



June 15, 2016

Agenda

5:00 P.M. Business Meeting
Valencia County Commission Chambers
444 Luna Ave.
Los Lunas, NM 87031

Board of County Commissioners

Charles D. Eaton, Chair	District IV
Jhonathan Aragon, Vice-Chair	District V
Helen Y. Cole	District I
Alicia Aguilar	District II
David A. Hyder	District III

Please Silence all Electronic Devices

- 1) Call Meeting to Order
- 2) Pledge of Allegiance
- 3) Approval of Agenda
- 4) Approval of Minutes

June 1, 2016 (Business Meeting)

Sponsorship does not indicate endorsement of a given topic

DISCUSSION (non-action items)

- 5) Commissioners, Committees and Reports
 - Animal Control Goals and Visions by Adrienne Kozacek
 - Animal Control Volunteer Policy by Adrienne Kozacek

ACTION ITEM(S)

Board Convenes as Indigent Board

- 6) Approval of Indigent Report. Presenter: **Maria Garcia**; Sponsor: **County Manager for Regular County Business**

Board Reconvenes as Board of County Commissioners

- 7) Consideration of Continuation of Services Agreement with Rio Communities. Presenter: **Bob Skerry**; Sponsor: **Commissioner Hyder**
- 8) Consideration to Approve FY17 Work and Financial Plan between Valencia County and USDA APHIS-WIS. Presenter: **Jon Grant/Lina Benavidez**; Sponsor: **Commissioner Aragon**
- 9) Direction to finalize Canvass for 2016 Primary Election. Presenter: **Peggy Carabajal**; Sponsor: **County Manager for Regular County Business**

If you are an individual with a disability service to attend or participate in the Building, Los Lunas, New Mexico, (5 and minutes, can be provided in various format is needed.

B: 88 P: 501

...or form of auxiliary aid or County Administration ents, including the agenda y or other type of accessible

- 10) Consideration to amend the Zoning Map from C-1 to C-2; Mike Mechenbier-Agent (*This property is located on the SW corner of Highway 47 and Elias Road, this property falls within District II*) ZC #2016090. Presenter: **Jacobo Martinez**; Sponsor: **County Manager for Regular County Business**
- 11) Consideration to amend the Zoning Map from C-1 to C-2; Mike Mechenbier-Agent (*This property is located on the NE corner of Highway 47 and South El Cerro Loop, this property falls within District II*) ZC #2016091. Presenter: **Jacobo Martinez**; Sponsor: **County Manager for Regular County**
- 12) Consideration to amend the Zoning Map from RR-2 to SR; Rey Garcia-Agent (*This property is located approximately 0.77 miles NE of Highway 47 off El Cerro Loop, this property falls within District V*) ZC #2016037. Presenter: **Jacobo Martinez**; Sponsor: **County Manager for Regular County**
- 13) Consideration to approve Plat Vacation #2016162 (*This property is located on the west portion of Valencia County, Hunning, LLLP Hwy. 6 Old Spanish Land Grant, this property falls within District I*) Presenter: **Jacobo Martinez**; Sponsor: **County Manager for Regular County**
- 14) Consideration of FOF/COL from RR-2 to RR-1; Robert Garcia-Agent (*This property is located 0.10 miles NE of Highway 346 off Highway 304 and approximately 0.80 miles west of Upper Dairy Road, this property falls within District III*) ZC #2016063. Presenter: **Jacobo Martinez**; Sponsor: **County Manager for Regular County**
- 15) Approval of Accounts Payable and Payroll Disbursements. Presenter: **Christina Card**; Sponsor: **County Manager for Regular County Business**
- 16) Consideration to approve resolution 2016-____ Amendments to the Budget and Accounting Manual. Presenter: **Christina Card**; Sponsor: **County Manager for Regular County Business**
- 17) Consideration to accept real property donation of the following parcels #1-019-034-470-235-100080 and #1-019-034-470-235-100090 from Applicant/Owner: Grim Walter H & Grim Barbard D. Co-Trustees. Presenter: **Danny Monette**; Sponsor: **per Resolution 2012-15**
 - *Rio Del Oro, Los Lunas NM, Lots 8 and 9 Block 27, Unit 15, .25 acre (Acct.#(s) R027973 and R027974)*

PUBLIC COMMENT

Please sign up on the sheet located just outside the Commission Chambers. The Board will allow each member of the public wishing to address the Board a full and complete opportunity to address the Commission. **Limited to three (3) minutes per person**

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact the Valencia County Manager's Office at the Valencia County Administration Building, Los Lunas, New Mexico, (505) 782-1100. Documents, including the agenda and minutes, can be provided in a format is needed.

B: 88 P: 502



EXECUTIVE SESSION

Pursuant to Section 10-15 1 (H) (2) (7) & (8), the following matters may be discussed in closed session: a. personnel: ***Steven Gonzales; Animal Control Director Applicants***; b. pending or threatened litigation/administrative adjudicatory deliberations: ***Terminex***; c. real property; d. other specific limited topics that are allowed or authorized under the stated statute.

- Motion and roll call vote to go into Executive Session for the stated reasons
- Board meets in closed session
- Motion and vote to go back into regular session
- Summary of items discussed in closed session
- Motion and roll call vote that matters discussed in closed session were limited to those specified in motion for closure, and that no final action was taken, pursuant to the authority in §10-15-1 NMSA 1978.

NEXT COMMISSION MEETINGS

July 6, 2016-Business Meeting @ 5:00 P.M.

Valencia County Commission Chambers, 444 Luna Ave., Los Lunas, NM 87031

July 13, 2016-Public Hearing @ 5:00 P.M.

Valencia County Commission Chambers, 444 Luna Ave., Los Lunas, NM 87031

July 20, 2016-Business Meeting @ 5:00 P.M.

Valencia County Commission Chambers, 444 Luna Ave., Los Lunas, NM 87031

ADJOURN

B: 88 P: 503



If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact the Valencia County Manager's Office at the Valencia County Administration Building, Los Lunas, New Mexico, (505) 866-2014 at least one week prior to the meeting or as soon as possible. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact the Valencia County Manager's Office if a summary or other type of accessible format is needed.

VALENCIA COUNTY BOARD OF COMMISSIONERS
BUSINESS MEETING
JUNE 15, 2016

PRESENT	
Charles D. Eaton, Chairman	
Jhonathan Aragon, Vice-Chair	
David A. Hyder, Member	
Alicia Aguilar, Member	
Helen Y. Cole, Member	
Danny Monette, County Manager	
Adren Nance & Dave Pato, County Attorneys	
Peggy Carabajal, County Clerk	
Press and Public	

1) The meeting was called to order by Chairman Eaton at 5:03 P.M.

2) Mr. Martinez led the Pledge of Allegiance.

3) Approval of Agenda

Commissioner Hyder moved for approval. Seconded by Commissioner Cole.

Commissioner Aguilar stated that for item #9 the board would need to convene as a canvassing board.

Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0.

4) Approval of Minutes: June 1, 2016- Business Meeting

Commissioner Aragon moved for approval. Seconded by Commissioner Hyder. Roll call vote. Commissioner Aguilar voted yes. Commissioner Hyder voted yes. Commissioner Aragon voted yes. Commissioner Cole voted yes. Chairman Eaton voted yes. Motion carried 5-0.

DISCUSSION (NON-ACTION) ITEM(S):

6) Commissioners, Committees and Reports.

Commissioner Aguilar reported that she had recently talked to Paul Baca from Valley Improvement Association and he had expressed interest in donating the Las Maravillas Park to the county. Commissioner Aguilar stated that the park could be good for the youth in that part of the county and she requested the County Manager contact Mr. Baca and get more information.

Chairman Eaton stated that several months ago the commission made the decision to engage in discussion with the Village of Los Lunas and City of Belen in regards to the hospital issue, at that time he believed that the board appointed him as chair to represent the commission/county in the discussions with the mayor of Belen, the mayor of Los Lunas and legal representation from the 3 entities. The informal talks were held in hopes of finding a resolution to the litigation. Chairman Eaton went on to say that he has heard talk around the county that he exceeded his authority and his role in possible negotiations, this was disturbing as he thought his role, which was to end the litigation, was well defined. The agreement between him, the mayor of Los Lunas and mayor of Belen was to bring possible resolutions back to the governing bodies; nothing would be finalized until the governing bodies agreed. Mayor Cordova and Mayor Griego have both been gentlemen and transparent in the discussions that have taken place to bring resolution to this issue. Chairman Eaton stated that he would like concurrence from the other board members as to what his role is.

Commissioner Aragon stated that as he recalls, it was the board's intent for resolution when appointing Chairman Eaton to represent them. Commissioner Cole stated that she knew Chairman Eaton was appointed to represent the board and she hopes that some resolution comes forth, this has been in litigation too long and she hopes that there would be agreement on what is right for the constituents, community and residents of Valencia County. Commissioner Hyder stated that his understanding was that Chairman Eaton



was appointed to represent the board and that there would be legal representation from the county as well as the other municipalities present at the meetings. He would not have a problem calling Chairman Eaton out if he saw that Chairman Eaton overstepped his boundaries and so far he has not seen any misrepresentation.

Commissioner Aguilar stated that there was a medical group that was started months ago so there have been conversations out in the public by that group and others. When the commission is asked questions on how their moving forward, Mr. Pato's advice is to just say that the matter is in litigation; the public is frustrated and wants to know something; the commission goes into executive session and upon return from executive session it is always stated that no action was taken. Commissioner Aguilar went on to say that when this matter all started she said in executive session that she doesn't agree with it, the litigation is between Belen and Los Lunas and they are the ones that should have taken the lead on this. Commissioner Aguilar stated that whatever negotiations there have been she can respect that but don't include her in on being there and saying yes, if she can't understand it and explain to the public what is happening then don't include her. This matter is for medical care in Valencia County and you have to look at the Hospital Funding Act also the spirit and intent of the mill levy as well as the success of medical care and not just ending the litigation. Commissioner Aguilar stated that the litigation would end if there were answers to the questions of whether former Commissioner Holliday was authorized to sign and whether the healthcare facilities contract was inadvertently signed, these questions are what is hindering this matter all along. It takes 3 commissioners to make a majority and she will respect the decision of the majority.

Mr. Monette reported that next week a majority of staff will be attending the NMAC conference and there is also an upcoming VALEO meeting on August 2nd at the Transportation Center.

Commissioner Aguilar asked if the final budget is going to be addressed, such as positions and additional expenses that needed clarification. Ms. Card stated that the preliminary budget was due to DFA by June 1st, DFA has until June 30th to approve the preliminary budget they have until the first Monday in September to send back a final budget. The final budget is due to the state on July 31st.

- **Animal Control Goals and Visions by Adrienne Kozacek**

Ms. Kozacek stated that training is important so kennel staff is being registered for the Animal Humane Conference held in Albuquerque, there will also be a compassion fatigue workshop held at the shelter in July. Veterinarian services are also a big issue at the shelter so they are working on gathering quotes from vets to see if they can get a veterinarian under a professional services contract. The vet would have an in house office at the spay and neuter clinic for 3 days a week. Ms. Kozacek also requested that 1 of the 2 requested kennel tech positions be changed to a vet tech position.

- **Animal Control Volunteer Policy by Adrienne Kozacek**

Ms. Kozacek stated that some of the goals for the volunteer policy include allowing the volunteers to socialize the animals, allowing volunteers to greet the public to assure a perfect animal to person match. She would also like to have a trainer instruct the volunteers on how to teach basic animal obedience. Shelter Supervisor Patty Mugan stated that the shelter is now using tags and collars to identify the animals, a camera has been installed on the intake computer to photograph the animals and they are looking at quotes to get air and ventilation for the storage room in order to turn it into a puppy room. They are also updating the list of rescues that the shelter works with. ASPCA is also providing training to the kennel techs on using a new cleaning product that was obtained through a grant. Ms. Kozacek stated that she has been attending a regional spay and neuter taskforce which is looking for a pilot program for a regional spay neuter center and it looks like Valencia County may have the pilot program. She also has some leads on a few grants including a PetSmart grant; she will be working with Ms. Sanchez regarding the grants. Commissioner Aguilar offered several suggestions pertaining to the volunteer handbook. Ms. Kozacek stated that the volunteer handbook is currently just a draft but the final product will comeback before the commission July 20th for final approval. (See Exhibit A)

ACTION ITEM(S):

B: 88 P: 505



BOARD CONVENES AS INDIGENT CLAIMS BOARD

Commissioner Aragon moved to convene as indigent claims board. Seconded by Commissioner Aguilar. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0.

6) Approval of Indigent Report. Presenter: *Maria Garcia*; Sponsor: *County Manager for Regular County Business*

Ms. Garcia presented the indigent report and asked for approval for the amount of \$80,135.23. Ms. Garcia also reported that as of May 31st the indigent fund balance was \$886,725.76.

Commissioner Aragon moved for approval. Seconded by Commissioner Aguilar. Roll call vote. Commissioner Aguilar voted yes. Commissioner Hyder voted yes. Commissioner Aragon voted yes. Commissioner Cole voted yes. Chairman Eaton voted yes. Motion carried 5-0. (See Exhibit B)

BOARD RECONVENES AS BOARD OF COUNTY COMMISSIONERS

Commissioner Hyder moved to reconvene as BOCC. Seconded by Commissioner Aragon. Roll call vote. Commissioner Aguilar voted yes. Commissioner Hyder voted yes. Commissioner Aragon voted yes. Commissioner Cole voted yes. Chairman Eaton voted yes. Motion carried 5-0.

7) Consideration of Continuation of Services Agreement with Rio Communities. Presenter: *Bob Skerry*; Sponsor: *Commissioner Hyder*

Rio Communities City Manager Bob Skerry stated that the proposed document is a continuation of services for the upcoming fiscal year. It does not include sheriffs because there is now a separate contract for that. The proposed agreement mostly covers addressing and animal control.

Commissioner Hyder moved for approval. Seconded by Commissioner Aragon.

Commissioner Aragon asked what mechanism is in place to track invoices for services. Ms. Card stated that they are currently no mechanisms in place but something needs to be established so that they can be accurately invoiced. Ms. Kozacek stated that they are working on getting a process in place at animal control to be able to accurately invoice. Mr. Skerry agreed that accurate financial records are very important. Commissioner Aguilar stated that page 3 Section B talks about Rio Communities issuing commission cards to the officers. Mr. Nance stated that is standard procedure to have the officers commissioned by the municipality.

Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0. (See Exhibit C)

8) Consideration to Approve FY 17 Work and Financial Plan between Valencia County and USDA APHIS-WIS. Presenter: *Jon Grant/Lina Benavidez*; Sponsor: *Commissioner Aragon*

Ms. Benavidez stated that the total cost of the contract is \$25,000; this amount includes \$15,000 to install netting at the back and sides of the District Court building to keep the swallows away.

Commissioner Aguilar moved for approval. Seconded by Commissioner Aragon. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0. (See Exhibit D)

BOARD CONVENES AS CANVASSING BOARD

Commissioner Hyder moved to convene as canvassing board. Seconded by Commissioner Aragon. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0

9) Direction to finalize Canvass for 2016 Primary Election. Presenter: *Peggy Carabajal*; Sponsor: *County Manager for Regular County Business*

Minutes of June 15, 2016 Business Meeting

Ms. Carabajal thanked her staff from the clerk's office and bureau of elections for their hard work and the commission for allowing use of the commission chambers for an early voting site. Ms. Carabajal reported that 9,987 individuals voted out of the 30,589 registered Democrats and Republicans. 6,787 voted at 1 of the 15 voting convenience centers on Election Day. 2,231 individuals early voted at 1 of the 3 early voting sites. 968 individuals voted absentee. There was about a 31% voter turnout for the Primary Election. Ms. Carabajal requested commission approval to finalize the canvass of the 2016 Primary Election.

Commissioner Hyder moved for approval. Seconded by Commissioner Cole. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0. (See Exhibit E) (On File with the Clerk's Office)

Chairman Eaton called for a 5 minute break.

10) Consideration to amend the Zoning Map from C-1 to C-2; Mike Mechenbier-Agent (This property is located on the SW corner of Highway 47 and Elias Road, this property falls within District II)

ZC# 2016090. Presenter: Jacobo Martinez; Sponsor: County Manager for Regular County Business

Commissioner Aguilar moved for approval. Seconded by Commissioner Hyder. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0.

11) Consideration to amend the Zoning Map from C-1 to C-2; Mike Mechenbier-Agent (This property is located on the NE corner of Highway 47 and South El Cerro Loop, this property falls within District II) ZC#2016091. Presenter: Jacobo Martinez; Presenter: County Manager for Regular County Business

Commissioner Aguilar moved for approval. Seconded by Commissioner Aragon. Roll call vote. Commissioner Aguilar voted yes. Commissioner Hyder voted yes. Commissioner Aragon voted yes. Commissioner Cole voted yes. Chairman Eaton voted yes. Motion carried 5-0.

