Carlsbad NM Mun Sch Dist	8/1/2024	142735DQ9	852,159	
	Alamogordo NM Jt Wtr & Swr Rev	6/1/2025	011500GE9	476,216	
	Albuquerque Bernalillo Cty NM	7/1/2025	013493DB4	456,640	
	McKinley Cty NM Gross Rcpts	6/1/2030	581615DR9	130,901	
	Clovis NM Gross Rcpts Tax Rev	6/1/2028	189387CR2	<u>435,006</u>	
				<u>4,382,685</u>	
Washington Federal					
	FNMA PL#AL3899 Cusip	10/1/2042	3138ELKM4	12,269	Federal Home Loan Bank Seattle, WA
	FHLMC Gold PC A94288	8/20/2061	3620E0NW2	<u>45,115</u>	
				<u>57,384</u>	
	<i>Total pledged collateral</i>			<u>\$ 24,809,506</u>	

See independent auditors' report.

STATE OF NEW MEXICO
Rio Arriba County
Schedule of Deposit and Investment Accounts
June 30, 2016

Bank Account Type/Name	New Mexico Bank & Trust	Bank of the West	First National Santa Fe
Tax Account - Checking	\$ 13,840,837	\$ -	\$ -
Inmate Account - Checking	28,574	-	-
Money Market - Checking	-	-	-
Savings Account	-	-	12,370
Certificate of Deposit	-	1,061,239	5,060,744
Debt service (restricted funds)**	-	-	-
U.S. Treasury Notes	-	-	-
Total on deposit and investment	13,869,411	1,061,239	5,073,114
Reconciling items	(1,514,625)	-	-
<i>Reconciled balance</i> <i>June 30, 2016</i>	<u>\$ 12,354,786</u>	<u>\$ 1,061,239</u>	<u>\$ 5,073,114</u>

**Accounts are U.S. Treasury MM Mutual Funds
Note all bank accounts are interest bearing

See independent auditors' report.

Century Bank	Wells Fargo Bank	Washington Federal	State of New Mexico LGIP	NMFA Restricted cash	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,840,837
-	-	-	-	-	28,574
-	109,848	-	-	-	109,848
3,958,228	-	-	-	-	3,970,597
2,055,292	-	302,722	1,125	-	8,481,122
-	-	-	-	53,659	53,659
-	-	-	-	197,002	197,002
6,013,519	109,848	302,722	1,125	250,661	26,681,639
-	-	-	-	-	(1,514,625)
<u>\$ 6,013,519</u>	<u>\$ 109,848</u>	<u>\$ 302,722</u>	<u>\$ 1,125</u>	<u>\$ 250,661</u>	<u>25,167,014</u>
Less: investments per Exhibit A-1					(8,429,702)
Less: restricted cash and cash equivalents per Exhibit A-1					(53,659)
Less: restricted investments per Exhibit A-1					(197,002)
Less: agency fund cash per Exhibit D-1					(397,649)
<i>Total governmental activities unrestricted cash and cash equivalents per Exhibit A-1</i>					<u>\$ 16,089,002</u>

See independent auditors' report.

(This page intentionally left blank.)

STATE OF NEW MEXICO
Rio Arriba County
Tax Roll Reconciliation - Changes in Property Taxes Receivable
For the Year Ended June 30, 2016

Schedule V

Property taxes receivable - beginning of year, as restated	\$	5,378,932
Changes to tax roll addition and deletions:		
Tax charges to treasurer for current fiscal year		18,654,056
Total receivables prior to collections		24,032,988
Collections for fiscal year ended June 30, 2016		(18,515,312)
Adjustments to tax levies		253,861
Allowance for doubtful accounts		(1,518,370)
Considered paid and received per state law (Tax year 2003)		(251,183)
Total collections and amounts considered paid and received		(20,031,004)
<i>Property taxes receivable, net - end of year</i>	\$	4,001,984

Property taxes receivable by year:

Tax Year		
2006		2,021
2007		6,329
2008		30,694
2009		76,934
2010		104,495
2011		152,188
2012		225,881
2013		501,649
2014		903,648
2015		1,998,145
<i>Receivable tax year end, net</i>	\$	4,001,984

See independent auditors' report.

STATE OF NEW MEXICO
 Rio Arriba County
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2016

	Property Taxes Levied	Adjustments to Taxes Collected to Date	Taxes Collected Current year	Taxes Collected to Date
State Debt Service				
2006	776,749	29,406	1,211	797,285
2007	770,681	29,734	1,491	790,921
2008	815,451	21,797	2,170	825,572
2009	814,248	26,103	2,826	826,347
2010	1,086,460	25,072	4,830	1,089,969
2011	973,698	26,817	6,733	976,721
2012	1,075,238	(20,768)	11,519	1,022,142
2013	1,115,526	(10,057)	27,703	1,056,109
2014	1,187,511	(5,561)	69,734	1,097,481
2015	1,137,478	9,660	1,000,629	1,000,629
	\$ 9,753,040	\$ 132,202	\$ 1,128,845	\$ 9,483,175

County Operating				
2006	3,998,840	(7,731)	5,104	3,953,846
2007	4,272,508	(8,177)	7,420	4,222,864
2008	4,593,764	(9,931)	11,025	4,530,299
2009	5,094,860	(11,790)	15,667	5,006,648
2010	5,135,259	(14,874)	19,480	5,035,241
2011	5,301,212	7,187	32,441	5,204,662
2012	5,510,747	(84,320)	52,284	5,295,260
2013	5,677,306	(11,563)	123,154	5,458,964
2014	5,760,860	(20,662)	308,815	5,414,948
2015	5,763,596	104,003	5,234,947	5,234,947
	\$ 51,108,951	\$ (57,858)	\$ 5,810,336	\$ 49,357,679

Municipalities

Village of Chama

2006	64,075	-	31	63,902
2007	67,236	-	97	67,019
2008	71,406	(36)	59	71,025
2009	75,956	(75)	68	75,437
2010	78,093	(277)	104	77,064
2011	80,715	(169)	88	79,081
2012	87,255	(2,512)	728	82,714
2013	89,343	(359)	3,365	84,438
2014	93,025	(149)	6,157	85,537
2015	98,797	(30)	86,233	86,233
	\$ 805,900	\$ (3,608)	\$ 96,931	\$ 772,451

See independent auditors' report.