12) Consideration to amend the Zoning Map from RR-2 to SR; Rey Garcia-Agent (This property is located approximately 0.77 miles NE of Highway 47 off El Cerro Loop, this property falls with District V) Presenter: Jacobo Martinez; Sponsor: County Manager for Regular County Business

Commissioner Aragon moved for approval. Seconded by Commissioner Hyder.

Commissioner Aguilar asked if a letter from NMDOT is going to be recorded. Mr. Martinez stated that the letter from NMDOT regarding the driveway permit will be filed with the Clerk's office.

Roll call vote. Commissioner Aguilar voted yes. Commissioner Hyder voted yes. Commissioner Aragon voted yes. Commissioner Cole voted yes. Chairman Eaton voted yes. Motion carried 5-0.

13) Consideration to approve Plat Vacation # 2016162 (This property is located on the west potion of Valencia County, Huning LLLP Hwy 6 Old Spanish Land Grant, this property falls within District I). Presenter: Jacobo Martinez; Sponsor: County Manager for Regular County Business

Commissioner Cole moved for approval. Seconded by Commissioner Aragon. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0.

14) Consideration of FOF/COL from RR-2 to RR-1; Robert Garcia-Agent (this property is located 0.10 miles NE of highway 346 off Highway 304 and approximately 0.80 miles west of Upper Dairy Road, this property falls within District III) ZC #2016063. Presenter: Jacobo Martinez; Sponsor: County Manager for Regular County Business

Commissioner Hyder moved for approval. Seconded by Commissioner Aragon. Roll call vote. Commissioner Aguilar voted yes. Commissioner Hyder voted yes. Commissioner Aragon voted yes. Commissioner Cole voted yes. Chairman Eaton voted yes. Motion carried 5-0. (See Exhibit F)

B: 88 P: 507



Minutes of June 15, 2016 Business Meeting

15) Approval of Accounts Payable and Payroll Disbursements. Presenter: *Christina Card*; Sponsor: *County Manager for Regular County Business*

Ms. Card presented 3 accounts payable and 2 payroll authorizations and asked for approval.

Commissioner Hyder moved for approval of all that was presented. Seconded by Commissioner Cole. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0. (See Exhibit G-K)

16) Consideration to approve Resolution 2016-___: Amendments to the Budget and Accounting Manual. Presenter: *Christina Card*; Sponsor: *County Manager for Regular County Business*

Ms. Card stated that the original Budget and Accounting Manual was adopted June 2014 but she is requesting to amend the manual. The majority of the proposed changes are under the accounts payable section, they are being requested to resolve a cash disbursement audit finding. All changes are in accordance with state law and will positively affect the county.

Commissioner Aragon moved for approval. Seconded by Commissioner Hyder. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0.

County Clerk Carabajal announced Resolution 2016-40 (See Exhibit L)

17) Consideration to accept real property donation of the following parcels #1-019-034-470-235-100080 and #1-019-034-470-235-100090 from Applicant/Owner: Grim Walter H & Grim Barbara D. Co-Trustees. Presenter: *Danny Monette*; Sponsor: *per Resolution 2012-15*.

- Rio Del Oro, Los Lunas, NM Lots 8 & 9, Block 27, Unit 15, 0.25 acres (Acct # R027973 and R027974)

Mr. Monette stated that he recommends approval of accepting a piece of property that an individual would like to donate to the county. Commissioner Aguilar asked if the property was subject to VIA assessment. Mr. Monette stated that he wasn't sure but he will find out.

Commissioner Aguilar moved for approval to accept the property as well as to have the County Manager contact VIA to make sure there are no delinquent assessment fees. Seconded by Commissioner Hyder. Roll call vote. Commissioner Aguilar voted yes. Commissioner Hyder voted yes. Commissioner Aragon voted yes. Commissioner Cole voted yes. Chairman Eaton voted yes. Motion carried 5-0. (See Exhibit M)

PUBLIC COMMENT:

Clara Rehner- Ms. Rehner commented that agenda item #13 only says Old Spanish Land Grant, there are several land grants out there and they have names for them to be identified. If they're not identified the public is being kept in ignorance.

Geri Rhodes- Ms. Rhodes commented that she would like the commission to hold meetings to discuss the purpose of the comprehensive plan and she would like MRCOG to be in attendance. Ms. Rhodes asked if there is a requirement that infrastructure needs to be in place for a zone change. She also asked if the Assistant position for the Older Americans Program Director is going to be advertised or if it is not going to be requested since the county is already on a tight budget and already has enough assistants.

June Jaramillo- Ms. Jaramillo asked if the new budget is going to be approved without hearing from the public. She has done some research regarding the Administrative Assistant position for the Older Americans Program and she believes that the OAP is already too top heavy at the administrative level.

Rita Padilla-Gutierrez- Ms. Padilla- Gutierrez commented that she was told that the OAP Assistant position would be discussed tonight, the administration is already top heavy and she doesn't want her tax dollars spent on additional assistants to assistants. If the county has that kind of money it should be given to law enforcement or code enforcement. Ms. Padilla-Gutierrez also commented that a lot of people didn't know about agenda items #10 and #11 and they were approved very quickly.

B: 88 P: 508



Minutes of June 15, 2016 Business Meeting

Kristine Mather-McRae- Ms. McRae asked why an Animal Control Director has not been hired yet, hiring a director needs to be made a priority. There are many unsung heroes such as shelter employees, local rescue groups, and transports to name a few. She also suggested that the county offer sliding scale co-pays at the spay/neuter clinic.

Anne Jones- Ms. Jones commented that she is a member of Medical Care Advocates of Valencia County and their group has collected a lot of information from people and they are willing to share that information with the county, also any discussions that are held about the hospital should be open to the public. Ms. Jones also requested that volunteers be included in the animal control volunteer handbook discussions.

Gail Goodman- Ms. Goodman commented that 3 minutes is not a full and complete opportunity to speak as it is stated on the agenda.

EXECUTIVE SESSION:

Pursuant to Section 10-15-1 (H) (2) (7) & (8) the following matters may be discussed in closed session: a) Personnel: Steven Gonzales; Animal Control Director Applicants; b) Pending or threatened litigation/administrative adjudicatory deliberations: Terminex; c) real property; d) other specific limited topics that are allowed or authorized under the stated statute.

Mr. Nance stated that what was to be discussed I limited to what was presented on the agenda for executive session.

Commissioner Hyder moved to go into executive session. Seconded by Commissioner Aragon. Roll call vote. Commissioner Aguilar voted yes. Commissioner Hyder voted yes. Commissioner Aragon voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0.

Commissioner Aragon moved to return to regular session. Seconded by Commissioner Hyder. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0.

Mr. Nance stated that the matters discussed in executive session were limited to those in the motion for closure and no final action was taken.

Commissioner Aragon moved for approval of the summary as state by Mr. Nance. Seconded by Commissioner Aguilar. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0.

NEXT COMMISSION MEETING:

July 6, 2016- Business Meeting @ 5:00 P.M.

Valencia County Commission Chambers, 444 Luna Ave., Los Lunas, NM 87031

July 13, 2016- Public Hearing @ 5:00 P.M.

Valencia County Commission Chambers, 444 Luna Ave., Los Lunas, NM 87031

July 20, 2016-Business Meeting @ 5:00 P.M.

Valencia County Commission Chambers, 444 Luna Ave., Los Lunas, NM 87031

Mr. Monette stated that he had failed to mention that Chief Moya is the acting Fire Chief.

18) Adjournment

Commissioner Hyder moved for adjournment. Seconded by Commissioner Aragon. Roll call vote. Commissioner Cole voted yes. Commissioner Aragon voted yes. Commissioner Hyder voted yes. Commissioner Aguilar voted yes. Chairman Eaton voted yes. Motion carried 5-0. TIME: 8:30 P.M.

NOTE: All proposals, documents, items, etc., pertaining to items on the agenda of the June 15, 2016 Business Meeting (presented to the Board of County Commissioners) are attached in consecutive order as stated in these minutes.

VALENCIA COUNTY BOARD OF COMMISSIONERS

CHARLES D. EATON, CHAIRMAN

B: 88 P: 509



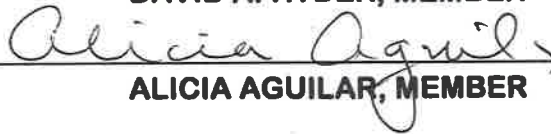
Minutes of June 15, 2016 Business Meeting



JHONATHAN ARAGON, VICE-CHAIR



DAVID A. HYDER, MEMBER



ALICIA AGUILAR, MEMBER

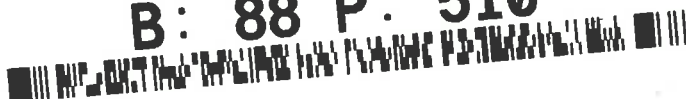
HELEN Y. COLE, MEMBER

ATTEST:


PEGGY CARABAJAL, COUNTY CLERK

DATE

B: 88 P: 510



VOLUNTEER HANDBOOK

Volunteers are a vital part of our organization. Because of our volunteers and the contributions volunteers make, Valencia County Animal Control (VCAC) has been able to save the lives of thousands of animals in our community. Thank you for your interest in becoming part of our team!

Volunteers generally help socialize animals, and assist with the caretaking of animals. Their special skills and talents make a positive difference in the lives of shelter animals. The recruitment of volunteers is essential for good shelter operations. Since most volunteers interact in one way or another with the public, it is important that their relations with animals are humane, respectful, and kind.

All volunteers are required to read the handbook. Read through it carefully. You are not expected to remember everything in this handbook, but you are expected to refer to the appropriate section of the handbook when needed. This handbook should be used in conjunction with volunteer training. The following sections are included in this Handbook:

Section 1: Policy

Section 2: Volunteer Positions (Descriptions)

Section 3: Standard Operating Procedures

Section 4: Volunteer Training Manual

Appendices

SECTION 1: Policy

A. Purpose

A written policy program will help to assure that all parties have a clear understanding of what is expected of each of them. Lack of established programs when utilizing volunteer personnel may cause disappointment for both the volunteer and for the regular employees in the workplace.

This policy is designed to provide a basic overview of the policies and procedures which provide all of us – paid and volunteer staff – with guidance and direction. Much of the information contained here mimics the information contained in our Personnel Policy.



B: 88 P: 511



B. Introduction to Valencia County Animal Control *Coming Soon*

C. Volunteer Guidelines

1. Requirements

- a) Volunteers ages 18 and under must be accompanied by a parent or guardian.
- b) Be aware that many volunteer positions require bending, lifting, standing, walking or squatting.
- c) All volunteers must be able to communicate clearly and understand and comply with written and spoken instructions.

2. Volunteer Opportunities

Making a good match between a volunteer's particular area of interest and the needs of VCAC help further the mission in providing care and companionship for homeless animals. It is also important for the volunteer's self-esteem and feelings of contribution.

The following programs contain specific volunteer positions:

- a) Socialization (dog walkers, cat cuddlers, etc.)
- b) Kennel Assistance (kennel cleaning, feeding, facility cleaning, etc.)
- c) Public Assistance (greeters, event assistant, etc.)
- d) Administrative (Follow up calls, welfare checks, reception, scheduling, filing, etc.)
- e) Specialty (dog trainers, dog groomers, photographer, graphic artist, etc.)

3. Application Process

a) Application Form

Individuals wishing to become a part of the Shelters volunteer team are asked to complete a Volunteer Application. The Volunteer Application contains questions designed to help understand why individuals want to volunteer and what they hope to accomplish. Likewise, a person's feelings about euthanasia, spaying and neutering, keeping pets indoors/outdoors and other animal-related experiences help the Coordinator formulate an opinion as to how and where the individual will fit into a shelter work environment.

b) Screening

Screening is an internal control performed by the Volunteer Coordinator. The Volunteer Coordinator reviews all applications and calls potential volunteers to advise them of the process involved for bringing new volunteers on board.

c) Background Check

To ensure the safety of our pets, volunteers and staff members we perform a standard nationwide criminal background check on all

B: 88 P: 512



potential volunteers. Prior convictions may prevent you from volunteering with us.

4. Acceptance as Volunteer

- a) Volunteers passing the screening and background check are considered for acceptance for available positions.
- b) Volunteers will be provided with the position(s) description for which they are accepted.
- c) If more than one position is available for which the applicant is qualified and has expressed interest, the volunteer will be given the opportunity to choose which position he/she would like to fill.
- d) Should the position you desire not be available, you will have the option to be placed on a backup list for that position or you can request to be considered for another available position.

5. Non-Acceptance as Volunteer

- a) Not all potential volunteers are accepted to work at the Shelter. Some possible reasons are that the service offered is not needed, they may have an incompatible schedule, or they may have a poor or abusive history with animals.
- b) The Volunteer Coordinator will explain the reason or reasons why they are not being accepted and offer suggestions, if appropriate, for working at other organizations.
- c) The coordinator will write the reason for non-acceptance on the Volunteer information Form. The Information Form will be kept on file in the event the individual reapplies or a problem surfaces regarding the handling of denial.

6. Standard Operating Procedures (SOP)

Valencia County Animal Control follows a Standard Operating Procedure adopted in 2009. The complete VCAC SOP manual is included in Section 3 of this Handbook.

7. Scheduling

- a) To enable Shelter staff to plan tasks, assignments and work load, each volunteer is expected to schedule in advance, preferably monthly, his or her time commitments on the Volunteer Calendar.
- b) Volunteers are not permitted to come in whenever they desire.
- c) Volunteers who wish to come in at a time for which they are not scheduled should first contact the Volunteer Coordinator to see if their help is needed.
- d) Any cancellations are to be reported to the Volunteer Coordinator, Shelter Supervisor or VCAC Director. Excessive no-shows or last-minute cancellations will not be tolerated.

B: 88 P: 513



8. Role of Shelter Staff

- a) Shelter staff is expected to keep the Volunteer Coordinator well informed of the volunteer's progress and work habits. This is especially important for community service workers and students, as the individual's probation officer or teacher may contact the Volunteer Coordinator or Shelter Supervisor on a regular basis for the status reports.
- b) Any problems with volunteers should be promptly reported to the Volunteer Coordinator.
- c) Staff shall treat volunteers with respect at all times and not exhibit condescending behavior toward any volunteer.

9. Orientation

- a) All volunteers will attend an orientation
- b) An orientation session is an important first step in introducing prospective volunteers about Shelter operations and programs. This session allows interested persons to evaluate their level of interest and time commitment.
- c) The Volunteer Coordinator will contact potential volunteers to advise them of the date and time an orientation session is scheduled.

10. Training

- a) Before any volunteer begins work at the Shelter, he or she must attend a Volunteer Orientation.
- b) The Volunteer Coordinator introduces volunteers to all Shelter staff whenever possible.
- c) Volunteers should be trained for one position initially.
- d) Volunteers are encouraged to train for other positions once familiar and comfortable with the responsibilities of the initial position.

11. Use of County Resources/Property

- a) Volunteers may be required to use County property and resources in order to fulfill their duties.
- b) Volunteers must not use County property or resources for personal use.
- c) Volunteers must not allow anyone else to use County property or resources without direction from the Volunteer Coordinator or Director.
- d) Volunteers must not remove County property from the premises.
- e) Certain volunteer positions require the use of a County vehicle. All volunteers must submit, by written form, to a driving record check and must provide a copy of their driver's license to County Administration. Additional training may be required for these positions.

B: 88 P: 514

D. Volunteer Code of Conduct

As with shelter staff, volunteers are expected to follow certain rules of conduct and behavior in order to provide a safe and productive work environment. These general rules are included in the Volunteer Handbook and are reviewed during orientation. Volunteers are expected to adhere to a certain code of conduct while volunteering at Valencia County and when representing the Valencia County. As a VCAC volunteer, you will be asked to support our programs and services; to abide by the policies and procedures of VCAC thereby presenting a positive image of Valencia County to the public.

1. Professionalism

- a) Volunteers are expected to do their work in a professional manner
- b) Volunteers are expected to be constructive at all times, and should assist in any work they are asked to perform, as determined by their information form and/or job assignment.
- c) Volunteers should refer visitors to Shelter staff if questions are asked and the proper answer is not known.
- d) Familiarize yourself with the facilities so you can direct visitors to the appropriate animal areas (IE small dog room, cattery)
- e) Discuss behavioral observation of the animals you are working with if there are concerns
- f) Report any signs of illness in an animal to a staff member

2. Confidentiality

- a) In the course of volunteering with VCAC, you may have access to confidential information relating to its operations, customers, adopters, volunteers, donors, etc.
- b) Knowledge of such confidential information is a trust to be honored.
- c) Revealing confidential information to any individual without a need to know will lead to disciplinary action up to and including termination of volunteer position.