Taxes Distributed Current Year	Taxes Distributed To Date	Allowance for Doubtful Accounts	County Taxes Receivable, net at Year End
1,263	797,156	8,303	567
1,474	790,704	8,244	1,250
2,085	825,150	8,624	3,052
2,666	825,881	8,656	5,348
4,660	1,088,856	11,449	10,114
7,159	975,404	10,305	13,489
13,576	1,020,274	10,861	21,468
29,139	1,049,198	11,386	37,975
79,109	1,090,771	12,174	72,294
990,501	978,507	11,816	134,693
\$ 1,131,632	\$ 9,441,902	\$ 101,818	\$ 300,249

5,496	3,953,299	37,263	-
7,253	4,221,549	41,467	-
10,611	4,528,298	47,213	6,320
14,476	5,003,907	52,356	24,066
18,867	5,030,418	52,740	32,404
34,408	5,197,778	54,677	49,060
61,717	5,286,007	55,892	75,275
133,816	5,428,238	58,357	148,422
356,365	5,392,000	59,124	266,125
5,186,504	5,139,002	60,436	572,216
\$ 5,829,514	\$ 49,180,496	\$ 519,525	\$ 1,173,889

31	63,902	173	-
97	67,019	216	-
59	71,025	345	-
68	75,437	444	-
104	77,064	751	-
210	78,951	830	634
900	82,619	873	1,156
3,119	83,126	917	3,629
7,262	84,094	957	6,383
85,003	83,744	1,017	11,517
\$ 96,854	\$ 766,983	\$ 6,523	\$ 23,319

See independent auditors' report.

STATE OF NEW MEXICO
 Rio Arriba County
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2016

	Property Taxes Levied	Adjustments to Taxes Collected to Date	Taxes Collected Current year	Taxes Collected to Date
City of Española				
2006	333,456	(497)	214	331,107
2007	335,735	(559)	81	332,813
2008	366,079	(1,054)	570	361,347
2009	405,401	(1,396)	540	397,263
2010	402,604	(1,682)	732	396,903
2011	413,337	(3,314)	2,366	403,840
2012	449,868	(16,863)	4,383	424,395
2013	475,248	(6,159)	10,865	452,204
2014	489,511	(11,452)	28,360	449,767
2015	544,347	(2,625)	464,520	464,520
	\$ 4,215,586	\$ (45,602)	\$ 512,630	\$ 4,014,158
Mesa Vista SD#6				
2006	153,779	(114)	334	151,842
2007	231,955	(262)	711	228,842
2008	247,127	(283)	865	242,804
2009	232,059	(340)	1,095	226,723
2010	217,787	(862)	1,119	211,965
2011	213,116	(649)	1,720	205,807
2012	239,453	(4,110)	2,929	226,275
2013	246,687	(123)	7,155	230,830
2014	237,709	(322)	16,388	214,764
2015	289,061	(657)	247,801	247,801
	\$ 2,308,733	\$ (7,721)	\$ 280,116	\$ 2,187,653
Chama Valley Schools #19				
2006	984,117	(768)	285	972,871
2007	1,046,683	(578)	595	1,034,589
2008	1,215,339	(1,585)	759	1,196,973
2009	1,452,005	(1,753)	3,367	1,424,218
2010	1,301,590	(3,418)	4,557	1,266,730
2011	1,291,997	(8,025)	5,490	1,251,031
2012	1,276,048	(38,503)	9,598	1,200,020
2013	1,275,053	(9,675)	29,790	1,210,507
2014	1,278,349	(14,145)	74,629	1,179,037
2015	1,501,846	(9,302)	1,308,920	1,308,920
	\$ 12,623,027	\$ (87,752)	\$ 1,437,992	\$ 12,044,896

See independent auditors' report.

Taxes Distributed Current Year	Taxes Distributed To Date	Allowance for Doubtful Accounts	County Taxes Receivable, net at Year End
198	331,058	1,852	-
77	332,746	2,363	-
559	361,212	3,678	-
536	397,199	4,161	2,581
740	396,829	4,020	-
2,869	403,093	4,223	1,961
5,964	423,389	4,460	4,150
15,642	449,402	4,832	12,053
38,600	448,030	4,924	23,367
456,414	451,253	5,580	71,621
\$ 521,600	\$ 3,994,211	\$ 40,092	\$ 115,733

334	151,842	1,583	240
711	228,842	2,386	466
865	242,736	2,542	1,499
1,004	226,569	2,387	2,609
1,147	211,838	2,234	2,726
1,683	205,442	2,188	4,472
3,156	225,531	2,424	6,645
7,465	228,887	2,540	13,194
18,194	212,858	2,445	20,178
244,241	241,378	2,971	37,632
\$ 278,799	\$ 2,175,924	\$ 23,700	\$ 89,659

660	972,814	10,129	350
924	1,034,527	10,775	741
1,171	1,196,898	12,502	4,279
3,528	1,424,119	14,938	11,096
4,760	1,266,047	13,371	18,071
5,954	1,249,871	13,225	19,717
11,368	1,197,940	12,747	24,778
29,588	1,202,989	13,033	41,837
84,758	1,169,277	13,021	72,145
1,294,355	1,279,163	15,373	168,251
\$ 1,437,066	\$ 11,993,645	\$ 129,114	\$ 361,264

See independent auditors' report.

STATE OF NEW MEXICO
 Rio Arriba County
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2016

	Property Taxes Levied	Adjustments to Taxes Collected to Date	Taxes Collected Current year	Taxes Collected to Date
Dulce Independent #21				
2006	309,098	(424)	-	306,402
2007	352,929	(452)	-	350,675
2008	807,616	(1,057)	-	801,375
2009	782,844	(1,436)	312	777,591
2010	1,705,764	(3,307)	369	1,692,129
2011	781,141	51,254	2,281	827,214
2012	672,514	12,622	2,018	677,445
2013	999,423	19,775	4,045	1,007,507
2014	894,579	17,350	6,625	894,072
2015	1,374,204	45,262	1,381,924	1,381,924
	\$ 8,680,113	\$ 139,586	\$ 1,397,574	\$ 8,716,334

Penasco #32

2006	16,957	(12)	-	16,631
2007	18,136	(11)	50	17,826
2008	25,349	(12)	55	24,964
2009	41,176	1	92	40,513
2010	31,833	(16)	73	31,191
2011	10,407	(7)	33	10,064
2012	14,544	(691)	59	13,287
2013	23,253	(313)	664	21,459
2014	22,602	(335)	1,312	19,203
2015	22,613	-	17,776	17,776
	\$ 226,870	\$ (1,396)	\$ 20,114	\$ 212,915

Española 45IN&Out

2006	2,676,249	(6,606)	5,392	2,642,240
2007	1,961,117	(4,761)	4,652	1,933,895
2008	2,329,695	(6,396)	8,335	2,292,075
2009	2,323,036	(6,956)	10,530	2,277,984
2010	2,368,898	(8,759)	13,814	2,319,133
2011	2,372,103	(13,993)	21,012	2,306,403
2012	2,355,363	(58,006)	33,131	2,234,318
2013	3,674,126	(35,283)	112,916	3,477,939
2014	3,308,532	(34,453)	222,388	3,037,545
2015	3,599,780	21,340	3,099,511	3,099,511
	\$ 26,968,899	\$ (153,872)	\$ 3,531,682	\$ 25,621,045

See independent auditors' report.