3. Interaction with Media

- a) Any contact with the media must be brought to the attention of the Volunteer Coordinator or the Director.
- b) Media includes anything printed, broadcast or televised about VCAC.
- c) VCAC Volunteers may only speak to the media with prior approval from the Valencia County's public relations representative.

4. Social Media Policy

This policy is intended to promote responsible use of the Internet and social networking and to determine what can be posted on the Internet and social networks representing VCAC and who can post it.

- a) Internet posts are defined as posting on sites such as Internet blogs, discussion forums, message boards, chat rooms, social networking

B: 88 P: 515



- sites (such as Craigslist, Facebook, LinkedIn, Twitter, YouTube, etc.), and any communications made on similar sites.
- b) The following behaviors are examples of prohibited internet activities that may result in disciplinary action up to and including termination.
- i. Sending or posting confidential material outside of the organization.
 - ii. Sending or posting messages or materials that could damage the organization's image or reputation.
 - iii. Using VCAC's name on the internet for personal gain, religious activities or political causes or activities.
 - iv. Passing off personal views as representing those of the organization.
 - v. Unless given written consent, you may not use Valencia County's logo on your posts.
 - vi. Employees/volunteers may not use company equipment or facilities for non-work related activities without permission. Social media activities should not interfere with your duties at work.
 - vii. VCAC Volunteers may not answer questions on social media sites on behalf of VCAC.

Where no policy or guideline exists, volunteers are expected to use their professional judgment and take the most responsible action possible. If you are uncertain about the appropriateness of a social media posting, check with the Volunteer Coordinator, or VCAC Director.

5. Dress Code

- a) As volunteers, you make a first impression on the public we serve with your personal appearance.
- b) Volunteers are expected to dress appropriately.
- c) Volunteers are considered as representing VCAC whenever they are in VCAC Volunteer attire whether they are on or off duty in the shelter and/or out in the community.
- d) Appropriate clothing requirements:
 - i. Clean wrinkle-free clothing with no holes
 - ii. Jeans or other long pants
 - iii. Close-toed shoes
 - iv. Nametag
- e) Not Appropriate clothing requirements:
 - i. Midriff-revealing tops
 - ii. Revealing attire
 - iii. Any vulgar statements or pictures on attire
 - iv. Open-toed shoes, sandals, flip-flops, high heels, or clogs
 - v. Short shorts

B: 88 P: 516



- vi. Tank tops
 - vii. Baseball caps and sunglasses when leashing up dogs; this can be frightening or intimidating to them because they are unable to see the person's face.
 - viii. Excessive jewelry; this poses a safety hazard
 - f) Volunteers wearing inappropriate attire will be required to change, or be sent home if they do not have additional clothing to change into.
 - g) Repeated instances of inappropriate dress will lead to discipline up to and including termination of volunteer position.
6. Smoking Policy
- a) Smoking is not permitted in any building, outdoor kennel, County vehicle or auxiliary structure
 - b) Smoking areas are designated and are 50 feet away from any entrance, window or ventilation intake.
 - c) Smoking litter must be properly disposed.
7. Attendance
- a) Programs and positions are available for every level of volunteer time commitment.
 - b) Because staff work load is dependent upon a volunteer's time commitment, volunteers are expected to work the shifts for which they sign up.
 - c) Volunteers are not permitted to come in whenever they desire.
 - d) Volunteer which need to be absent from a shift are expected to contact the Volunteer Coordinator and let them know with as much notice as possible (although illness and accidents do happen and are understandable).
 - e) Volunteers frequently and/or regularly missing their volunteer shift may be asked to switch to a volunteer position that does not require a high commitment.
 - f) Volunteers who wish to come in at a time for which they are not scheduled should first contact the supervisor of the department to see if their help is needed.
8. Cell Phone/Tablet/Computer/Phone Usage
- a) Volunteers are not permitted to use electronic devices when they are working with the animals as it poses a safety issue.
 - b) Please limit the use of your cellphone to short calls or texts and only when necessary.
9. Security
- a) We ask that VCAC volunteers and the general public DO NOT ENTER the E Room, Upstairs, Freezer, Spay/Neuter Clinic, the

B: 88 P: 517

stray/quarantine cat areas and the stray/quarantine dog areas at any time, unless your volunteer position requires you to be in these areas.

- b) Please be aware that for the safety of the animals, volunteers, staff and visitors, security cameras are on the premises. Security cameras are placed in public and restricted areas with the exception of the restrooms.
- c) Volunteers are to refrain from loitering in areas that they are not volunteering in, to not enter restricted areas unless their volunteer position requires them to enter a specific restricted area

10. Safety

Safety at the shelter is an absolute must! Your safety is our biggest priority. To prevent injury, follow these and all posted safety notices:

- a) Wash your hands in between handling each animal to protect the animals against the spread of disease
- b) Discuss behavioral observation of the animals you are working with if there are concerns
- c) Do not enter a kennel where the animal has their ears back and tail between their legs.
- d) Animals in the stray area are not allowed to be moved, cleaned or walked by any volunteer unless approved in advance.
- e) While volunteers are allowed to assist a Kennel Tech in the stray area with cleaning, the volunteer is not to be left alone.
- f) Report any signs of illness in an animal to a staff member
- g) Do not handle any animals of which you are unsure
- h) You must report all bites and serious scratches to the Volunteer Coordinator, Shelter Supervisor, or Director. Not doing so may cause VCAC to terminate your service. This is for everyone's safety.
- i) Please notify your physician of your volunteer responsibilities, especially if you are pregnant or have a condition that may compromise your immune system.

11. Harassment Policy

Valencia County is committed to taking reasonable steps to provide a professional working environment free from all forms of harassment, whether based on sex, sexual orientation, gender identity, race, color, religion, national origin, age, disability or any other protected classification.

Volunteers will adhere to the Valencia County Workplace Harassment Policy (Resolution No. 2011-36) as found in Appendix A of this Handbook.

12. Conflict Resolution

We believe that the best way to handle any misunderstanding is to communicate honestly about it as soon as it happens. That is why we

B: 88 P: 518



have an open door policy for bringing volunteer concerns to the attention of the people who can best address them.

- a) Speak to the Volunteer Coordinator about your concern. You and the Volunteer Coordinator are encouraged to talk things over and resolve difficulties whenever you can. A frank talk is usually the easiest and most effective way to deal with the problem.
- b) If your concern is of a nature that you prefer not to discuss with the Volunteer Coordinator, make an appointment with the Director. The Director can help you and the Volunteer Coordinator gather the facts objectively and settle the matter.

13. Corrective Action

- a) VCAC reserves the right to terminate a volunteer's connection with the organization at any time. However, the Volunteer Coordinator may provide verbal counseling and/or a written warning prior to termination, but is not required to do so.
- b) When a performance problem is first identified or inappropriate behavior is displayed, it should be brought to the attention of the volunteer as soon as possible.
- c) Informal discussion between the Volunteer Coordinator and the volunteer will often suffice as the corrective action needed for the infraction.
- d) The Volunteer Coordinator will make and retain a written record of this conversation that summarizes the issues discussed and the date of the meeting.

14. Termination

- a) Like Shelter staff, volunteers can be terminated for a variety of reasons.
- b) In most situations, any problems brought to the attention of the Volunteer Coordinator will be discussed with the Director.
- c) A meeting will be called with the volunteer for the purpose of discussing the reason for termination.
- d) The Volunteer Coordinator or Director is expected to document in writing the events leading up to termination, including discussions held at the meeting itself, and add this information to the volunteer's personnel file.
- e) Should there be an extremely serious incident that would warrant the volunteer to leave immediately, the staff on duty has the authority to direct the volunteer to leave.
- f) The shelter staff will promptly notify the Volunteer Coordinator or Director and will prepare written documentation describing the incident.
- g) For community service workers and students, the Volunteer Coordinator will contact the probation officer or teacher to inform them of the termination.

B: 88 P: 519



- h) If the volunteer's performance continued to deteriorate or corrective action was not adhered to, the Volunteer Coordinator will prepare and deliver to the volunteer a memorandum summarizing all previous corrective actions and the specific problem(s) that warranted the termination action.
- i) Volunteers must understand and comply with VCAC policies and guidelines. Any violation of policies or questioning the VCAC staff and their decisions will result in immediate dismissal from the volunteer program.
- j) Possible reasons for termination may include:
 - i. Failure to adhere to volunteer handbook guidelines
 - ii. Conduct on duty which would be detrimental to the organization and/or the animals,
 - iii. Any breach of confidence or release of confidential information
 - iv. Conduct off duty which would adversely affect the organization
 - v. Reporting to event/shift under the influence of drugs or alcohol
 - vi. Theft of property or funds
 - vii. No call/No show for two events or shifts
 - viii. Any abuse or mistreatment of animals
 - ix. Gross misconduct or insubordination

If you should decide not to volunteer with VCAC any longer, we would appreciate it if you would please send the Volunteer Coordinator an email to let us know.

E. Other Volunteer Provisions

1. Volunteers are required to go through the same adoption process as the general public.
2. Feed treats to animals only as allowed by the Volunteer Coordinator.
3. Personal pets, although beloved, are not allowed in the workplace (service animals exempted).
4. Although euthanasia may be discussed with volunteers, you should not interfere with euthanasia decisions and/or procedures.
5. Solicitation by non-staff members for any reason on company property is not allowed. Volunteers may not distribute literature for groups, organizations or businesses on County property or on behalf of the County.
6. Disease and prevention
 - a) Zoonotic diseases are diseases that humans contract from animals
 - b) The most effective means of preventing zoonosis is to:
 - i. Wash your hands frequently with antibacterial soap, especially after handling any animal and prior to eating or smoking.
 - ii. Wear gloves when cleaning the cats.
 - iii. Immediately disinfect scratches and bite wounds.
 - iv. Let your physician know that you work closely with shelter dogs or cats.

B: 88 P: 520



- c) Some of the illnesses that humans can catch from dogs and cats include Ringworm, External Parasites (lice, mites, and fleas), Giardiasis (Beaver Fever), Leptospirosis (Weil's Disease), Lyme Disease, Nematode (worm) Infections, Rabies, and Salmonellosis (Salmonella).
- d) You should not let this list alarm you, but rather remind you that you are volunteering in an environment where these organisms often exist.
- e) Just as you can catch illnesses from dogs or cats, you can also unknowingly carry illnesses home to your pets. The most effective means of preventing the spread of illness to your pets (or from your pets to our shelter dogs and cats) is to:
 - i. Make sure that your own animals have all of their vaccinations up-to-date.
 - ii. Let your veterinarian know that you work with shelter dogs and cats.
 - iii. Change your shelter clothes before socializing with your animals at home, and vice versa.
 - iv. Check the soles of your shoes before leaving the shelter to ensure you are not tracking feces into your car and home. Even better, designate a pair of shoes to be your "shelter shoes" and take them off before entering your home.

SECTION 2: Volunteer Positions (Descriptions)

Coming Soon

SECTION 3: Valencia County Animal Control Standard Operating Procedures (adopted 2009)

SECTION 4: Volunteer Training Manual

Coming Soon

Appendix A: Valencia County Workplace Harassment Policy
(Resolution No. 2011-36)

B: 88 P: 521





Valencia County
HCAP and Multi-Line Insurance Services
444 Luna Avenue ♦ P.O. Box 1119
Los Lunas, New Mexico 87031
Office: 505.866.2016 ♦ Fax: 505.866.3366
Maria.garcia@co.valencia.nm.us

June 15, 2016

The following is the summary of activity for the month of May 2016.

Summary:

*37 claims were submitted by individuals of the public in the amount of **\$50,960.50**
of which **\$3,966.84** is being submitted for consideration.

*8 claims were submitted by individuals of the detention center in the amount of **\$13,862.78**
of which **\$3,654.57** is being submitted for consideration.

*20 appeals in the amount of - **\$9,499.01** total

\$350.00 – Household Income (1)

\$8,671.76– Maximum benefit reached (17)

\$477.25 – 365 days (2)

*45 total claims submitted - **\$17,120.42** for consideration

*June 2016 Southwest Correctional Medical Group, Inc. contract payment is **\$63,014.81**

*Total amount for consideration from the Indigent Fund: **\$80,135.23**

*Indigent Fund Balance Sheet Surplus (as of May 31, 2016): **\$886,725.76**

B: 88 P: 522



Charles Eaton, Chair, District IV ♦ Jhonathan Aragon, Vice-Chair, District V
Helen Y. Cole, District I ♦ Alicia Aguilar, District II ♦ David A. Hyder, District III
Danny Monette, County Manager



Valencia County Commission Meeting: June 15, 2016

Charles D. Eaton, Chair Dist IV

Jhonathan Aragon, Vice-Chair Dist V

Helen Y. Cole, Dist I

David A. Hyder, Dist III

Alicia Aguilar, Dist II

Commission Approved for Payment from Indigent Fund is:

a.	Medical Claims	\$	7,621.41
b.	Appeals	\$	9,499.01
c.	Medical Services Contract	(May) \$	63,014.81
Total		\$	80,135.23

Approved by the Valencia County Indigent Fund Board at Regular Business Meeting Dated June 15, 2016

A handwritten signature in blue ink, appearing to be "Charles D. Eaton", written over a horizontal line.

Charles D. Eaton, Chair, District IV

A handwritten signature in blue ink, appearing to be "Jhonathan Aragon", written over a horizontal line.

Jhonathan Aragon, Vice Chair, District V

A handwritten signature in blue ink, appearing to be "Helen Y. Cole", written over a horizontal line.

Helen Y. Cole, Commissioner, District I

A handwritten signature in blue ink, appearing to be "Alicia Aguilar", written over a horizontal line.

Alicia Aguilar, Commissioner, District II

A handwritten signature in blue ink, appearing to be "David A. Hyder", written over a horizontal line.

David A. Hyder, Commissioner, District III

Attested by:

A circular seal for the Valencia County Clerk. It contains the text "VALENCIA COUNTY", "COUNTY", "SEAL", "CLERK", and "STATE OF NEW MEXICO". A signature is written across the seal.