Taxes Distributed Current Year	Taxes Distributed To Date	Allowance for Doubtful Accounts	County Taxes Receivable, net at Year End
-	306,402	2,271	-
-	350,675	1,803	-
-	801,375	5,184	-
(58)	777,221	3,817	-
126	1,691,418	10,328	-
2,171	827,058	5,181	-
1,941	677,318	7,057	634
3,861	1,006,986	10,498	1,193
6,591	899,138	9,393	8,464
1,381,432	1,382,169	14,621	22,921
\$ 1,396,065	\$ 8,719,760	\$ 70,152	\$ 33,212

-	16,631	175	139
50	17,826	187	112
55	24,964	261	112
92	40,513	424	239
73	31,191	328	298
32	10,063	107	228
58	13,356	143	423
636	21,344	236	1,245
1,391	18,955	229	2,835
17,199	16,625	233	4,604
\$ 19,585	\$ 211,467	\$ 2,323	\$ 10,237

5,314	2,641,520	27,402	-
4,291	1,932,988	20,150	2,311
7,744	2,290,256	23,930	7,294
9,818	2,276,096	23,856	14,240
13,089	2,315,721	24,309	16,696
22,627	2,302,134	24,289	27,418
39,874	2,228,925	23,663	39,376
121,110	3,447,303	37,480	123,425
254,701	3,010,108	33,723	202,811
3,059,770	3,009,712	37,298	484,312
\$ 3,538,337	\$ 25,454,763	\$ 276,100	\$ 917,882

See independent auditors' report.

STATE OF NEW MEXICO
 Rio Arriba County
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2016

	Property Taxes Levied	Adjustments to Taxes Collected to Date	Taxes Collected Current year	Taxes Collected to Date
Jemez Mtn #53				
2006	154,685	(297)	463	152,488
2007	214,296	(445)	768	211,065
2008	230,755	(433)	773	226,892
2009	297,168	(607)	705	292,216
2010	341,752	(743)	856	335,425
2011	364,059	(13,549)	1,131	343,944
2012	244,752	5,758	1,872	245,105
2013	276,660	2,140	4,568	271,244
2014	172,627	4,723	11,614	170,514
2015	191,226	8,360	184,235	184,235
	\$ 2,487,979	\$ 4,908	\$ 206,984	\$ 2,433,129

Hospital

2006	2,128,508	(4,137)	3,050	2,103,412
2007	2,211,457	(4,210)	4,096	2,184,214
2008	2,301,310	(5,024)	5,901	2,267,421
2009	2,488,665	(5,891)	8,275	2,444,826
2010	2,499,118	(7,673)	10,528	2,448,691
2011	2,543,747	(162)	16,751	2,491,642
2012	2,666,298	(43,379)	28,053	2,556,076
2013	3,341,384	(13,518)	83,837	3,196,329
2014	3,383,296	(12,215)	200,015	3,156,923
2015	3,416,703	33,600	3,030,735	3,030,734
	\$ 26,980,486	\$ (62,611)	\$ 3,391,241	\$ 25,880,269

Chama SWCD

2006	83,699	(81)	19	82,566
2007	86,927	(60)	31	85,748
2008	91,590	(138)	53	89,999
2009	102,088	(129)	271	99,858
2010	102,239	(250)	411	99,193
2011	104,523	(738)	519	100,961
2012	113,088	(3,431)	828	106,186
2013	111,876	(932)	2,268	106,340
2014	114,698	(938)	6,746	106,471
2015	117,268	(869)	102,211	102,211
	\$ 1,027,995	\$ (7,567)	\$ 113,359	\$ 979,533

See independent auditors' report.

Taxes Distributed Current Year	Taxes Distributed To Date	Allowance for Doubtful Accounts	County Taxes Receivable, net at Year End
490	152,488	1,590	309
838	211,065	2,203	583
732	226,792	2,372	1,058
795	292,171	3,055	1,289
869	335,301	3,512	2,073
1,110	343,685	3,610	2,956
1,958	244,940	2,580	2,825
4,624	270,690	2,872	4,683
12,137	170,477	1,827	5,009
183,536	182,827	2,056	13,295
\$ 207,089	\$ 2,430,437	\$ 25,677	\$ 34,081

3,222	2,103,087	20,959	-
4,031	2,183,568	22,735	299
5,673	2,266,300	23,652	5,213
7,753	2,443,433	25,573	12,375
10,170	2,446,206	25,662	17,091
17,801	2,488,247	26,199	25,743
33,087	2,551,384	27,016	39,827
88,199	3,174,862	34,277	97,260
225,889	3,136,825	34,722	179,436
2,999,643	2,963,143	35,538	384,030
\$ 3,395,467	\$ 25,757,054	\$ 276,333	\$ 761,274

60	82,560	861	191
66	85,741	895	225
91	89,992	942	511
285	99,849	1,050	1,051
431	99,128	1,050	1,747
529	100,885	1,069	1,755
972	105,990	1,129	2,341
2,318	105,897	1,143	3,461
7,558	105,777	1,172	6,116
101,156	99,994	1,199	12,989
\$ 113,467	\$ 975,813	\$ 10,510	\$ 30,385

See independent auditors' report.

STATE OF NEW MEXICO
 Rio Arriba County
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2016

	Property Taxes Levied	Adjustments to Taxes Collected to Date	Taxes Collected Current year	Taxes Collected to Date
East Española SWCD				
2006	61,233	(146)	164	60,323
2007	65,619	(147)	204	64,590
2008	227,732	(521)	965	223,774
2009	291,497	(817)	1,696	285,913
2010	293,568	(995)	2,182	286,700
2011	298,430	(1,522)	3,012	289,625
2012	321,708	(6,578)	5,021	305,656
2013	331,059	(2,873)	11,087	312,746
2014	343,441	(1,026)	24,029	315,497
2015	349,359	3,503	301,798	301,798
	\$ 2,583,646	\$ (11,121)	\$ 350,157	\$ 2,446,620

Cuba SWCD

2006	44,821	(87)	137	44,183
2007	49,030	(102)	176	48,290
2008	56,150	(106)	188	55,208
2009	63,003	(127)	148	61,962
2010	67,505	(149)	170	66,247
2011	64,822	(2,384)	203	61,262
2012	64,578	1,469	508	64,611
2013	69,758	504	1,196	68,327
2014	63,844	855	4,185	62,119
2015	67,705	3,376	66,167	66,167
	\$ 611,216	\$ 3,249	\$ 73,078	\$ 598,375

Upper Rio Grande Water Shed

2006	-	-	-	-
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	270,078	(92,019)	15,498	163,046
2015	180,076	(1,003)	148,775	148,775
	\$ 450,153	\$ (93,022)	\$ 164,273	\$ 311,821

See independent auditors' report.

Taxes Distributed Current Year	Taxes Distributed To Date	Allowance for Doubtful Accounts	County Taxes Receivable, net at Year End
162	60,301	629	135
196	64,563	674	208
904	223,557	2,340	1,097
1,572	285,601	2,994	1,773
2,054	286,133	3,014	2,859
3,158	289,078	3,058	4,225
5,871	304,906	3,246	6,228
11,012	309,725	3,380	12,061
26,064	312,154	3,527	23,391
298,106	293,095	3,634	47,431
\$ 349,099	\$ 2,429,113	\$ 26,496	\$ 99,408

145	44,183	461	90
192	48,290	504	135
178	55,184	577	259
167	61,953	648	266
173	66,222	694	415
199	61,216	643	532
532	64,567	680	757
1,213	68,178	724	1,211
4,314	62,183	666	1,914
65,890	65,705	732	4,182
\$ 73,004	\$ 597,681	\$ 6,329	\$ 9,760

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
16,678	160,775	1,834	13,179
146,142	143,133	1,844	28,453
\$ 162,820	\$ 303,908	\$ 3,678	\$ 41,632

See independent auditors' report.

STATE OF NEW MEXICO
 Rio Arriba County
 County Treasurer's Property Tax Schedule
 For the Year Ended June 30, 2016

	Property Taxes Levied	Adjustments to Taxes Collected to Date	Taxes Collected Current year	Taxes Collected to Date
Grand Total				
2006	11,786,264	8,506	16,405	11,679,098
2007	11,684,310	9,972	20,372	11,573,351
2008	13,379,362	(4,779)	31,720	13,209,727
2009	14,464,007	(5,215)	45,591	14,237,499
2010	15,632,470	(17,933)	59,223	15,356,582
2011	14,813,305	40,745	93,780	14,552,258
2012	15,091,454	(259,312)	152,932	14,453,491
2013	17,706,704	(68,436)	422,614	16,954,944
2014	17,620,661	(170,350)	996,495	16,366,926
2015	18,654,056	214,617	16,676,180	16,676,180
Grand Total	\$ 150,832,594	\$ (252,185)	\$ 18,515,312	\$ 145,060,055

See independent auditors' report.

Taxes Distributed Current Year	Taxes Distributed To Date	Allowance for Doubtful Accounts	County Taxes Receivable, net at Year End
17,375	11,677,244	113,651	2,021
20,202	11,570,102	114,602	6,329
30,729	13,203,738	134,161	30,694
42,702	14,229,951	144,359	76,934
57,262	15,342,374	153,461	104,495
99,908	14,532,906	149,604	152,188
180,974	14,427,148	152,771	225,881
451,743	16,846,825	181,675	501,649
1,139,611	16,273,420	179,738	903,648
16,509,892	16,329,450	194,348	1,998,145
\$ 18,550,398	\$ 144,433,157	\$ 1,518,370	\$ 4,001,984

See independent auditors' report.

(This page intentionally left blank.)

STATE OF NEW MEXICO
 Rio Arriba County
 Schedule of Changes in Fiduciary Assets and Liabilities
 Agency Funds
 For the Year Ended June 30, 2016

Schedule VII

	Balance June 30, 2015	Additions	Deletions	Allowance	Balance June 30, 2016
Assets					
Cash and cash equivalents	\$ 7,830,128	\$ 32,504,575	\$ 39,937,054	\$ -	\$ 397,649
Property taxes receivable, net	4,226,783	12,705,423	13,105,266	998,845	2,828,095
Other tax receivable	169,352	198,981	169,352	-	198,981
<i>Total assets</i>	<u>\$ 12,226,263</u>	<u>\$ 45,408,979</u>	<u>\$ 53,211,672</u>	<u>\$ 998,845</u>	<u>\$ 3,424,725</u>
Liabilities					
Due to other taxing units, inmates and other beneficiaries	<u>\$ 12,226,263</u>	<u>\$ 45,408,979</u>	<u>\$ 53,211,672</u>	<u>\$ 998,845</u>	<u>\$ 3,424,725</u>
<i>Total liabilities</i>	<u>\$ 12,226,263</u>	<u>\$ 45,408,979</u>	<u>\$ 53,211,672</u>	<u>\$ 998,845</u>	<u>\$ 3,424,725</u>

See independent auditors' report.

STATE OF NEW MEXICO
 Rio Arriba County
 Schedule of Joint Power Agreements and Memos of Understanding
 For the Year Ended June 30, 2016

Participants	Responsible Party	Description	Beginning Date
City of Española Village of Chama Ohkay Owingeh Jicarilla Apache Tribe Rio Arriba County	City of Española Rio Arriba County	New Mexico Enhanced 911 Act - To establish and provide a centralized enhanced 911 system and improve public emergency and law enforcement services to citizens.	6/23/1999
City of Española Santa Clara Pueblo San Juan Pueblo Rio Arriba County	Rio Arriba County	North Central Solid Waste Authority - to form a regional solid waste disposal authority in order to comply with the Solid Waste Act, to provide for disposition of solid waste and provide general protection of health, welfare, and safety of the public and to provide staff, management assistance, planning, and facilities.	11/27/2002
REDI Net Rio Arriba County	Rio Arriba County	To transition fiscal agent responsibilities from North Central New Mexico Economic Development District to Rio Arriba County	7/12/2016
Hoy Recovery Program Inc. Rio Arriba County	Rio Arriba County	To provide expanded access to and facilitate better substance abuse and alcoholism treatment for citizens of Rio Arriba County.	5/22/2004
City of Española Rio Arriba County	City of Española	The City seeks the concurrence and support of the County in the design, redesign, construction, and reconstruction of the City Hall Expansion, La Joya Fire Station Improvements, Veteran's Memorial Wall Improvements, Library Construction, Computer Technology, and Building/Roofing Renovation.	6/27/2014
Rio Arriba County North Central Solid Waste Authority	Rio Arriba County	To coordinate efforts between the parties and technology to ensure county-wide addressing accuracy and to improve overall the resident and customer service for both entities.	12/27/2012
Rio Arriba County Agua Sana Water Users Association	Rio Arriba County	The County shall build a community center for the community of Hernandez on the two acre property owned by ASWUA for the use of the public, using County funds, equipment, and contractors, based on a design and plans in which ASWUA has contributed significant input.	12/13/2013
Health and Human Services Senior Program of Rio Arriba County	All Parties	Personal Care Option Program - The purpose of this memorandum is to provide the framework for any future binding contract regarding the Personal Care Option Program and the Medical Assistance Division, NM Human Services department, and Rio Arriba County Health and Human Services.	4/12/2013
Rio Arriba County The Chief Elected Officials of the New Mexico Northern Area Local Workforce Area	All Parties	To execute an agreement that specifies the roles of the elected officials in carrying out the joint duties and responsibilities assigned to the Chief Elected Officials under the Workforce Investment Act of 1998.	8/29/2013

See independent auditors' report.