Peggy Carabajal, Valencia County Clerk

B: 88 P: 523





B : 88 P : 524

Indigent #	Service Provider	Provider Acct #	Date of Service	Med Procedure	Amount Billed	Amount Approved	Amount Denied	Reason for Denial	Appeal Amount	P/D	#
15446	UNM Medical Group	24036	4/19/2016	Abcess - Arm	\$ 283.00	\$ 70.75	\$ 212.25	contract w/o		dc	1
15446	UNM Medical Group	24036	4/19/2016	Abcess - Arm	\$ 338.00	\$ 84.50	\$ 253.50	contract w/o		dc	2
15446	UNM Medical Group	24036	4/20/2016	Abcess - Arm	\$ 178.00	\$ 44.50	\$ 133.50	contract w/o		dc	3
15446	UNM Medical Group	24036	4/21/2016	Abcess - Arm	\$ 178.00	\$ 44.50	\$ 133.50	contract w/o		dc	4
15436	UNMH Outpatient Pharmacy	LUNAAN	4/8/2016	prescriptions	\$ 4.00	\$ 4.00	\$ -	contract w/o		dc	5
15436	UNM Health Sciences	S79211600102	4/4/2016	Emergency	\$ 10,425.30	\$ 2,606.32		contract w/o		dc	6
15444	American Medical Response SW	001170638-0000	5/10/2016	Head Injury	\$ 1,228.24	\$ 400.00	\$ 828.24	contract w/o		dc	7
15445	American Medical Response SW	001922527-0000	5/10/2016	Sepsis	\$ 1,228.24	\$ 400.00	\$ 828.24	contract w/o		dc	8
15271	UNM Medical Group	20872576	10/8/2014	Chest	\$ 1,884.00		\$ 1,884.00	365 days	\$ 471.00	p	1
15271	UNM Medical Group	21198426	11/29/2014	Chest	\$ 25.00		\$ 25.00	365 days	\$ 6.25	p	2
15433	Presbyterian	336173	3/7/2016	Electrocardiogram	\$ 142.72	\$ 35.68	\$ 107.04	contract w/o	\$ -	p	3
15433	Living Cross Ambulance	DLIV199192	3/15/2016	Emergency	\$ 1,355.24	\$ 400.00	\$ 955.24	contract w/o	\$ -	p	4
15433	Zia Diagnostic Imaging	282816-ZIAD	3/15/2016	CTA Chest	\$ 50.78	\$ 50.78	\$ -	contract w/o	\$ -	p	5
15426	Lovelace	P1605600634	3/16/2016	Heart Surgery	\$ 1,400.00	\$ -	\$ 1,400.00	household income	\$ 350.00	p	6
15359	Presbyterian	169220	3/21/2016	Migraine	\$ 164.40	\$ 41.10	\$ 123.30	contract w/o		p	7
15429	First Choice Comm Healthcare	00058075	5/6/2016	Dental	\$ 135.00	\$ 135.00	\$ -	contract w/o		p	8
15429	First Choice Comm Healthcare	00058075	5/13/2016	Dental	\$ 270.00	\$ 270.00	\$ -	contract w/o		p	9
15442	Rio Abajo Family Practice, PC	HOPJA000	3/22/2016	Office Visist	\$ 14.17	\$ 14.17	\$ -	contract w/o		p	10
15442	UNM Hospitals	168781	1/14/2016	Laboratory	\$ 132.74	\$ 33.18	\$ 99.56	contract w/o		p	11
15442	Sage Neuroscience Center Inc.	4420	12/16/2015	Office Visist	\$ 9.05	\$ 9.05	\$ -	contract w/o		p	12
15442	Sage Neuroscience Center Inc.	4420	3/30/2016	Office Visist	\$ 17.42	\$ 17.42	\$ -	contract w/o		p	13
15442	Southwest Medical Assc, Inc	10926901	1/14/2016	Office Visist	\$ 20.92	\$ 20.92	\$ -	contract w/o		p	14
15431	AMR Southwest	001837824-0000	10/21/2015	Depression	\$ 1,113.66		\$ 400.00	max	\$ 400.00	p	15
15268	UNM Hospitals	247872138	4/29/2015	Emergency	\$ 106.10	\$ 26.53	\$ 79.58	contract w/o		p	16
15259	Assured Imaging Women's Wellness	100019604	5/10/2016	Thyroid	\$ 140.00	\$ 100.00	\$ 40.00	contract w/o		p	17
15402	UNM Health Sciences	S24495200202	9/15/2016	cancer	\$ 68.00	\$ 17.00	\$ 51.00	contract w/o		p	18
15402	UNM Health Sciences	S25045000102	10/8/2015	cancer	\$ 493.95	\$ 123.48	\$ 370.47	contract w/o		p	19
15402	UNM Health Sciences	S26502900102	10/14/2015	cancer	\$ 6,560.95	\$ 1,640.23	\$ 4,920.72	contract w/o		p	20
15402	UNM Health Sciences	S26502900202	10/20/2015	cancer	\$ 6,560.95		\$ 6,560.95	max	\$ 1,640.23	p	21
15402	UNM Health Sciences	S26502900303	10/27/2015	cancer	\$ 7,220.50		\$ 5,415.38	max	\$ 1,805.12	p	22
15402	UNM Health Sciences	S39429500103	10/12/2207	cancer	\$ 2,273.45		\$ 1,705.09	max	\$ 568.36	p	23
15402	UNM Health Sciences	S40853400103	12/1/2015	cancer	\$ 636.95		\$ 477.72	max	\$ 159.23	p	24
15402	UNM Health Sciences	S40853400203	12/15/2015	cancer	\$ 750.95		\$ 563.22	max	\$ 187.73	p	25
15402	UNM Health Sciences	S61068400102	2/9/2016	cancer	\$ 5,937.95		\$ 4,453.47	max	\$ 1,484.48	p	26
15402	UNM Health Sciences	S63426000103	2/16/2016	cancer	\$ 8,846.85		\$ 6,635.14	max	\$ 2,211.71	p	27
15402	UNM Health Sciences	S63720200102	2/17/2016	cancer	\$ 379.60		\$ 284.70	max	\$ 94.90	p	28
15394	UNM Health Sciences	S27739400101	10/19/2015	tissue exam	\$ 4,129.20	\$ 1,032.30	\$ 3,096.90	contract w/o		p	29
15193	Paradigm PT and Wellness	197337	4/7/2016	Therapeutic Exe	\$ 15.00		\$ 15.00	max	\$ 15.00	p	30
15193	Paradigm PT and Wellness	197578	4/8/2016	Therapeutic Exe	\$ 15.00		\$ 15.00	max	\$ 15.00	p	31
15193	Paradigm PT and Wellness	197785	4/12/2016	Therapeutic Exe	\$ 15.00		\$ 15.00	max	\$ 15.00	p	32
15193	Paradigm PT and Wellness	198347	4/15/2016	Therapeutic Exe	\$ 15.00		\$ 15.00	max	\$ 15.00	p	33
15193	Paradigm PT and Wellness	198498	4/19/2016	Therapeutic Exe	\$ 15.00		\$ 15.00	max	\$ 15.00	p	34
15193	Paradigm PT and Wellness	199006	4/22/2016	Therapeutic Exe	\$ 15.00		\$ 15.00	max	\$ 15.00	p	35
15193	Paradigm PT and Wellness	199158	4/26/2016	Therapeutic Exe	\$ 15.00		\$ 15.00	max	\$ 15.00	p	36
15193	Paradigm PT and Wellness	199570	4/29/2016	Therapeutic Exe	\$ 15.00		\$ 15.00	max	\$ 15.00	p	37
					\$ 64,823.28	\$ 7,621.41	\$ 42,157.71		\$ 9,499.01		
	Public & Detention Center Claims:	DC	Public	Total	Total to Pay:						
	# of claims	DC-8	P-37	Total Claims-45							
	Billed	\$ 13,862.78	\$ 50,960.50	\$ 64,823.28							1 of 1
	Approved	\$ 3,654.57	\$ 3,966.84	\$ 7,621.41							
	Appeals (Household Income, Max, 365 days)	0	\$ 9,499.01	\$ 9,499.01							
					\$ 17,120.42						

**AGREEMENT BETWEEN
THE COUNTY OF VALENCIA AND THE CITY OF RIO COMMUNITIES
REGARDING THE CONTINUATION OF SERVICES**

THIS AGREEMENT ("Agreement") by and between the City of Rio Communities ("Rio Communities") and the County of Valencia ("County").

RECITALS:

WHEREAS, the City of Rio Communities incorporation was officially recognized by the Board of County Commissioners of Valencia County on January 18, 2013 after an election wherein the residents of the area approved incorporation pursuant to NMSA 1978, Section 3-2-1 *et seq*; and,

WHEREAS, Rio Communities completely within the boundaries of the County of Valencia, however, after incorporation the County of Valencia no longer has jurisdiction to provide services in the incorporated area; and,

WHEREAS, the parties to this Agreement wish to provide for seamless, efficient and responsive government services to the persons residing in the newly incorporated City of Rio Communities.

WHEREAS, the parties recognize that the tasks of organizing and implementing municipal government services to the citizens of Rio Communities will require an extended period of time.

WHEREAS, the City of Rio Communities expresses its intention to pursue the organization and implementation of its municipal services in an expedient manner and to assume as many of the services defined herein as are determined to be in the best interests of its citizens.

NOW, THEREFORE, IT IS AGREED BETWEEN THE PARTIES:

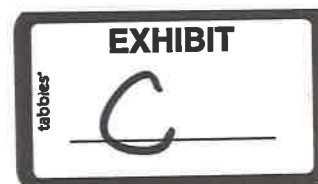
1. **PURPOSE:** The purpose of this Agreement is to set forth those services to be rendered to the City of Rio Communities by the County and its agencies until such time as Rio Communities is able to provide the necessary services to its inhabitants without the assistance of another entity.

2. **COMMON POWER:** The common powers to be exercised is the power pursuant to NMSA 1978, Section 3-18-1 (1972) for municipalities, and also counties pursuant to NMSA 1978, Section 4-37-1 (1995), to "protect generally the property of its municipality and its inhabitants" and to "preserve peace and order".

3. **SCOPE OF SERVICES & GENERAL PARTY OBLIGATIONS:**

Services to be supplied to Rio Communities by the County shall include:

B : 88 P : 525





A. Animal Control.

- i. The County shall respond to animal control calls in the municipality. Rio Communities will pay the County a rate of \$30.00 per hour worked per Animal Control Officer (time and ½ pay for each Officer as well as a reasonable administrative fee to cover equipment/fuel).
- ii. The County will provide housing, veterinary care, food and water for animals if the animals are: (a) seized or received from the Rio Communities or (b) surrendered by citizens of the City of Rio Communities. All animal seized will be processed pursuant to Valencia County Ordinances, Policies and Procedures. Rio Communities will pay the County the sum of \$50.00 per day or any fraction thereof for each Rio Communities Animal not on Court Hold (Protective Custody) confined at the County Animal Control Facility based upon a billing cycle of 12:01 a.m. (Midnight) to 12:00 a.m. (Midnight).
- iii. Seized animals not on Rio Communities Court Hold (Protective Custody) status will become the property of Valencia County after being held at the shelter for 72 hours. The maximum fee owed by Rio Communities pursuant to section A ii. above is \$150.00.
- iv. Seized animals on Rio Communities Court Hold (Protective Custody) status will be held at a cost of \$35 per day until released by Rio Communities.

B. E-911

- i. The County will work to bring Rio Communities E-911 road centerline file up to date for use by the Valencia Regional Emergency Communications Center for dispatch of Emergency Responders.
- ii. The County will maintain the Rio Communities Master Street Address Guide which includes:
 - a. Plotting or GPS any new roads in the GIS centerline road file and entering this information into the E-911 System through West Corporation (formerly Intrado; Contractor for QWEST for E-911 records maintenance for the State of New Mexico.);
 - b. Making any corrections to the E-911 address and telephone records as necessary and submitting corrections to West Corp. with the approval of the Rio Communities Planning and Zoning Office;
 - c. Making the necessary corrections to the address road ranges in the GIS System as determined by the Rio Communities Planning and Zoning Office and submitting corrections to West Corp.;
 - d. Plotting any new addresses as assigned by the City of Rio Communities into the GIS system;
 - e. Correcting any spatial errors that may exist based on monthly error reports received from Spatial Data Research & the DFA E-911 Program Director.
 - f. Providing for



accuracy of GIS and GPS data for Wireless E-911 calls.

- iii. Rio Communities shall pay the County at the following rate upon receipt of a detailed monthly statement of accounting for services performed: a. \$30 per E-911 address and telephone correction in the system; b. \$30 per new address point entered into the GIS layer; c. \$50 per new road entered into the GIS layer and E-911 system
- iv. Rio Communities will provide to the County's rural addresser updated GIS addressing and MSAG database information on a timely basis; work towards maintaining the MSAG at a 96% accuracy rate; provide to the County's rural addresser the point of contact (name, address, phone, fax, e-mail) for GIS, PSAP and any other personnel handling MSAG updates; and Sign a non-disclosure agreement as needed.
- v. Rio Communities understands and acknowledges that E-911 is an evolving technology which cannot be measured.

4. OBLIGATIONS OF RIO COMMUNITIES:

- A. Agreement is not intended to and does not establish any waiver of immunity from liability for alleged tortuous conduct or any other matter of any officer, agent, or employee of City or the County apart from that set forth in the New Mexico Tort Claims Act, NMSA 1978, Section 41-4-1, *et seq.* (1976) (hereinafter, as heretofore and hereafter (i) amended and (ii) construed and applied by the appellate courts of the State of New Mexico, the "Act"). All privileges and immunities from liability, and exemptions from laws, ordinances, and rules, which apply to "governmental entities" and to "public employees," each as defined in the Act, shall apply to the same extent while engaged in the performance of any of their respective functions and duties hereunder.
- B. Rio Communities shall commission and issue commission cards to all Valencia County Employees enforcing municipal ordinances on behalf of Rio Communities, as appropriate.
- C. Rio Communities agrees and understands that, in regard to the serviced described in Section 3 A-E of this Agreement, the County has a statutory responsibility to first provide services to the unincorporated area of the County and can only provide the described services to Rio Communities if there is available manpower and resources.

5. PAYMENT FOR SERVICES:

- A. The County shall, on a monthly basis, submit an invoice to Rio Communities accounting for all services performed and expenses incurred in Section 3 of this Agreement. Rio Communities shall submit payment to the County for the services performed and expenses incurred within thirty days of receipt of the invoice.



6. LIABILITY:

A. No Party shall be responsible for liability, beyond the obligation to provide insurance coverage, incurred as a result of any other Party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act.

B. This Agreement shall not create or confer on any other person or entity any right or benefit, substantive or procedural, enforceable at law or otherwise, against any party or their officers, directors, officials, employees, agents, representatives, contractors, subcontractors, consultants or advisors.

C. All employees or contractors engaged in any of the work or services performed pursuant to this Agreement shall at all times and in all places be subject to the County's supervision and control and said County shall be solely responsible for the conduct and performance of these individuals.

7. **THIRD PARTY BENEFICIARY:** This Agreement shall not create or confer on any other person or entity any right or benefit, substantive or procedural, enforceable at law or otherwise, against any party or their officers, directors, officials, employees, agents, representatives, contractors, subcontractors, consultants or advisors.

8. **PROPERTY:** No property shall be acquired as a result of this Agreement, which does not involve the disposition, division, or distribution of any property. The disposition of records generated by performance of this Agreement shall be decided by the parties upon termination.

9. **SURPLUS FUNDS:** After completion of the Agreement's purpose, any surplus money on hand shall be returned in proportion to the contributions made.

10. **STRICT ACCOUNTABILITY OF ALL RECEIPTS AND DISBURSEMENTS:** Each party shall be strictly accountable for all receipts and disbursements under this Agreement.

11. **AMENDMENT:** This Agreement shall not be altered, changed, or amended except by instrument in writing executed by the parties and approved by the Department of Finance Administration.

12. **APPROPRIATIONS:** Performance under this Agreement is contingent upon sufficient authority and appropriations.

13. **GOVERNING LAW:** This Agreement shall be governed by the laws of the State of New Mexico.

14. EFFECTIVE DATE, TERM AND TERMINATION OF AGREEMENT.

- A. This Agreement shall become effective July 1, 2016.
- B. This Agreement shall terminate on June 30, 2017, unless extended by mutual agreement of both parties hereto. Upon termination all obligations incurred under this Agreement shall terminate, except for any payment obligations under section 4.
- C. This Agreement, in whole or in part, may be amended or terminated by the consent of all Parties at any time, or by any one Party upon not less than (30) days written notice. Upon termination all obligations incurred under this Agreement shall terminate.

15. HEADINGS. The headings of the sections of this Agreement are inserted only for convenience or reference and are not intended or to be construed to modify, define, limit or expand the intent of the Parties.

16. SEVERABILITY. If any provision of this Agreement shall be found by a court of competent jurisdiction to be illegal, in conflict with any law of the State of New Mexico or otherwise unenforceable, the validity and enforceability of the remaining provisions shall not be affected and the rights and obligations of the parties shall be construed and enforced as if this Agreement did not contain the particular provision found to be illegal, invalid or otherwise unenforceable.

17. FURTHER ASSURANCES. Each party hereto agrees to do all acts and things and to make, execute and deliver such written instruments as shall from time to time be reasonably required to carry out the terms and provisions of this Agreement.

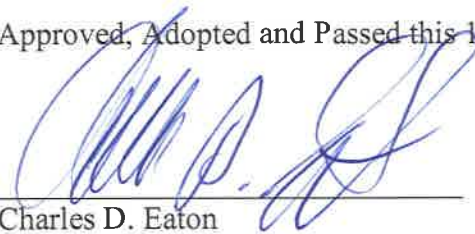
B: 88 P: 529



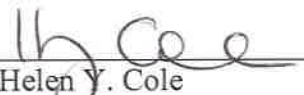
IN WITNESS WHEREOF, each Party has executed this Agreement effective upon the approval of both parties.

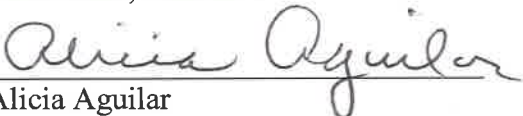
**VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS**


Approved, Adopted and Passed this 15th, day of June 2016.


Charles D. Eaton
Chair, District IV

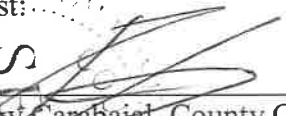

Jhonathan Aragon
Vice-Chair, District V


Helen Y. Cole
Commissioner, District I


Alicia Aguilar
Commissioner, District II


David A. Hyder
Commissioner, District III

Attest:


Peggy Carabajal, County Clerk



B: 88 P: 530

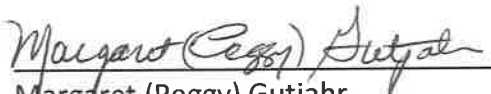


BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF RIO COMMUNITIES, NEW MEXICO, HEREBY PASSED, APPROVED AND ADOPTED THIS 14 Day Of June 2016.