End Date	Project Amount	County Portion	Current Year Contributions	Audit Responsibility	Fiscal Agent	Type of Agreement
Indefinite	Not specified	46.50%	Not specified	All parties	None specified	JPA
Indefinite	Not specified	Not specified	Not specified	All parties	Rio Arriba County	JPA
9/30/2016	Not specified	County to receive \$5,000 per month	Not specified	All parties	Rio Arriba County	MOU
Indefinite	Not specified	Not specified	Not specified	All parties	None specified	MOU
Completion and final acceptance of projects	\$ 1,095,130	County to receive 4% of capital outlay	Not specified	City of Española	None specified	JPA
Indefinite	Not specified	Not specified	Not specified	North Central Solid Waste Authority	Rio Arriba County	MOU
Indefinite	Not specified	Not specified	Not specified	All parties	None specified	MOU
Indefinite	Not specified	Not specified	Not specified	All parties	None specified	MOU
Indefinite	Not specified	Not specified	Not specified	All parties	None specified	MOU

See independent auditors' report.

STATE OF NEW MEXICO
 Rio Arriba County
 Schedule of Joint Power Agreements and Memos of Understanding
 For the Year Ended June 30, 2016

Participants	Responsible Party	Description	Beginning Date
SL Start Rio Arriba County Health and Human Services	All Parties	Agreement in which SL Start agrees to provide office space, furniture, and equipment to Rio Arriba County Health and Human Services in exchange for substance abuse related staffing services and clinical oversight for the NMW I-CARE program.	7/29/2014
Northern New Mexico Community College Rio Arriba County The El Rito Acequia Association	Northern New Mexico Community College	To build and operate a publicly accessible community center for the benefit of students of Northern New Mexico Community College at its El Rito campus.	9/14/2004
New Mexico Department of Public Safety, State Police Division Rio Arriba County	All Parties	Agreement allowing DPS to use the old Tierra Amarilla School Library, located at Highway 531 in Chama, NM for temporary quarters at a cost of \$0.00 per month.	2/19/2015
City of Española Rio Arriba County	City of Española	Sets forth general terms and conditions under which the County will support the City's efforts to seek State appropriations or other funding.	4/24/2015
Northern Strides Rio Arriba County	Rio Arriba County	The County Agrees to provide funds to Northern Strides to provide safety and health of the County's residents who are afflicted with breast cancer in exchange for Northern Strides operating a program for the benefit of all County residents afflicted.	10/9/2015
Regents of New Mexico State University, Cooperative Extension Service Rio Arriba County	All Parties	In exchange for a fee paid by the County, NMSU Cooperative Extension services agrees to extension services to the County to include training and employment of staff within the County and educational programs related to Agriculture, Home Economics and Community and Resource Development.	7/1/2015
City of Española Rio Arriba County	All Parties	Agreement to provide seizure and disposition of all dogs and cats running at large.	7/1/2015
City of Española, County of Los Alamos, Pueblo of Nambe, Pueblo of Pojoaque, Rio Arriba County, Pueblo of San Ildefonso, Pueblo of Ohkay, Owingheh, Pueblo of Santa Clara, City of Santa Fe, Count of Santa Fe, Pueblo of Tesuque and County of Taos	All Parties	The purpose of the District, being a multimodal public transit district formed pursuant to the Act, recognizes as its purpose to finance, construct, operate, maintain, and promote an efficient, sustainable, and regional multimodal transportation system at any location or locations, subject to compliance with the Act.	7/1/2008

See independent auditors' report.

End Date	Project Amount	County Portion	Current Year Contributions	Audit Responsibility	Fiscal Agent	Type of Agreement
Indefinite	\$ 167,471	\$ 167,471	Not specified	All parties	None specified	MOU
Indefinite	Not specified	Not specified	Not specified	All parties	Northern New Mexico Community College	JPA
Indefinite	Not specified	Not specified	Not specified	All parties	None specified	MOU
Completion and final acceptance of projects	Not specified	County to receive 4% of funds received from New Mexico for expenditure	Not specified	City of Española	None specified	JPA
6/30/2016	\$ 5,000	\$ 5,000	Not specified	All parties	None specified	MOU
6/30/2016	\$ 113,732	\$ 113,732	Not specified	All parties	None specified	MOU
6/30/2016	\$75,996	\$6,333 per month	Not specified	All parties	None specified	JPA
Indefinite	Not specified	Not specified	Not specified	All parties	None specified	JPA

See independent auditors' report.

STATE OF NEW MEXICO
 Rio Arriba County
 Schedule of Vendor Information for Purchases Exceeding \$60,000 (excluding GRT)
 June 30, 2016