City of Rio Communities Governing Body




Mark Gwinn,
Mayor



Margaret (Peggy) Gutjahr,
Councilor Mayor Pro-tem



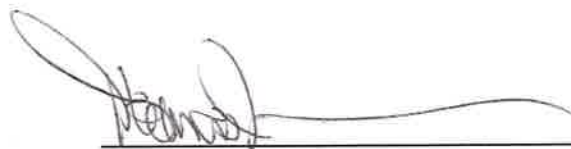
ATTEST:



William (Bill) Brown,
Councilor



Arturo R. Sais,
Councilor



Thomas Scroggins,
Councilor



Elizabeth (Lisa) Adair,
Municipal Clerk

B: 88 P: 531



B: 88 P: 532

Agreement Number: 16-73-35-2489-RA
WBS: AP.RA.RX35.73.0998



WORK AND FINANCIAL PLAN
between
VALENCIA COUNTY
and
UNITED STATES DEPARTMENT OF AGRICULTURE
ANIMAL AND PLANT HEALTH INSPECTION SERVICE
WILDLIFE SERVICES (APHIS-WS)
for
July 1, 2016 through June 30, 2017

Pursuant to Cooperative Service Agreement No. 14-73-35-2489-RA between the county of Valencia and APHIS-WS, this Work Plan defines the objectives, plan of action, resources and budget for the maintenance of an Integrated Wildlife Damage Management (IWDM) program to protect residents, property, livestock, crops, and natural resources from damage caused by predators and other nuisance wildlife to be conducted from July 1, 2016 through June 30, 2017.

APHIS-WS is a federal agency with a broad mission that includes carrying out wildlife damage management activities. In recent years, USDA-APHIS has maintained an effective IWDM program to resolve conflicts with wildlife throughout the County. APHIS-WS is available and qualified to conduct the wildlife damage management services necessary to accomplish the County's goals.

I. OBJECTIVES/GOALS

Wildlife Services' overall goal is to maintain a biologically-sound IWDM program to assist property owners, businesses, private citizens, and governmental agencies in resolving wildlife damage problems and conduct control activities in accordance with applicable Federal, State and local laws and regulations. Assistance may be in the form of providing technical assistance or direct control activities. Recommendations and control activities will emphasize long term solutions and incorporate the Integrated Wildlife Damage Management approach.

The scope of this program is limited only by the financial resources allocated by the cooperator and APHIS-WS. Although successful elimination of any specific threat is not guaranteed, all reasonable efforts will be made to resolve or mitigate human-wildlife conflicts within financial and regulatory constraints.

II. PLAN OF ACTION

To accomplish this goal, the following general field services will be provided: (1) technical assistance through demonstration and instruction of wildlife damage prevention and/or control techniques; (2) predator identification and removal when livestock, crop or natural resource damage



is verified; (3) nuisance wildlife removal when property damage is identified; (4) removal of wildlife displaying aggressive behavior or causing actual injury to county residents. To provide these basic services, APHIS-WS will:

1. Assign one Wildlife Specialist(s) for up to 330 hours per year distributed among direct control activities, technical assistance, APHIS-required administrative tasks and annual leave.
2. Procure and maintain a vehicle, tools, supplies, and other specialized equipment as deemed necessary by the State Director to accomplish the objectives identified in this plan.
3. Safely & professionally utilize approved wildlife damage management tools/equipment including firearms (including high-pressure air rifles), advanced optics, assorted snaring devices, trailing hounds, all-terrain vehicles, foot-hold traps for the protection of endangered species and public safety, cage-type & other specialized traps, deterrent methods/devices (including pyrotechnics), Environmental Protection Agency approved toxicants (including euthanasia drugs), night vision equipment and electronic calling devices.
 - a. Field Specialists will ensure that the most effective, efficient, and humane tools will be utilized and will conduct direct control operations in a safe manner.
 - b. Equipment will be maintained in good working order to help prevent accidents and/or hazardous situations.
4. Conduct all control activities with trained USDA-WS employees and volunteers.
 - a. Technical Assistance may be in the form of recommendations for implementing various non-lethal techniques. Official USDA pamphlets may be used to convey this information to the public.
 - b. Direct Control activities may include, but are not limited to the monitoring, trapping, dispersal, and shooting of known and potential predators or nuisance wildlife.
 - c. Complete the cliff swallow bird exclusion netting on the Valencia County District Court building.

The District Supervisor in the WS District Office will supervise this project. This project will be monitored by the State Director and administrative staff in Albuquerque. The Cooperator will be kept advised on the status of this project on a regular basis.

APHIS-WS will cooperate with the New Mexico Department of Game and Fish, the U.S. Fish and Wildlife Service, County and local city governments, and other entities to ensure compliance with applicable Federal, State, and local laws and regulations.

B: 88 P: 533



III. PROCUREMENT

Purchase of supplies, equipment and miscellaneous needs including salaries will be made by APHIS-WS. All expenditures will be processed through APHIS's Financial Management Modernization Initiative (FMMI) system and charged to the Cooperator as described in the Financial Plan.

IV. STIPULATIONS AND RESTRICTIONS

APHIS-WS activities under this cooperative effort will be limited to the State of New Mexico, County of Valencia. Techniques will be environmentally sound, safe, and selective. If applicable, both Federal and State permits will be secured to perform wildlife damage management activities, and those activities will be conducted within the policy guidelines of APHIS-WS. All program activities will be conducted in compliance with Local, State, and Federal regulations.

In the absence of a finalized county budget, a letter of intent must be provided pending final budget approval. The cooperative Wildlife Services Program can't continue unless a mutual agreement is negotiated by June 30, 2016.

V. COST ESTIMATE FOR SERVICES

The cooperator will be billed quarterly by APHIS FMMI for costs incurred but will not exceed \$25,000 annually. This figure includes: Pooled Job Costs, which cover costs associated with vehicle replacement, employee leave and retirement expenses. Indirect Costs, which cover costs associated with APHIS program support. APHIS-WS contributes to the balance of salary and benefits, and all other operating costs. However, APHIS-WS reserves the right to redistribute between funds in order to cover program costs. Your share of expenses are shown below:

B: 88 P: 534



Financial Breakout for your WFP		
Salary		\$ 10,422.92
Benefits		\$ 3,648.02
Vehicles		\$ -
Travel Expenses		\$ -
Supplies		\$ 2,590.88
Equipment		\$ 3,000.00
Services/Other Direct Charges		\$ -
Subtotal (Direct Charges)		\$ 19,661.82
Pooled Job Costs	11.00%	\$ 2,162.80
Indirect Costs	16.15%	\$ 3,175.38
Agreement Total		\$ 25,000.00

In accordance with the Debt Collection Improvement Act (DCIA) of 1996, bills issued by WS are due and payable within 30 days of receipt. The DCIA requires that all debts older than 120 days be forwarded to debt collection centers or commercial collection agencies for more aggressive action. Debtors have the option to verify, challenge and compromise claims, and have access to administrative appeals procedures which are both reasonable and protect the interests of the United States.

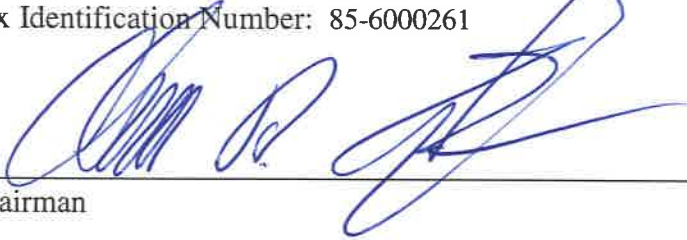
The financial point of contact for this Work Plan/Financial Plan is Patsy Baca, Budget Analyst (505) 346-2640. This plan has been approved by the USDA APHIS WS Western Regional Office for use in the State of New Mexico for cost-share agreements. Copies of this approval and the APHIS Overhead waiver are available upon request.

B: 88 P: 535



VALENCIA COUNTY BOARD OF COMMISSIONERS

Tax Identification Number: 85-6000261


Chairman

6-15-2016
Date

UNITED STATES DEPARTMENT OF AGRICULTURE
ANIMAL AND PLANT HEALTH INSPECTION SERVICE
WILDLIFE SERVICES

Albuquerque, NM

Tax Identification Number: 41-0696271


State Director, New Mexico

7-19-16
Date


Director, Western Region

7/28/16
Date

B: 88 P: 536



PRIMARY ELECTION 2016
OFFICIAL RESULTS BOOKLET

ON FILE WITH THE COUNTY CLERKS
OFFICE

B: 88 P: 537



BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF VALENCIA COUNTY

In the matter of Amending the Zone Map
from RR-2 to RR-1, Valencia County, New
Mexico, application by Robert Garcia.

FINDINGS OF FACT, CONCLUSIONS OF LAW AND DECISION

THIS MATTER came before the Board of County Commissioners of Valencia County ("the Board") on May 11, 2016, and was held pursuant to the Applicant Robert Garcia's Application to Amend the Zoning Map from a Rural Residential-2 (RR-2) zoning designation to a Rural Residential-1 (RR-1) zoning designation on the property commonly described as T4N, R2E, Section 29, Map 116; N.M.P.M; Lands of William D & Joann Covington; Tract: 18A1A; consisting of 2.63 AC: Zoned Rural Residential -2 (RR-2); Filed in Plat Cabinet K, Plat Number 1339 in the office of the Valencia County Clerk; also known as 1563 Highway 304, Belen, NM 87002. The Board, having considered the documents in the record before it, testimony of staff, applicants and members of the public, and argument by the parties and/or their legal representatives, **FINDS:**

Findings of Fact

1. Notice of the regularly scheduled meeting of the Board of Commissioners of Valencia County, New Mexico (the "Board") on May 11, 2016, at which was had the final hearing of the Application to Amend Zoning Maps, was published according to New Mexico Statutes and the Valencia County Interim Comprehensive Zoning Ordinance, Ordinance 2004-05, as amended ("Zoning Ordinance").
2. The property for which the zone change is requested has an RR-2 zoning designation, which requires a 2 acre minimum lot size.
3. The application is for an amendment to zoning maps from the RR-2 zoning designation to the RR-1 zoning designation for the property commonly described as T4N, R2E, Section 29, Map 116; N.M.P.M; Lands of William D & Joann Covington; Tract: 18A1A; consisting of 2.63 AC: Zoned Rural Residential -2 (RR-2); Filed in Plat Cabinet K, Plat Number 1339 in the office of the Valencia County Clerk; also known as 1563 Highway 304, Belen, NM 87002.
4. The Planning and Zoning Commission held a public hearing on March 22, 2016, and voted 4-0 to recommend approval of this request. The Planning and Zoning found:
 - a. The proposed amendment complies with the goals, policies and other applicable provisions of the comprehensive plan;
 - b. The proposed designation is appropriate for the existing or intended use of the property;
 - c. The new minimum lot size shall be appropriate to maintain the existing commercial agricultural enterprise in the area
5. The Board finds the findings of the Planning and Zoning Commission well taken, and adopts them in their entirety.
6. The Board of County Commissioners held a Public Hearing on this request on May 11, 2016. After hearing testimony from the applicant and taking public comments on the matter, the Board of County Commissioners voted 5-0 to approve this request on May 18, 2016.
7. The findings made by the Board are each independent reasons for the decision of the Board in approving the zone change.

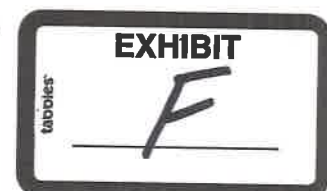
Conclusions of Law

The following conclusions of law are cumulative, but are severable and independent of each other.

A. The County is a zoning authority with the power to regulate and restrict use of land. NMSA 1978, § 3-21-1 (1995).

B. The Board of County Commissioners is the body that exercises the powers of a county as a body politic and corporate. NMSA 1978, § 4-38-1 (1876).

B: 88 P: 538



C. The Board takes notice that the Zoning Ordinance was adopted according to New Mexico statutory authority and duly recorded in the records of the Clerk of Valencia County.

D. The Board has discretion in making zoning decisions. *See Singleton v. City of Albuquerque*, 96 N.M. 468, 471, 632 P2d 345, 348 (1981).

E. Section 154.061(C)(1) of the Zoning Ordinance provides that the proposed zone change should be consistent with the goals, policies and any other applicable provisions of the Comprehensive Plan. The Board's decision herein is consistent with the Comprehensive Plan.

F. The Board takes notice that the Valencia County Comprehensive Land Use Plan of October 7, 2005 ("Comprehensive Plan") is the comprehensive plan applicable to this matter, and was properly adopted according to New Mexico statutory authority.

G. Land Use and Housing Development Goal A of the Comprehensive Plan encourages the County to "guide development in a manner that balances the patterns of urban development with the rural character and natural resources of the County."

H. Land Use and Housing Development Goal B of the Comprehensive Plan encourages the County to "protect and enhance distinctive identities of the unincorporated communities and sub regions within the County."

I. Section 154.061(C)(2) of the Zoning Ordinance provides that "The proposed change [be] appropriate considering...the surrounding land uses, density and pattern of development in the area..." The future land use intended by the Applicant is consistent with the Zoning Ordinance.

J. Section 154.105(A)(1) provides that the "[t]he purpose of the Rural Residential Districts is to provide for varying densities of rural residential development on selected lands identified in the comprehensive plan for preservation of low density rural living."

K. Approval of this amendment to the zoning map comports with the goals of the Comprehensive Plan and the requirements of the County's Zoning Ordinance.

Decision

IT IS, THEREFORE, ORDERED that the zone change from RR-2 to RR-1 requested by Robert Garcia in his Application to Amend the Zoning Map from an RR-2 zoning designation to an RR-1 zoning designation for the property described as T4N, R2E, Section 29, Map 116; N.M.P.M; Lands of William D & Joann Covington; Tract: 18A1A; Consisting of 2.63 AC: Zoned Rural Residential -2 (RR-2); Filed in Plat Cabinet K, Plat Number 1339 in the office of the Valencia County Clerk; also known as 1563 Highway 304, Belen, NM 87002 is hereby granted.



Reference to Document: (ZC2016063) Zone Change of Robert Garcia

Approved and passed 15 of June 2016, by the Board of County Commissioners of Valencia County.

BOARD OF COUNTY COMMISSIONERS OF VALENCIA COUNTY


P.O. Box 1119 / 444 Luna Ave
Los Lunas, NM 87031

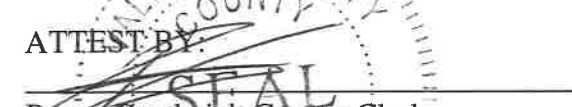

Charles Eaton, Chair

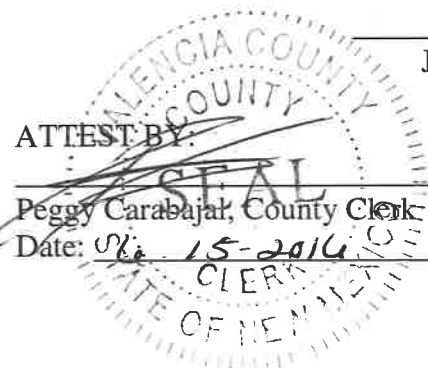

Alicia Aguilar, ~~Vice Chair~~ 


Helen Cole, Commissioner


David Hyder, Commissioner


Jhonathon Aragon, Commissioner

ATTEST BY:

Peggy Carabajal, County Clerk
Date: June 15, 2016



B: 88 P: 539



**VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
ACCOUNTS PAYABLE AUTHORIZATION**

The attached computer printout lists all the checks issued by the Manager's Office on May 27, 2016 covering vendor bills processed on the above date.
Check # 132102 to Check # 132195 inclusive, for the total of \$310,575.54.

All have been reviewed for:

1. Appropriate documentation and approvals.
2. Authorized budget appropriations.
3. Compliance with New Mexico Statutes, and
4. DFA Rules and Regulations.

In recognition of the above, the Fiscal Office requests this action be officially recorded in the minutes of the regular county commission meeting before which body this matter came.

Recommended:



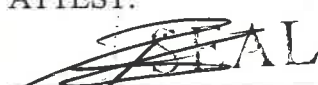
Finance Director-Christina Card

Done this 15th day of June, 2016.

VALENCIA COUNTY BOARD OF COMMISSIONERS


Charles D. Eaton, District IV
Jhonathan Aragon, District V
Helen Y. Cole, Commissioner, District I
Alicia Aguilar, Commissioner, District II
David A. Hyder, Commissioner, District III

ATTEST:


Peggy Carabajal, County Clerk

B: 88 P: 540



EXHIBIT

G



Valencia County, NM

Check Register

Packet: APPKT02410 - 6/6/16 MARK KMATZ NEW HIRE
UNIFORM

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK 11054	MARK KMATZ	06/06/2016	Regular	0.00	700.00	132102

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	700.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	700.00

Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	6/2016	700.00
			<hr/> 700.00

B: 88 P: 542



Valencia County, NM

Check Approval Register

Packet: APPKT02410 - 6/6/16 MARK KMATZ NEW HIRE UNIFORM
Vendor Set: 01 - Vendor Set 01

Check Date: 06/06/2016

Vendor Number	Vendor Name				
Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 462 - SHERIFF'S DEPT GRT					
11054	MARK KMATZ				
APBNK	Check	INV0039704	NEW HIRE UNIFORM	462-565-46040	700.00
Fund 462 Total:					700.00
Report Total:					700.00

B: 88 P: 543





Valencia County, NM

Check Approval Register

Fund Summary

Fund	Account	Amount
462 - SHERIFF'S DEPT GRT		
	462-565-46040	700.00
Fund 462 Total:		700.00
Report Total:		700.00

B: 88 P: 544





Valencia County, NM

Payable Register

Payable Detail by Vendor Name

Packet: APPKT02410 - 6/6/16 MARK KMATZ NEW HIRE
UNIFORM

Payable #	Payable Type	Post Date	Item Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code									
Vendor: 11054 - MARK KMATZ										Vendor Total: 700.00
INV0039704	Invoice	6/6/2016	6/6/2016	6/6/2016	6/6/2016	700.00	0.00	0.00	0.00	700.00
NEW HIRE UNIFORM	APBNK - APBNK									
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
NEW HIRE UNIFORM	N/A		0.00	0.00	700.00	0.00	0.00	0.00		700.00
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
462-565-46040	UNIFORMS				700.00	100.00%				

B: 88 P: 545



Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	1	700.00	0.00	0.00	0.00	700.00	0.00	700.00
Grand Total:		700.00	0.00	0.00	0.00	700.00	0.00	700.00

B: 88 P: 546



Account Summary

<u>Account</u>	<u>Name</u>	<u>Amount</u>
462-565-46040	UNIFORMS	700.00
Total:		700.00

B: 88 P: 547



Valencia County, NM

Check Register

Packet: APPKT02417 - 5/27/16 AP PACKET

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK						
6372	ACC CONSULTANTS INC	05/27/2016	Regular	0.00	1,886.50	132103
10837	ADOLPH N ROMERO	05/27/2016	Regular	0.00	1,962.00	132104
10630	ALBUQUERQUE AMBULATORY EYE S	05/27/2016	Regular	0.00	325.00	132105
11055	ALIGNMD OF NEW MEXICO PLLC	05/27/2016	Regular	0.00	338.43	132106
22	ALL MOTOR PARTS & SUPPLY INC.	05/27/2016	Regular	0.00	2,487.02	132107
7493	AMBERCARE CORPORATION	05/27/2016	Regular	0.00	182.00	132108
943	AMERI-PRIDE LINEN SERVICES	05/27/2016	Regular	0.00	905.23	132109
11053	ASSURED IMAGING WOMENS WELL	05/27/2016	Regular	0.00	140.00	132110
6140	AUTO-CHLOR SYS OF ALBUQUERQU	05/27/2016	Regular	0.00	43.28	132111
3784	BIXBY ELECTRIC, INC.	05/27/2016	Regular	0.00	3,306.24	132112
10841	BOB TURNERS FORD COUNTRY	05/27/2016	Regular	0.00	31,493.00	132113
10428	CALMAT CO	05/27/2016	Regular	0.00	944.54	132114
09305	CENTRAL NEW MEXICO HORIZONS,	05/27/2016	Regular	0.00	5,084.35	132115
10393	CHARLES RICHARDS	05/27/2016	Regular	0.00	820.35	132116
6333	CHARLES SANCHEZ	05/27/2016	Regular	0.00	828.50	132117
476	CHIEF SUPPLY INC.	05/27/2016	Regular	0.00	1,529.84	132118
7695	CHRISTINA CARD	05/27/2016	Regular	0.00	141.74	132119
5335	COMCAST CABLEVISION	05/27/2016	Regular	0.00	11.31	132120
09843	COMPREHENSIVE HOSPITALIST SERV	05/27/2016	Regular	0.00	100.95	132121
143	CRAIG TIRE COMPANY, INC.	05/27/2016	Regular	0.00	165.60	132122
11037	CREATIVE PRODUCT SOURCE INC	05/27/2016	Regular	0.00	512.38	132123
7514	CSK AUTOMOTIVE INC	05/27/2016	Regular	0.00	246.64	132124
438	DESERT GREENS EQUIPMENT INC.	05/27/2016	Regular	0.00	617.27	132125
6509	DIAMOND BRIGHT SUPPLY INC	05/27/2016	Regular	0.00	984.92	132126
3897	EMILIANO SANCHEZ	05/27/2016	Regular	0.00	537.81	132127
VEN01004	EXCEL STAFFING	05/27/2016	Regular	0.00	731.87	132128
10276	FIRST CHOICE COMMUNITY HEALTH	05/27/2016	Regular	0.00	384.00	132129
10417	FLYER PRESS LLC	05/27/2016	Regular	0.00	1,040.00	132130
10944	FRANK A. GURULE	05/27/2016	Regular	0.00	50.00	132131
12	GILBERT GARCIA & SON	05/27/2016	Regular	0.00	380.82	132132
5719	GRAINGER	05/27/2016	Regular	0.00	2,952.58	132133
284	HIGHWAY SUPPLY COMPANY LLC	05/27/2016	Regular	0.00	108.00	132134
28	HODGES OIL COMPANY, INC.	05/27/2016	Regular	0.00	12,001.76	132135
10967	JEFF DIERINGER	05/27/2016	Regular	0.00	45.00	132136
6288	JENNIFER J. YORK/GEORGE YORK	05/27/2016	Regular	0.00	537.81	132137
08654	JENNIFER SANCHEZ	05/27/2016	Regular	0.00	100.00	132138
1974	JMT INC	05/27/2016	Regular	0.00	606.36	132139
641	JOE ABEYTA	05/27/2016	Regular	0.00	5,441.04	132140
5836	JOHN DEERE CREDIT INC.	05/27/2016	Regular	0.00	4,437.47	132141
09821	JOHNNY MIRABAL **	05/27/2016	Regular	0.00	27.62	132142
6550	KENNETH TRUJILLO/RICHARD TABET	05/27/2016	Regular	0.00	13,903.09	132143
7865	LARRY GRIFFIN	05/27/2016	Regular	0.00	250.00	132144
09958	LEROY BACA	05/27/2016	Regular	0.00	50.00	132145
5005	LN CURTIS & SONS CORP	05/27/2016	Regular	0.00	1,487.52	132146
10431	LOVELACE HEALTH SYSTEM INC	05/27/2016	Regular	0.00	5,336.91	132147
10604	MICHAEL MCCARTNEY	05/27/2016	Regular	0.00	50.00	132148
10623	MOLZEN-CORBIN & ASSOCIATES, IN	05/27/2016	Regular	0.00	1,626.65	132149
7022	NAPA AUTO PARTS	05/27/2016	Regular	0.00	1,211.50	132150
09612	NEOPOST USA INC	05/27/2016	Regular	0.00	7,506.07	132151
4798	NEVE'S UNIFORMS INC	05/27/2016	Regular	0.00	89.90	132152
09008	NEW MEXICO HEART INSTITUTE PA	05/27/2016	Regular	0.00	11.25	132153
3531	NM STATE UNIVERSITY/THE EDGE	05/27/2016	Regular	0.00	2,500.00	132154
7274	OHD, INC	05/27/2016	Regular	0.00	249.00	132155
09520	ORTEGA AND SONS PROPANE SERVI	05/27/2016	Regular	0.00	30.00	132156



Check Register

Packet: APPKT02417-5/27/16 AP PACKET

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
09005	PACIFIC OFFICE AUTOMATION	05/27/2016	Regular	0.00	1,595.71	132157
10802	PARADIGM PHYSICAL THERAPY ANC	05/27/2016	Regular	0.00	135.00	132158
5605	PAVEMENT SEALANTS AND SUPPLY	05/27/2016	Regular	0.00	563.92	132159
6962	PET ER	05/27/2016	Regular	0.00	355.28	132160
09618	PETE'S PROFESSIONAL TRUCK AND /	05/27/2016	Regular	0.00	2,773.89	132161
09499	PETSENSE LLC	05/27/2016	Regular	0.00	667.29	132162
5394	PG ENTERPRISES LLC	05/27/2016	Regular	0.00	14,787.18	132163
5106	PHC SYSTEMS	05/27/2016	Regular	0.00	114.95	132164
1978	PHILIP N. SUBLETT	05/27/2016	Regular	0.00	1,120.00	132165
8129	PORTABLE MICROGRAPHICS	05/27/2016	Regular	0.00	270.49	132166
1268	PRESBYTERIAN HOSPITAL	05/27/2016	Regular	0.00	100.90	132167
6840	PRESIDIO NETWORK SOLUTIONS, IN	05/27/2016	Regular	0.00	4,952.64	132168
6750	PROFORCE MARKETING, INC	05/27/2016	Regular	0.00	19,561.05	132169
2993	REGENTS OF THE UNIVERSITY OF NM	05/27/2016	Regular	0.00	4,993.22	132170
10023	RICHARD ROMERO	05/27/2016	Regular	0.00	600.00	132171
7606	RJ AUTO LLC	05/27/2016	Regular	0.00	18,769.85	132172
09898	ROBERT Q LOUIE	05/27/2016	Regular	0.00	50.00	132173
5906	ROBERTA WHITING	05/27/2016	Regular	0.00	85.00	132174
4901	RODNEY PHILLIPS	05/27/2016	Regular	0.00	3,234.07	132175
5584	SAL MARTINEZ	05/27/2016	Regular	0.00	188.44	132176
11004	SCRIBNER SERVICES INC.	05/27/2016	Regular	0.00	2,934.30	132177
08357	SETH CHAVEZ	05/27/2016	Regular	0.00	2,350.00	132178
3291	SHAMROCK FOODS COMPANY INC	05/27/2016	Regular	0.00	8,838.97	132179
7600	SIMON F MONTANO	05/27/2016	Regular	0.00	2,014.59	132180
6621	SOCORRO ELECTRIC COOPERATIVE I	05/27/2016	Regular	0.00	141.90	132181
10999	SOUTHWEST CORRECTIONAL MEDIC	05/27/2016	Regular	0.00	76,201.64	132182
6760	STAPLES BUSINESS ADVANTAGE	05/27/2016	Regular	0.00	2,352.30	132183
10597	SUSAN D MORAN	05/27/2016	Regular	0.00	50.00	132184
6477	THE REINALT-THOMAS CORPORATIK	05/27/2016	Regular	0.00	416.00	132185
08402	TITAN MACHINERY INC	05/27/2016	Regular	0.00	1,301.70	132186
2467	UNIVERSITY OF NM HOSPITAL	05/27/2016	Regular	0.00	2,465.48	132187
872	UNM HEALTH SCIENCES CENTER	05/27/2016	Regular	0.00	17.00	132188
10786	UNM MEDICAL GROUP, INC.	05/27/2016	Regular	0.00	3,812.03	132189
11051	URBAN BURRIS	05/27/2016	Regular	0.00	35.64	132190
7650	US DISTRIBUTING, INC.	05/27/2016	Regular	0.00	300.00	132191
57	US POSTAL SERVICE - LOS LUNAS	05/27/2016	Regular	0.00	12,069.96	132192
4695	VERIZON SELECT SERVICES INC	05/27/2016	Regular	0.00	369.95	132193
84	XEROX CORPORATION	05/27/2016	Regular	0.00	468.56	132194
7200	ZIA DIAGNOSTIC IMAGING LLC	05/27/2016	Regular	0.00	75.52	132195

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	169	93	0.00	309,875.54
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	169	93	0.00	309,875.54

B: 88 P: 549

Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	5/2016	309,875.54
			<u>309,875.54</u>

B: 88 P: 550



Valencia County, NM

Payment Register

APPKT02417 - 5/27/16 AP PACKET

01 - Vendor Set 01

Bank: APBNK - APBNK

Vendor Number	Vendor Name	Total Vendor Amount
6372	ACC CONSULTANTS INC	1,886.50

Payment Type	Payment Number	Payment Date	Payment Amount
Check		05/27/2016	1,886.50
Payable Number	Description	Payable Date	Due Date
<u>VANM00309</u>	AD-ACC CONSULTANTS	05/24/2016	05/24/2016
		Discount Amount	Payable Amount
		0.00	1,886.50

Vendor Number	Vendor Name	Total Vendor Amount
10837	ADOLPH N ROMERO	1,962.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check		05/27/2016	1,962.00
Payable Number	Description	Payable Date	Due Date
<u>INV0039656</u>	Bldg and Grds/Animal Control Cat box welding	05/26/2016	05/26/2016
		Discount Amount	Payable Amount
		0.00	1,962.00

Vendor Number	Vendor Name	Total Vendor Amount
10630	ALBUQUERQUE AMBULATORY EYE SURGERY CENTER, I	325.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check		05/27/2016	325.00
Payable Number	Description	Payable Date	Due Date
<u>MAY2016 INDIGENT CLAIM</u>	MAY2016 INDIGENT CLAIM	05/25/2016	05/25/2016
		Discount Amount	Payable Amount
		0.00	325.00

Vendor Number	Vendor Name	Total Vendor Amount
11055	ALIGNMD OF NEW MEXICO PLLC	338.43

Payment Type	Payment Number	Payment Date	Payment Amount
Check		05/27/2016	338.43
Payable Number	Description	Payable Date	Due Date
<u>INV0039701</u>	MAY2016 INDIGENT CLAIM	05/27/2016	05/27/2016
<u>INV0039702</u>	APRIL2016 INDIGENT CLAIM	05/27/2016	05/27/2016
		Discount Amount	Payable Amount
		0.00	28.43
		0.00	310.00

Vendor Number	Vendor Name	Total Vendor Amount
22	ALL MOTOR PARTS & SUPPLY INC.	2,487.02

Payment Type	Payment Number	Payment Date	Payment Amount
Check		05/27/2016	2,487.02
Payable Number	Description	Payable Date	Due Date
<u>5200-91086</u>	Sheriff-Car Expense	05/25/2016	05/25/2016
<u>5200-91849</u>	Road Dept- Car Expense	05/24/2016	05/24/2016
<u>5200-92901</u>	Road Dept- Misc Parts heavy Equipment	05/25/2016	05/25/2016
<u>5200-92925</u>	Road Dept- Misc Parts heavy Equipment	05/25/2016	05/25/2016
<u>5200-93049</u>	Road Dept- Misc Parts heavy Equipment	05/25/2016	05/25/2016
<u>5200-93125</u>	CODE ENFORCEMENT-VEHICLE MAINT	05/25/2016	05/25/2016
<u>5200-93128</u>	Fleet Maint/Vehicle parts	05/25/2016	05/25/2016
<u>5200-93129</u>	Fleet Maint/ Supplies for shop	05/25/2016	05/25/2016
<u>5200-93214</u>	Road Dept- Misc Parts heavy Equipment	05/25/2016	05/25/2016
<u>5200-93215</u>	Road Dept- Misc Parts heavy Equipment	05/25/2016	05/25/2016
<u>5200-93251</u>	Road Dept- Misc Parts heavy Equipment	05/25/2016	05/25/2016
<u>5200-93336</u>	EM/ Front parts for OEM unit	05/26/2016	05/26/2016
<u>5200-93337</u>	FA/ Batteries, Starter , DEF for ES units	05/26/2016	05/26/2016
		Discount Amount	Payable Amount
		0.00	801.76
		0.00	45.56
		0.00	18.40
		0.00	147.79
		0.00	33.79
		0.00	387.92
		0.00	163.33
		0.00	127.86
		0.00	95.92
		0.00	25.74
		0.00	3.88
		0.00	164.86
		0.00	470.21