Prepared by: Rio Arriba County

Title: Assistant Finance Director

Date: July 18, 2016

RFP#/ RFB#	Type of Procurement	Awarded? (Yes/No)	\$ Amount of Awarded Contract	Name and Physical Address per the Procurement Documentation, of <u>ALL</u> Vendors that Responded
RFP 2015-001	RFP	YES	\$ 1,264,576.72	RVC INC
RFP 2015-001	RFP	NO	-	RUSSELL SAND & GRAVEL LOS OJOS, NM
RFP 2015-001	RFP	NO	-	MATECH SERVICES, ESPANOLA, NM
RFP 2015-001	RFP	NO	-	R&M CONSTRUCTION, ESPANOLA NM
RFP 2015-001	RFP	NO	-	CROSS CONNECTION, INC, ESPANOLA, NM
RFP 2015-001	RFP	NO	-	LEROY'S EXCAVATING, ESPANOLA, NM
RFP 2015-001	RFP	NO	-	FCI CONSTRUCTION OF NM LLC, AZTEC NM
RFP 2015-004	RFP	YES	918,988.50	BIG ROCK BUILDERS
RFP 2015-004	RFP	NO	-	RVC INC, ESPANOLA NM
RFP 2015-004	RFP	NO	-	BLUE SKY BUILDERS, ESPANOLA NM
RFP 2015-004	RFP	NO	-	MAR-TECH/CROSS CONNECTION, ESPANOLA NM
N/A		NO	299,895.48	COOPERATIVE EDUCATIONAL SERVICES
N/A		NO	287,708.10	NM HUMAN SERVICES MEDICAL
RFP 2015-007	RFP	YES	157,620.00	RVC INC
RFP 2015-007	RFP	NO	-	BIG ROCK BUILDERS
RFP 2015-007	RFP	NO	-	MAR-TECH/CROSS CONNECTION, ESPANOLA NM
RFP 2015-007	RFP	NO	-	R&M CONSTRUCTION, ESPANOLA NM
IFB 2016-002	BID	YES	156,597.60	LA MESILLA CONSTRUCTION
IFB 2016-002	BID	NO	-	BIG ROCK BUILDERS. ESPANOLA, NM
IFB 2016-002	BID	NO	-	DURAN ENTERPRISES, SANTA FE, NM
IFB 2016-002	BID	NO	-	RVC INC, ESPANOLA NM
IFB 2016-002	BID	NO	-	BLUE SKY BUILDERS, ESPANOLA NM
IFB 2015-005	BID	YES	134,631.97	LA MESILLA CONSTRUCTION
IFB 2015-005	BID	NO		DURAN ENTERPRISES, SANTA FE, NM
IFB 2015-005	BID	NO		RVC INC, ESPANOLA NM
IFB 2015-005	BID	NO		BLUE SKY BUILDERS, ESPANOLA NM
N/A		NO	128,000.00	CARE COORDINATION SYSTEMS LLC
N/A		NO	75,000.00	ESPANOLA VALLEY HUMANE SOCIETY
N/A		NO	71,188.86	COOPERATIVE EDUCATIONAL SERVICES
N/A		NO	71,062.84	TYLER TECHNOLOGIES
RFP2016-003	RFP	YES	67,153.75	MICHAEL FREEMAN ACHITECT
RFP2016-003		NO	-	BFA+D SANTA FE, NM
RFP2016-003		NO	-	MOSIAC ARCHITECTURAL SOLUTIONS ESPANOLA, N

See independent auditors' report.

In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the Vendor In-State and Chose Veteran's Preference (Y or N)	Brief Description of the Scope of Work
YES	N/A	CONSTRUCTION OF ARCHIVE CENTER
YES	N/A	CONSTRUCTION OF ARCHIVE CENTER
YES	N/A	CONSTRUCTION OF ARCHIVE CENTER
YES	N/A	CONSTRUCTION OF ARCHIVE CENTER
YES	N/A	CONSTRUCTION OF ARCHIVE CENTER
YES	N/A	CONSTRUCTION OF ARCHIVE CENTER
YES	N/A	CONSTRUCTION OF ARCHIVE CENTER
YES	N/A	CONSTRUCTION CANJILON COMMUNITY CENTER
YES	N/A	CONSTRUCTION CANJILON COMMUNITY CENTER
YES	N/A	CONSTRUCTION CANJILON COMMUNITY CENTER
YES	N/A	CONSTRUCTION CANJILON COMMUNITY CENTER
YES	N/A	REPLACE PLUMBING SYSTEM AT DETENTION
YES	N/A	PAYMENT FOR SAFETY NET CARE POOL
YES	N/A	CONSTRUCTION SENIOR CENTER
YES	N/A	CONSTRUCTION SENIOR CENTER
YES	N/A	CONSTRUCTION SENIOR CENTER
YES	N/A	CONSTRUCTION SENIOR CENTER
YES	N/A	CONSTRUCTION BRAZOS/PONDEROSA FIRE SUBSTATION
YES	N/A	CONSTRUCTION BRAZOS/PONDEROSA FIRE SUBSTATION
YES	N/A	CONSTRUCTION BRAZOS/PONDEROSA FIRE SUBSTATION
YES	N/A	CONSTRUCTION BRAZOS/PONDEROSA FIRE SUBSTATION
YES	N/A	CONSTRUCTION BRAZOS/PONDEROSA FIRE SUBSTATION
YES	N/A	CONSTRUCTION FOR TRUCHAS FD ADDITION
YES	N/A	CONSTRUCTION FOR TRUCHAS FD ADDITION
YES	N/A	CONSTRUCTION FOR TRUCHAS FD ADDITION
YES	N/A	CONSTRUCTION FOR TRUCHAS FD ADDITION
NO	N/A	LICENSING AGREEMENT FOR SOFTWARE
YES	N/A	ANIMAL CARE SERVICE AGREEMENT FOR ANIMAL CARE SERVICE
YES	N/A	PLAYGROUND EQUIPMENT FOR SAN PEDRO PARK
NO	N/A	YEARLY SOFTWARE SUPPORT FOR COUNTY
YES	N/A	DESIGN AND CONSTRUCT PLANS FOR DIXON RENOVATIONS
YES	N/A	DESIGN AND CONSTRUCT PLANS FOR DIXON RENOVATIONS
YES	N/A	DESIGN AND CONSTRUCT PLANS FOR DIXON RENOVATIONS

See independent auditors' report.

(This page intentionally left blank.)

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 *GOVERNMENT AUDITING STANDARDS***

INDEPENDENT AUDITORS' REPORT

Timothy Keller
New Mexico State Auditor
The Office of Management and Budget
The County Manager and
County Commissioners
Rio Arriba County
Tierra Amarilla, New Mexico

We have audited, 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, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison of the general fund of Rio Arriba County New Mexico (the "County") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds and related budgetary comparisons of the County presented as supplementary information, and have issued our report thereon dated October 27, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item FS 2016-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

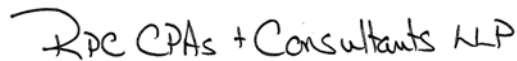
We noted certain matters that are required to be reported per section 12-6-5 NMSA 1978 that we have described in the accompanying schedule of Section 12-6-5 NMSA 1978 Findings as items NM 2016-002, NM 2016-003, and CUFS 2016-001.

County's Responses to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



RPC CPAs + Consultants, LLP
Albuquerque, New Mexico
October 27, 2016

(This page intentionally left blank.)

FEDERAL FINANCIAL ASSISTANCE

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITORS' REPORT

Timothy Keller
New Mexico State Auditor
The Office of Management and Budget
The County Manager and
County Commissioners
Rio Arriba County
Tierra Amarilla, New Mexico

Report on Compliance for the Major Federal Program

We have audited Rio Arriba County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended June 30, 2016. The County's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2016.