B: 88 P: 551



Payment Register
APPKT02417 - 5/27/16 AP PACKET

Vendor Number 7493	Vendor Name AMBERCARE CORPORATION					Total Vendor Amount 182.00
Payment Type Check	Payment Number			Payment Date 05/27/2016	Payment Amount 182.00	
Payable Number 167508	Description TAFD D2 Oxygen for EMS response	Payable Date 05/25/2016	Due Date 05/25/2016	Discount Amount 0.00	Payable Amount 182.00	
Vendor Number 943	Vendor Name AMERI-PRIDE LINEN SERVICES					Total Vendor Amount 905.23
Payment Type Check	Payment Number			Payment Date 05/27/2016	Payment Amount 905.23	
Payable Number 3600301588	Description OAP Open P.O. AMERI-PRIDE	Payable Date 05/26/2016	Due Date 05/26/2016	Discount Amount 0.00	Payable Amount 126.50	
Payable Number 3600301589	Description OAP Ameri Pride Toliet Tissue	Payable Date 05/26/2016	Due Date 05/26/2016	Discount Amount 0.00	Payable Amount 778.73	
Vendor Number 11053	Vendor Name ASSURED IMAGING WOMENS WELLNESS OF SOUTHER					Total Vendor Amount 140.00
Payment Type Check	Payment Number			Payment Date 05/27/2016	Payment Amount 140.00	
Payable Number INV0039660	Description APRIL 2016 INDIGENT CLAIM	Payable Date 05/26/2016	Due Date 05/26/2016	Discount Amount 0.00	Payable Amount 140.00	
Vendor Number 6140	Vendor Name AUTO-CHLOR SYS OF ALBUQUERQUE					Total Vendor Amount 43.28
Payment Type Check	Payment Number			Payment Date 05/27/2016	Payment Amount 43.28	
Payable Number 1133468	Description OAP Open P.O. Auto Chlor	Payable Date 05/26/2016	Due Date 05/26/2016	Discount Amount 0.00	Payable Amount 43.28	
Vendor Number 3784	Vendor Name BIXBY ELECTRIC, INC.					Total Vendor Amount 3,306.24
Payment Type Check	Payment Number			Payment Date 05/27/2016	Payment Amount 3,306.24	
Payable Number WL16048	Description Road Dept. Rio Communities Lighting	Payable Date 05/25/2016	Due Date 05/25/2016	Discount Amount 0.00	Payable Amount 3,306.24	
Vendor Number 10841	Vendor Name BOB TURNERS FORD COUNTRY					Total Vendor Amount 31,493.00
Payment Type Check	Payment Number			Payment Date 05/27/2016	Payment Amount 31,493.00	
Payable Number 2393	Description OAP Bob Turners Ford- 15 passenger van	Payable Date 05/26/2016	Due Date 05/26/2016	Discount Amount 0.00	Payable Amount 31,493.00	
Vendor Number 10428	Vendor Name CALMAT CO					Total Vendor Amount 944.54
Payment Type Check	Payment Number			Payment Date 05/27/2016	Payment Amount 944.54	
Payable Number 80170775	Description Road Dept- Hot Mix Repair Potholes	Payable Date 05/26/2016	Due Date 05/26/2016	Discount Amount 0.00	Payable Amount 336.52	
Payable Number 80170776	Description Road Dept- Hot Mix Repair Potholes	Payable Date 05/26/2016	Due Date 05/26/2016	Discount Amount 0.00	Payable Amount 213.71	
Payable Number 80171443	Description Road Dept- Hot Mix Repair Potholes	Payable Date 05/26/2016	Due Date 05/26/2016	Discount Amount 0.00	Payable Amount 181.80	
Payable Number 80172332	Description Road Dept- Hot Mix Repair Potholes	Payable Date 05/26/2016	Due Date 05/26/2016	Discount Amount 0.00	Payable Amount 212.51	
Vendor Number 09305	Vendor Name CENTRAL NEW MEXICO HORIZONS, LLC					Total Vendor Amount 5,084.35
Payment Type Check	Payment Number			Payment Date 05/27/2016	Payment Amount 5,084.35	
Payable Number 325320-G9G3C4	Description IT - New Horizon CompTIA A+ Training	Payable Date 05/24/2016	Due Date 05/24/2016	Discount Amount 0.00	Payable Amount 5,084.35	

B: 88 P: 552


Payment Register
APPKT02417 - 5/27/16 AP PACKET

Vendor Number	Vendor Name					Total Vendor Amount
<u>10393</u>	CHARLES RICHARDS					820.35
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 820.35
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>12/30/15 P16-00648</u>	Bldg & Grounds - Misc Supplies	05/26/2016	05/26/2016	0.00	120.96	
<u>5/18/16 P16-02010</u>	TAFD D2 Chainsaw parts	05/24/2016	05/24/2016	0.00	699.39	
						Total Vendor Amount
<u>6333</u>	CHARLES SANCHEZ					828.50
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 828.50
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>281</u>	Code Enforcement-Shirts for Rural Addressing	05/27/2016	05/27/2016	0.00	97.50	
<u>283</u>	CODE ENFORCEMENT-UNIFORMS	05/27/2016	05/27/2016	0.00	141.00	
<u>284</u>	MVFD uniforms	05/27/2016	05/27/2016	0.00	590.00	
						Total Vendor Amount
<u>476</u>	CHIEF SUPPLY INC.					1,529.84
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 1,529.84
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>130933</u>	mvfd BOOTS HOSES	05/25/2016	05/25/2016	0.00	1,529.84	
						Total Vendor Amount
<u>7695</u>	CHRISTINA CARD					141.74
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 141.74
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>INV0039703</u>	TRAVEL REIMBURSEMENT	05/27/2016	05/27/2016	0.00	141.74	
						Total Vendor Amount
<u>5335</u>	COMCAST CABLEVISION					11.31
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 11.31
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>MAY2016/84979500300030</u>	FA - cable	05/25/2016	05/25/2016	0.00	11.31	
						Total Vendor Amount
<u>09843</u>	COMPREHENSIVE HOSPITALIST SERVICES OF NEW MEX					100.95
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 100.95
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>MAY 2016 INDIGENT CLIAM</u>	MAY 2016 INDIGENT CLIAM	05/25/2016	05/25/2016	0.00	100.95	
						Total Vendor Amount
<u>143</u>	CRAIG TIRE COMPANY, INC.					165.60
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 165.60
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>1000</u>	Sheriff-Car Expense	05/24/2016	05/24/2016	0.00	59.95	
<u>1093</u>	Sheriff-Car Expense	05/26/2016	05/26/2016	0.00	105.65	
						Total Vendor Amount
<u>11037</u>	CREATIVE PRODUCT SOURCE INC					512.38
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 512.38
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>CPI057990</u>	Sheriff-Supplies	05/24/2016	05/24/2016	0.00	512.38	

B: 88 P: 553


Payment Register
APPKT02417 - 5/27/16 AP PACKET

Vendor Number	Vendor Name					Total Vendor Amount
<u>7514</u>	CSK AUTOMOTIVE INC					246.64
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 246.64
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>2030-405857</u>	Orielys open P.O. prevent maint.- LCDF	05/26/2016	05/26/2016	0.00	210.68	
<u>4762-151025</u>	Road Dept- Misc Parts Car Expense	05/25/2016	05/25/2016	0.00	35.96	
Vendor Number	Vendor Name					Total Vendor Amount
<u>438</u>	DESERT GREENS EQUIPMENT INC.					617.27
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 617.27
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>48473</u>	Road Dept. Mower Starter	05/26/2016	05/26/2016	0.00	617.27	
Vendor Number	Vendor Name					Total Vendor Amount
<u>6509</u>	DIAMOND BRIGHT SUPPLY INC					984.92
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 984.92
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>95368</u>	OAP Diamond Bright	05/26/2016	05/26/2016	0.00	984.92	
Vendor Number	Vendor Name					Total Vendor Amount
<u>3897</u>	EMILIANO SANCHEZ					537.81
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 537.81
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>5/16/16-5/27/16</u>	COMMUNITY SERVICE MONITORS 15/16	05/27/2016	05/27/2016	0.00	537.81	
Vendor Number	Vendor Name					Total Vendor Amount
<u>VEN01004</u>	EXCEL STAFFING					731.87
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 731.87
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>223488</u>	BOE-Temp Employees	05/26/2016	05/26/2016	0.00	320.19	
<u>223636</u>	BOE-Temp Employees	05/26/2016	05/26/2016	0.00	411.68	
Vendor Number	Vendor Name					Total Vendor Amount
<u>10276</u>	FIRST CHOICE COMMUNITY HEALTHCARE, INC					384.00
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 384.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>MAY2016 INDIGENT CLAIM</u>	MAY2016 INDIGENT CLAIM	05/25/2016	05/25/2016	0.00	384.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>10417</u>	FLYER PRESS LLC					1,040.00
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 1,040.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>2632</u>	Sheriff-Printing & Publishing	05/25/2016	05/25/2016	0.00	410.00	
<u>2632A</u>	Sheriff-Printing & Publishing	05/25/2016	05/25/2016	0.00	630.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>10944</u>	FRANK A. GURULE					50.00
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 50.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>05-16-A</u>	P&Z COMMISSION	05/27/2016	05/27/2016	0.00	50.00	

B: 88 P: 554


Payment Register
APPKT02417 - 5/27/16 AP PACKET

Vendor Number	Vendor Name					Total Vendor Amount
<u>12</u>	GILBERT GARCIA & SON					380.82
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	380.82			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>4167</u>	Bldg & Grounds - Misc Repairs & Keys	05/26/2016	05/26/2016	0.00	301.57	
<u>4291</u>	Road Dept - Key Copies & locks	05/25/2016	05/25/2016	0.00	15.00	
<u>4297</u>	Bldg & Grounds - Misc Repairs & Keys	05/26/2016	05/26/2016	0.00	38.00	
<u>4300</u>	Road Dept - Key Copies & locks	05/25/2016	05/25/2016	0.00	26.25	

Vendor Number	Vendor Name					Total Vendor Amount
<u>5719</u>	GRAINGER					2,952.58
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	2,952.58			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>9115064116</u>	9115064116	05/24/2016	05/24/2016	0.00	28.32	
<u>9122210025</u>	KAB- Gardening Equipment	05/26/2016	05/26/2016	0.00	47.34	
<u>9122210033</u>	MLFD - supplies	05/27/2016	05/27/2016	0.00	1,879.16	
<u>9122210058</u>	KAB- Gardening Equipment	05/26/2016	05/26/2016	0.00	133.24	
<u>9122210066</u>	MLFD - supplies	05/27/2016	05/27/2016	0.00	847.48	
<u>9122210074</u>	KAB- Gardening Equipment	05/26/2016	05/26/2016	0.00	17.04	

Vendor Number	Vendor Name					Total Vendor Amount
<u>284</u>	HIGHWAY SUPPLY COMPANY LLC					108.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	108.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>12691-IN</u>	ROAD-Misc.Signs&Hardware	05/26/2016	05/26/2016	0.00	108.00	

Vendor Number	Vendor Name					Total Vendor Amount
<u>28</u>	HODGES OIL COMPANY, INC.					12,001.76
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	12,001.76			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>92585/92586</u>	OAP Hodges 2nd quarter fuel	05/25/2016	05/25/2016	0.00	407.52	
<u>92585/92586A</u>	FIRE - HODGES OIL	05/25/2016	05/25/2016	0.00	760.31	
<u>92585/92586B</u>	Fleet: Fuel delivery for 2nd quarter	05/25/2016	05/25/2016	0.00	6,058.19	
<u>92585/92586C</u>	Sheriff-Gas & Oil	05/25/2016	05/25/2016	0.00	4,775.74	

Vendor Number	Vendor Name					Total Vendor Amount
<u>10967</u>	JEFF DIERINGER					45.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	45.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>SHERIFF/ALAN MONTANO</u>	Sheriff-Supplies	05/25/2016	05/25/2016	0.00	45.00	

Vendor Number	Vendor Name					Total Vendor Amount
<u>6288</u>	JENNIFER J. YORK/GEORGE YORK					537.81
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	537.81			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>5/16/16-5/27/16</u>	COMMUNITY SERVICE MONITOR 15/16	05/27/2016	05/27/2016	0.00	537.81	

Vendor Number	Vendor Name					Total Vendor Amount
<u>08654</u>	JENNIFER SANCHEZ					100.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	100.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>CLINTON SEKE 5/20/16</u>	Sheriff-Contractual Services	05/24/2016	05/24/2016	0.00	100.00	

B: 88 P: 555


Payment Register

APPKT02417 - 5/27/16 AP PACKET

Vendor Number	Vendor Name					Total Vendor Amount
<u>1974</u>	JMT INC					606.36
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	606.36			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>38-S100369464.001</u>	bldg and grounds filters	05/26/2016	05/26/2016	0.00	452.54	
<u>38-S100369464.002</u>	bldg and grounds filters	05/26/2016	05/26/2016	0.00	25.70	
<u>38-S100369464.003</u>	bldg and grounds filters	05/26/2016	05/26/2016	0.00	36.46	
<u>38-S100369464.004</u>	bldg and grounds filters	05/26/2016	05/26/2016	0.00	38.56	
<u>38-S100372762.001</u>	bldg and grounds	05/26/2016	05/26/2016	0.00	53.10	

Vendor Number	Vendor Name					Total Vendor Amount
<u>641</u>	JOE ABEYTA					5,441.04
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	5,441.04			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>1127812</u>	bldg and grounds tinting	05/26/2016	05/26/2016	0.00	5,441.04	

Vendor Number	Vendor Name					Total Vendor Amount
<u>5836</u>	JOHN DEERE CREDIT INC.					4,437.47
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	4,437.47			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>1696574</u>	Road Department-Lease on John Deere Graders	05/25/2016	05/25/2016	0.00	4,437.47	

Vendor Number	Vendor Name					Total Vendor Amount
<u>09821</u>	JOHNNY MIRABAL **					27.62
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	27.62			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>INV0039508</u>	TRAVEL REIMBURSEMENT	05/24/2016	05/24/2016	0.00	27.62	

Vendor Number	Vendor Name					Total Vendor Amount
<u>6550</u>	KENNETH TRUJILLO/RICHARD TABET					13,903.09
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	13,903.09			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>JUNE 1ST 2016 RENT</u>	manager-DA office rental	05/24/2016	05/24/2016	0.00	13,903.09	

Vendor Number	Vendor Name					Total Vendor Amount
<u>7865</u>	LARRY GRIFFIN					250.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	250.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>5/19/16 G91658</u>	Sheriff-Car Expense	05/24/2016	05/24/2016	0.00	250.00	

Vendor Number	Vendor Name					Total Vendor Amount
<u>09958</u>	LEROY BACA					50.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	50.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>05-16-B</u>	P&Z COMMISSION	05/27/2016	05/27/2016	0.00	50.00	

Vendor Number	Vendor Name					Total Vendor Amount
<u>5005</u>	LN CURTIS & SONS CORP					1,487.52
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	1,487.52			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>26089</u>	FA- SCBA Mask	05/25/2016	05/25/2016	0.00	1,487.52	

B: 88 P: 556



Payment Register
APPKT02417 - 5/27/16 AP PACKET

Vendor Number	Vendor Name					Total Vendor Amount
<u>10431</u>	LOVELACE HEALTH SYSTEM INC					5,336.91
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 5,336.91
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>INV0039538</u>	MAY2016 INDIGENT CLAIM	05/25/2016	05/25/2016	0.00	5,336.91	
Vendor Number	Vendor Name					Total Vendor Amount
<u>10604</u>	MICHAEL MCCARTNEY					50.00
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 50.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>05-16-C</u>	P&Z COMMISSION	05/27/2016	05/27/2016	0.00	50.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>10623</u>	MOLZEN-CORBIN & ASSOCIATES, INC					1,626.65
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 1,626.65
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>13196</u>	13196	05/27/2016	05/27/2016	0.00	1,481.95	
<u>13899</u>	Road Dept - Engineering Services	05/24/2016	05/24/2016	0.00	144.70	
Vendor Number	Vendor Name					Total Vendor Amount
<u>7022</u>	NAPA AUTO PARTS					1,211.50
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 1,211.50
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>118187</u>	Road Dept- Car Expense Misc Parts	05/25/2016	05/25/2016	0.00	71.92	
<u>118249</u>	Fleet Maint /Saftey supplies	05/25/2016	05/25/2016	0.00	499.58	
<u>118568</u>	Sheriff-Car Expense	05/26/2016	05/26/2016	0.00	106.39	
<u>118684</u>	Fleet- Tools and supplys for shop/repairs	05/25/2016	05/25/2016	0.00	217.45	
<u>118756</u>	Sheriff-Car Expense	05/26/2016	05/26/2016	0.00	153.32	
<u>118793</u>	Sheriff-Car Expense	05/26/2016	05/26/2016	0.00	5.05	
<u>118896</u>	Road Dept- Car Expense Misc Parts	05/25/2016	05/25/2016	0.00	11.53	
<u>118906</u>	Road Dept- Car Expense Misc Parts	05/25/2016	05/25/2016	0.00	95.93	
<u>119469</u>	Road Dept- Car Expense Misc Parts	05/25/2016	05/25/2016	0.00	18.35	
<u>119479</u>	Sheriff-Car Expense	05/26/2016	05/26/2016	0.00	31.98	
Vendor Number	Vendor Name					Total Vendor Amount
<u>09612</u>	NEOPOST USA INC					7,506.07
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 7,506.07
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>MAY 24, 2016 POSTAGE DEF</u>	POSTAGE REFILL FOR COUNTY	05/24/2016	05/24/2016	0.00	7,506.07	
Vendor Number	Vendor Name					Total Vendor Amount
<u>4798</u>	NEVE'S UNIFORMS INC					89.90
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 89.90
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>AB-114619</u>	Uniforms Class B Meadow Lake FD	05/25/2016	05/25/2016	0.00	89.90	
Vendor Number	Vendor Name					Total Vendor Amount
<u>09008</u>	NEW MEXICO HEART INSTITUTE PA					11.25
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 11.25
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>MAY 2016 INDIGENT CLIAM</u>	MAY 2016 INDIGENT CLIAM	05/25/2016	05/25/2016	0.00	11.25	