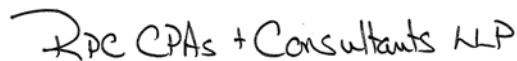
Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



RPC CPAs + Consultants, LLP
Albuquerque, New Mexico
October 27, 2016

STATE OF NEW MEXICO
Rio Arriba County
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Federal Grantor/ Passthrough Grantor/ Program Title	Pass Thru Number	Federal CFDA Number	Federal Expenditures		Funds Provided to Subrecipients	Noncash Assistance
U.S. Department of Agriculture Forest Service						
<i>Passthrough-NM CYFD</i>						
Summer Food Service Program for Children		10.559	\$ 116,744		\$ -	\$ -
Total U.S. Department of Agriculture Forest Service			<u>116,744</u>		<u>-</u>	<u>-</u>
U.S. Department of Agriculture						
<i>Passthrough - NM Department of Finance and Administration</i>						
Secure Payments for States and Counties Secti PL-110-343		10.665	760,874	M	-	-
Total U.S. Department of Agriculture			<u>760,874</u>		<u>-</u>	<u>-</u>
U.S. Department of Justice						
<i>Passthrough-NM CYFD</i>						
Dept of Justice Office of Juvenile Justice & Delinquency		16.727	10,442		-	-
Total U.S. Department of Justice			<u>10,442</u>		<u>-</u>	<u>-</u>
U.S. Department of Transportation						
<i>Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Impaired Driving Demonstration Program</i>						
		20.608	5,463		-	-
Total U.S. Department of Transportation			<u>5,463</u>		<u>-</u>	<u>-</u>
U.S. Department of Health & Human Services						
<i>Passthrough - NM AAA</i>						
Aging Cluster - Title III Part B	2010-11 60024	93.044	45,195	(1)	-	-
Aging Cluster - Title III Part C I	2010-11 60024	93.045	101,540	(1)	-	-
Aging Cluster - Title III Part C II	2010-11 60024	93.045	57,130	(1)	-	-
Commodities - Nutrition Service						
Incentive (NSIP)	2010-11 60024	93.053	83,101	(1)	-	-
Samsha		93.276	35,058		-	-
Rural Health Network (HRSA)		93.912	49,227		-	-
National Council of Aging (NCOA)		93.071	13,423		-	-
Total U.S. Department of Health & Human Services			<u>384,674</u>		<u>-</u>	<u>-</u>
U.S. Department of Homeland Security						
<i>Passthrough - New Mexico Department of Homeland Security and Emergency Management</i>						
EMW-2011-SS-00094-S-01	NMDGSEM	97.067	749		-	-
Total U.S. Department of Homeland Security			<u>749</u>		<u>-</u>	<u>-</u>
U. S. Department of the Interior						
Law Enforcement, Abiquiu Lake		12.1xx	9,605		-	-
Total U.S. Department of the Interior			<u>9,605</u>		<u>-</u>	<u>-</u>
<i>Total Federal Financial Assistance</i>			<u>\$ 1,288,551</u>		<u>\$ -</u>	<u>\$ -</u>

M Denotes Major Federal Financial Assistance Program

() Denotes cluster

See independent auditors' report.

See accompanying notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Rio Arriba County, New Mexico (County) and is presented on the modified accrual basis of accounting, which is the same basis as was used to prepare the fund financial statements. The information in this Schedule is presented in accordance with the requirements of Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

2. Federally Funded Insurance and Federally Funded Loans

The County has no federally funded insurance, and no federally funded loans or loan guarantees

3. 10% de minimus Indirect Cost Rate

The County did not elect to use the allowed 10% indirect cost rate.

Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements:

Total federal awards expended per Schedule of Expenditures of Federal Awards	\$ 1,288,551
Total expenditures funded by other sources	<u>31,917,877</u>
<i>Total expenditures per Exhibit B-2</i>	<u><u>\$ 33,206,428</u></u>

(This page intentionally left blank.)

STATE OF NEW MEXICO
 Rio Arriba County
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2016

Section I – Summary of Auditors’ Results

Financial Statements:

- | | |
|--|------------|
| 1. Type of auditors’ report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | None noted |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| c. Noncompliance material to the financial statements noted? | None noted |

Federal Awards:

- | | |
|---|------------|
| 1. Type of auditors’ report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | None noted |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516 (a)? | None noted |

4. Identification of major programs:

CFDA Number	Federal Program
10.665	Secure Payments for States and Counties Section I

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as low-risk auditee? | No |

STATE OF NEW MEXICO
Rio Arriba County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section II – Rio Arriba County Financial Statement Findings and Questioned Costs

FS 2016-001 Preparation of the Schedule of Federal Expenditures (SEFA) - (Significant Deficiency)

Condition: The County did not provide an accurate original SEFA. During our process to identify major programs, we noted two federal programs whose expenditures were not classified as such, and were therefore not included in the SEFA provided. The programs not originally included in the County prepared SEFA were:

<u>CFDA Number</u>	<u>Program</u>	<u>Expenditures</u>
10.559	Summer Food Service Program for Children	\$116,744
16.727	Enforcing Underage Drinking Laws Program	10,442

Criteria: According to the Uniform Guidance (2 CFR Section 200.510(b) – Schedule of Expenditures of Federal Awards), a schedule of expenditures of federal awards for the period covered by the auditee’s financial statements which must include the total federal awards expended.

Effect: Without proper grant awards reported on the SEFA, it is difficult to properly assess programs in order to select grants and test in accordance with the Single Audit Act. Also, without proper processes and internal controls to properly track federal expenditures by grant, the risk of noncompliance and unallowable costs are heightened.

Cause: An accurate SEFA was not originally produced due to oversights by management resulting in a failure to properly separate grants and accurately transfer information from the individual grants to the SEFA.

Auditors’ Recommendation: The County should ensure that a comprehensive internal control structure is designed, documented, and implemented to ensure all grants and the related transactions are properly classified and tracked as federal or non-federal to facilitate accurate reporting in the SEFA.

Management’s Response: The Audit finding appeared for the fiscal year June 2016 and has been resolved since. The County Finance Director will get the documentation that is required for the SEFA including looking up the CFDA # on the web site Catalog of Federal Domestic Assistance site. Some of the grant awards don’t come with the CFDA # making it difficult to identify if it is a state or federal grant. Most of the federal grants that are awarded to the County have a by-pass of the State. The County Finance Director has already fixed this finding and stated the County will look for the CFDA # on the Federal Domestic Assistance site to prevent this finding again.

Section III – Federal Award Findings

None noted

Section IV – Section 12-6-5 NMSA 1978 Findings

NM 2016-002 Deficiency in Internal Controls over Review of the Payroll Transaction Cycle - (Finding that does not rise to the level of significant deficiency)

Condition: During our process of understanding the entity and its environment, we noted the following:

- Employee information, including pay rates, are entered into the Visions by the same individuals responsible for preparing and printing payroll checks. Additionally, it was noted that the Visions automatically adjusts employee pay rates based on the County's pay scale each year. No subsequent review is done of the data entry or rate changes to ensure its accuracy.
- Employee files do not contain proper documentation of employee pay increases and up to date pay rates.

Criteria: The Committee of Sponsoring Organizations (COSO) internal control integrated framework consists of five critical elements that must be present in carrying out the achievement objectives of an organization. These elements are known as the control environment, risk assessment, control activities, information and communication, and monitoring.

NMSA 1978 Section 6-6-3, requires a review of employee timesheets, a review of payroll reports, and proper authorization and approval for wages to be maintained in order to have proper and sufficient internal controls to reduce the risk of fraudulent activities.

Effect: Employees could be being paid at a higher or lower rate than was approved, fraudulent adjustments to pay rates could be made, or employees that don't exist could be entered into Visions. Additionally, information used to prepare required reporting documents, such as PERA and RHC, could be inaccurate.

Cause: The County does not have policies or procedures in place to review the entry of new employees into Visions system, or to review the modification and automatic update to pay rates to ensure accuracy. Furthermore, the County has seen a lot of turnover in the payroll department over the last two years. Due to turnover in the payroll department contributes to the fact that these procedures were not being completed. As pay rates have changed over time, personnel action forms have not been completed and added to the employee files as documentation of the changes.

Auditors' Recommendations: The auditors recommend that the County develop and implement a process to review changes to the employee master file on a monthly basis. Additionally, we recommend that an annual review of employee pay rates be performed to ensure that pay increases performed by Visions reconcile to the County's approved pay scale and other approved adjustments. The County should also provide training to the payroll and human resources department to educate new employees about existing internal control policies and documentation procedures surrounding the payroll process and maintenance of employee files.

Management's Response: During the 2017 fiscal year the County Finance Director and Human Resources Director plan to review its payroll processes specifically related to employee pay rate documentation and review of entry into the Visions system. Over the next year, the County plans on ensuring that all employee files are updated to include each employees most current pay rate in the employee files to facilitate review of pay rate entry into Visions.

Section IV – Section 12-6-5 NMSA 1978 Findings

NM 2016-003 Campaign contribution disclosure and prohibition - (Finding that does not rise to the level of significant deficiency)

Condition: In two of the five bids/request for proposals tested, it was noted that County did not obtain a campaign contribution form from prospective contractors for request for proposals.

Criteria: According to New Mexico State Procurement Statutes Section 13-1-191.1 Campaign contribution disclosure and prohibition- a prospective contraction shall disclose all campaign contributions. The disclosure shall indicate the date, the amount and the nature and purpose of the contribution.

Effect: The County could unknowingly give preferential treatment to contractors when soliciting services.

Cause: The County had recent turnover in the purchasing office. As a result, the documentation could not be located.

Auditors' Recommendation: We recommend the County obtain campaign contribution forms for their files from the prospective contractors identified during the audit. Also, we recommend the County follow all procurement statutes set forth by the State of New Mexico and ensure all required documentation be maintained in the proposal file.

Management's Response: The County's Certified Procurement Officer will contact the firm to sign the form. The County's CPO will make this a practice to have this form as part as there RFP bid packet in the future. This finding will be corrected in the fiscal year 2017.

Component Unit

CUFS 2016-001 Untimely PERA Contributions (Finding that does not rise to the level of a significant deficiency)

Condition: During our testwork related to PERA remittance we noted the following:

- Public Employee Retirement Association (PERA) payments are in arrears dating back to November of 2015. The total amount of unremitted cash totals \$7,931 for employee portions withheld from checks and \$7,110 for employer portions.

Criteria: Per NMAC 2.80.500.8, the PERA rules, the electronic reports, consisting of salaries and contributions and demographic information, must be sent by the 15th of the month following the month covered by the Report. The form must be faxed the same day that contributions are electronically submitted, no later than the 15th of the month following the month covered by the Report.

Effect: Penalties could be assessed and the Housing Authority could be required to pay unnecessary costs related to payments being paid late.

Cause: The payroll department did not keep track and missed the deadlines for submission.

Auditors' Recommendations: The Housing Authority should remit the amount in arrears. In addition, the Housing Authority should implement an internal control system to ensure that PERA payments are remitted timely.

Agency's Response: Rio Arriba County Housing Authority (RACHA), as of July 2016, has since paid and reported the PERA electronic reports consisting of salaries, contributions and other pertinent information as required. Due to budget shortfall for FYB 2014, 2015 & 2016 payments and reports were pending. As of July 2016 HUD Albuquerque Field Office released a significant amount of Operating Subsidy that allowed the RACHA to remit payment and finalize reporting as required for November 2015 through present. Therefore; the RACHA is current and in compliance with the PERA rules as required.

STATE OF NEW MEXICO
Rio Arriba County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section V – Prior Year Audit Findings

County

FS 2015-001 – Deficiencies in Internal Control Structure Design, Operation and Oversight- Resolved

FS 2015-002 – Travel and Per Diem- Resolved

FS 2015-003 – Ten Year Tax Schedule not presented- Resolved

Rio Arriba Housing Authority

None noted

STATE OF NEW MEXICO
Rio Arriba County
Other Disclosures
For the Year Ended June 30, 2016

Exit Conference

The contents of this report were discussed on October 27, 2016 at Rio Arriba County, Tierra Amarilla offices in a closed executive session in compliance with the Open Meetings Act. The following individuals were in attendance:

Representing Rio Arriba County

Christine Montano	Director of Finance
Guadalupe Mercure	Asst. Director of Finance
David F. Trujillo	Asst. County Manager
Adan Trujillo	Legal Council
Sarah Garcia	Chief Deputy Treasurer
Barney Trujillo	Commissioner
Danny Garcia	Commissioner
Alex Naranjo	Commissioner
Jose Candelaria	Treasurer
Tomas Campos	County Manager
Gilbert Martinez	Treasurer's Accountant
Tim Machado	Consultant
Juanita Salazar	Treasurer's Department
Lorrie Leyba	Housing Authority Director

Representing RPC CPAs + Consultants, LLP

Robert Cordova, CPA	Partner
Danny Martinez, CPA, CGFM, CGMA	Manager

Auditor Prepared Financials

RPC CPAs + Consultants, LLP prepared the GAAP-basis financial statements and footnotes of the County from the original books and records provide to them by the management of the County. The responsibility for the financial statements remains with the County.