B: 88 P: 557


Payment Register
APPKT02417 - 5/27/16 AP PACKET

Vendor Number <u>3531</u>	Vendor Name NM STATE UNIVERSITY/THE EDGE					Total Vendor Amount 2,500.00
Payment Type Check	Payment Number <u>3706</u>	Description IT - NM EDGE Classes Qty 50 Class Units	Payable Date 05/26/2016	Due Date 05/26/2016	Payment Date 05/27/2016	Payment Amount 2,500.00
					Discount Amount 0.00	Payable Amount 2,500.00
Vendor Number <u>7274</u>	Vendor Name OHD, INC					Total Vendor Amount 249.00
Payment Type Check	Payment Number <u>45740</u>	Description FA - adapter for sperian mask - quote attached	Payable Date 05/25/2016	Due Date 05/25/2016	Payment Date 05/27/2016	Payment Amount 249.00
					Discount Amount 0.00	Payable Amount 249.00
Vendor Number <u>09520</u>	Vendor Name ORTEGA AND SONS PROPANE SERVICE LLC					Total Vendor Amount 30.00
Payment Type Check	Payment Number <u>706</u>	Description Bldg & Grds- Refill Propane Tanks	Payable Date 05/25/2016	Due Date 05/25/2016	Payment Date 05/27/2016	Payment Amount 30.00
	<u>709</u>	Bldg & Grds- Refill Propane Tanks	05/25/2016	05/25/2016	0.00	20.00
					0.00	10.00
Vendor Number <u>09005</u>	Vendor Name PACIFIC OFFICE AUTOMATION					Total Vendor Amount 1,595.71
Payment Type Check	Payment Number <u>163253</u>	Description PACIFIC AUTOMATIONS	Payable Date 05/24/2016	Due Date 05/24/2016	Payment Date 05/27/2016	Payment Amount 1,595.71
					Discount Amount 0.00	Payable Amount 1,595.71
Vendor Number <u>10802</u>	Vendor Name PARADIGM PHYSICAL THERAPY AND WELLNESS INC					Total Vendor Amount 135.00
Payment Type Check	Payment Number <u>MAY2016 INDIGENT CLAIM</u>	Description MAY2016 INDIGENT CLAIM	Payable Date 05/25/2016	Due Date 05/25/2016	Payment Date 05/27/2016	Payment Amount 135.00
					Discount Amount 0.00	Payable Amount 135.00
Vendor Number <u>5605</u>	Vendor Name PAVEMENT SEALANTS AND SUPPLY					Total Vendor Amount 563.92
Payment Type Check	Payment Number <u>14114</u>	Description Road Dept- Cold Mix Purchases- Open PO	Payable Date 05/26/2016	Due Date 05/26/2016	Payment Date 05/27/2016	Payment Amount 563.92
					Discount Amount 0.00	Payable Amount 563.92
Vendor Number <u>6962</u>	Vendor Name PET ER					Total Vendor Amount 355.28
Payment Type Check	Payment Number <u>5/17/16-5/25/16</u>	Description AC Professional Services	Payable Date 05/27/2016	Due Date 05/27/2016	Payment Date 05/27/2016	Payment Amount 355.28
					Discount Amount 0.00	Payable Amount 355.28
Vendor Number <u>09618</u>	Vendor Name PETE'S PROFESSIONAL TRUCK AND AUTO REPAIR, LLC					Total Vendor Amount 2,773.89
Payment Type Check	Payment Number <u>6208</u>	Description TAFD D2 Pumper 2-1 brake repair	Payable Date 05/25/2016	Due Date 05/25/2016	Payment Date 05/27/2016	Payment Amount 2,773.89
					Discount Amount 0.00	Payable Amount 2,773.89

B: 88 P: 558


Payment Register
APPKT02417 - 5/27/16 AP PACKET

Vendor Number	Vendor Name					Total Vendor Amount	
09499	PETSENSE LLC					667.29	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						05/27/2016	667.29
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
2620 3/12/16	Cat / dog food	05/25/2016	05/25/2016	0.00	104.90		
448 5/21/16	Cat / dog food	05/25/2016	05/25/2016	0.00	159.80		
5582 4/8/16	Cat / dog food	05/25/2016	05/25/2016	0.00	104.90		
6156 4/13/16	Cat / dog food	05/25/2016	05/25/2016	0.00	137.89		
812 5/24/16	Cat / dog food	05/25/2016	05/25/2016	0.00	159.80		
Vendor Number	Vendor Name					Total Vendor Amount	
5394	PG ENTERPRISES LLC					14,787.18	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						05/27/2016	14,787.18
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
18233	Road Dept.	05/26/2016	05/26/2016	0.00	14,787.18		
Vendor Number	Vendor Name					Total Vendor Amount	
5106	PHC SYSTEMS					114.95	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						05/27/2016	114.95
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
17828	Bldg & Grounds - Misc Plumbing Repairs	05/25/2016	05/25/2016	0.00	114.95		
Vendor Number	Vendor Name					Total Vendor Amount	
1978	PHILIP N. SUBLETT					1,120.00	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						05/27/2016	1,120.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
5/17/16 P16-01983	VECFD/new logo	05/25/2016	05/25/2016	0.00	800.00		
5/19/16 P16-01982	Buildings Dept. Decals for Vehicles	05/26/2016	05/26/2016	0.00	320.00		
Vendor Number	Vendor Name					Total Vendor Amount	
8129	PORTABLE MICROGRAPHICS					270.49	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						05/27/2016	270.49
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
2394	Clerk-Microfilm	05/27/2016	05/27/2016	0.00	270.49		
Vendor Number	Vendor Name					Total Vendor Amount	
1268	PRESBYTERIAN HOSPITAL					100.90	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						05/27/2016	100.90
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
MAY 2016 INDIGENT CLIAM	MAY 2016 INDIGENT CLIAM	05/25/2016	05/25/2016	0.00	100.90		
Vendor Number	Vendor Name					Total Vendor Amount	
6840	PRESIDIO NETWORK SOLUTIONS, INC					4,952.64	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						05/27/2016	4,952.64
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
6013216001607	IT - Cisco Switches	05/24/2016	05/24/2016	0.00	4,952.64		
Vendor Number	Vendor Name					Total Vendor Amount	
6750	PROFORCE MARKETING, INC					19,561.05	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						05/27/2016	19,561.05
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
INV0039506	Sheriff-LEPF Equipment	05/24/2016	05/24/2016	0.00	19,561.05		

B: 88 P: 559


Payment Register

APPKT02417 - 5/27/16 AP PACKET

Vendor Number	Vendor Name					Total Vendor Amount
<u>2993</u>	REGENTS OF THE UNIVERSITY OF NM					4,993.22
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 4,993.22
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>INV0039539</u>	MAY2016 INDIGENT CLAIM	05/25/2016	05/25/2016	0.00	4,993.22	
Vendor Number	Vendor Name					Total Vendor Amount
<u>10023</u>	RICHARD ROMERO					600.00
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 600.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>MAY2016 INDIGENT CLAIM</u>	MAY2016 INDIGENT CLAIM	05/25/2016	05/25/2016	0.00	600.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>7606</u>	RJ AUTO LLC					18,769.85
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 18,769.85
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>14004</u>	MVFD-command unit	05/27/2016	05/27/2016	0.00	18,769.85	
Vendor Number	Vendor Name					Total Vendor Amount
<u>09898</u>	ROBERT Q LOUIE					50.00
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 50.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>05-16-D</u>	P&Z COMMISSION	05/27/2016	05/27/2016	0.00	50.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>5906</u>	ROBERTA WHITING					85.00
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 85.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>78 5/24/16</u>	MVFD - pest control	05/24/2016	05/24/2016	0.00	85.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>4901</u>	RODNEY PHILLIPS					3,234.07
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 3,234.07
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>3244</u>	Sheriff-Car Expense	05/26/2016	05/26/2016	0.00	254.07	
<u>3245</u>	Sheriff-Car Expense	05/26/2016	05/26/2016	0.00	2,980.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>5584</u>	SAL MARTINEZ					188.44
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 188.44
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>3685</u>	Sheriff-Car Expense	05/25/2016	05/25/2016	0.00	188.44	
Vendor Number	Vendor Name					Total Vendor Amount
<u>11004</u>	SCRIBNER SERVICES INC.					2,934.30
Payment Type	Payment Number					Payment Date Payment Amount
Check						05/27/2016 2,934.30
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>16618</u>	Sheriff-Car Expense	05/24/2016	05/24/2016	0.00	2,131.68	
<u>16651</u>	Sheriff-Car Expense	05/26/2016	05/26/2016	0.00	802.62	

B: 88 P: 560



Payment Register**APPKT02417 - 5/27/16 AP PACKET**

Vendor Number	Vendor Name					Total Vendor Amount
08357	SETH CHAVEZ					2,350.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				05/27/2016	2,350.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV0039676	JUAD3301/RLGN1301/UNIV1101	05/26/2016	05/26/2016	0.00	2,350.00	

Vendor Number	Vendor Name					Total Vendor Amount
3291	SHAMROCK FOODS COMPANY INC					8,838.97
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				05/27/2016	8,838.97	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
10301599	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	1,114.85	
10301600	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	109.86	
10301601	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	1,218.74	
10301602	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	741.41	
10301603	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	336.58	
10303316	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	1,285.47	
10303317	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	571.05	
10307000	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	1,506.69	
10307001	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	69.76	
10307002	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	216.24	
10307003	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	1,649.62	
10307004	OAP Open P.O. Shamrock Raw Food and Non Food items	05/26/2016	05/26/2016	0.00	18.70	

Vendor Number	Vendor Name					Total Vendor Amount
7600	SIMON F MONTANO					2,014.59
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				05/27/2016	2,014.59	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2016-046	blgd and grounds	05/25/2016	05/25/2016	0.00	2,014.59	

Vendor Number	Vendor Name					Total Vendor Amount
6621	SOCORRO ELECTRIC COOPERATIVE INC					141.90
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				05/27/2016	141.90	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
MAY16/1014291001	MAY16/1014291001	05/25/2016	05/25/2016	0.00	141.90	

Vendor Number	Vendor Name					Total Vendor Amount
10999	SOUTHWEST CORRECTIONAL MEDICAL GROUP, INC.					76,201.64
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				05/27/2016	76,201.64	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
81	81	05/25/2016	05/25/2016	0.00	76,201.64	

Vendor Number	Vendor Name					Total Vendor Amount
6760	STAPLES BUSINESS ADVANTAGE					2,352.30
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				05/27/2016	2,352.30	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2303531	FINANCE-OFFICE SUPPLIES	05/24/2016	05/24/2016	0.00	300.10	
3301771137	TR/OFFICE CHAIRS	05/26/2016	05/26/2016	0.00	348.85	
3301936939	TR/OFFICE CHAIRS	05/26/2016	05/26/2016	0.00	56.70	
3302228050	blgd and grounds	05/26/2016	05/26/2016	0.00	218.29	
3302303528	Office supplies	05/24/2016	05/24/2016	0.00	98.76	
3302303529	Sold Waste- Office Supplies	05/25/2016	05/25/2016	0.00	109.53	
3302303530	Assessor Supplies May 2016	05/24/2016	05/24/2016	0.00	704.84	
3302303535	TAFD D2 office supplies	05/25/2016	05/25/2016	0.00	456.15	
3302444566	BOE- Supplies	05/26/2016	05/26/2016	0.00	59.08	

B: 88 P: 561

Payment Register
APPKT02417 - 5/27/16 AP PACKET

Vendor Number	Vendor Name					Total Vendor Amount
<u>10597</u>	SUSAN D MORAN					50.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	50.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>05-16-E</u>	P&Z COMMISSION	05/27/2016	05/27/2016	0.00	50.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>6477</u>	THE REINALT-THOMAS CORPORATION					416.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	416.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>8564126</u>	Wildland - tires for unit	05/24/2016	05/24/2016	0.00	416.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>08402</u>	TITAN MACHINERY INC					1,301.70
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	1,301.70			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>7696543</u>	Road Dept. Tilt angle gauge	05/25/2016	05/25/2016	0.00	1,301.70	
Vendor Number	Vendor Name					Total Vendor Amount
<u>2467</u>	UNIVERSITY OF NM HOSPITAL					2,465.48
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	2,465.48			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>MAY2016 INDIGENT CLAIM</u>	MAY2016 INDIGENT CLAIM	05/25/2016	05/25/2016	0.00	2,465.48	
Vendor Number	Vendor Name					Total Vendor Amount
<u>872</u>	UNM HEALTH SCIENCES CENTER					17.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	17.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>MAY2016 INDIGENT CLAIM</u>	MAY2016 INDIGENT CLAIM	05/25/2016	05/25/2016	0.00	17.00	
Vendor Number	Vendor Name					Total Vendor Amount
<u>10786</u>	UNM MEDICAL GROUP, INC.					3,812.03
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	3,812.03			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>123401473</u>	Fire Admin-Medical Direction	05/25/2016	05/25/2016	0.00	3,812.03	
Vendor Number	Vendor Name					Total Vendor Amount
<u>11051</u>	URBAN BURRIS					35.64
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	35.64			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>INV0039521</u>	TRAVEL REIMBURSEMENT	05/25/2016	05/25/2016	0.00	35.64	
Vendor Number	Vendor Name					Total Vendor Amount
<u>7650</u>	US DISTRIBUTING, INC.					300.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		05/27/2016	300.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>184251</u>	Fleet Maint /GM tranning at CNM	05/25/2016	05/25/2016	0.00	300.00	

B: 88 P: 562


Payment Register**APPKT02417 - 5/27/16 AP PACKET**

Vendor Number **Vendor Name**
57 US POSTAL SERVICE - LOS LUNAS

Payment Type **Payment Number**
Check

Payable Number **Description**
 MAY2016 POSTAGE/DELIQU OPEN PURCHASE ORDER

Total Vendor Amount
12,069.96

Payment Date **Payment Amount**
05/27/2016 12,069.96

Discount Amount **Payable Amount**
0.00 12,069.96

Vendor Number **Vendor Name**
4695 VERIZON SELECT SERVICES INC

Payment Type **Payment Number**
Check

Payable Number **Description**
 9765155632 9765155632

Total Vendor Amount
369.95

Payment Date **Payment Amount**
05/27/2016 369.95

Discount Amount **Payable Amount**
0.00 369.95

Vendor Number **Vendor Name**
84 XEROX CORPORATION

Payment Type **Payment Number**
Check

Payable Number **Description**
 84449929 xerox corporation

Total Vendor Amount
468.56

Payment Date **Payment Amount**
05/27/2016 468.56

Discount Amount **Payable Amount**
0.00 468.56

Vendor Number **Vendor Name**
7200 ZIA DIAGNOSTIC IMAGING LLC

Payment Type **Payment Number**
Check

Payable Number **Description**
 MAY2016 INDIGENT CLAIM MAY2016 INDIGENT CLAIM

Total Vendor Amount
75.52

Payment Date **Payment Amount**
05/27/2016 75.52

Discount Amount **Payable Amount**
0.00 75.52

B: 88 P: 563

Payment Summary

Type	Payable Count	Payment Count	Discount	Payment
Check	169	93	0.00	309,875.54
Packet Totals:	169	93	0.00	309,875.54

B: 88 P: 564



Cash Fund Summary

Fund	Name	Amount
998	POOLED CASH	-309,875.54
Packet Totals:		<u>-309,875.54</u>

B: 88 P: 565



Valencia County, NM

Check Approval Register

Packet: APPKT02417 - 5/27/16 AP PACKET

Check Date: 05/27/2016

Vendor Set: 01 - Vendor Set 01

Vendor Number	Vendor Name	Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 316 - State	Funded Grants FY 16						
<u>10841</u>	BOB TURNERS FORD COUNTRY						
APBNK	Check			<u>2393</u>	OAP Bob Turners Ford- 15 passenger van	316-980-48025	31,493.00
Fund 316 Total:							31,493.00
Fund: 340 - FIRE PROTECTION-EMERGENCY SRV FIRE/RESCUE							
<u>5335</u>	COMCAST CABLEVISION						
APBNK	Check			<u>MAY2016/849795005</u>	FA - cable	340-517-45220	11.31
<u>28</u>	HODGES OIL COMPANY, INC.						
APBNK	Check			<u>92585/92586A</u>	FIRE - HODGES OIL	340-517-46600	420.39
<u>09612</u>	NEOPOST USA INC						
APBNK	Check			<u>MAY 24, 2016 POSTA</u>	POSTAGE REFILL FOR COUNTY	340-517-45220	100.41
Fund 340 Total:							532.11
Fund: 344 - FIRE PROTECTION-LOS CHAVEZ							
<u>7514</u>	CSK AUTOMOTIVE INC						
APBNK	Check			<u>2030-405857</u>	Orielys open P.O. prevent maint.- LCFD	344-526-45540	210.68
<u>28</u>	HODGES OIL COMPANY, INC.						
APBNK	Check			<u>92585/92586A</u>	FIRE - HODGES OIL	344-526-46600	115.61
Fund 344 Total:							326.29
Fund: 353 - FIRE PROTECTION-TOME/ADELINO							
<u>10393</u>	CHARLES RICHARDS						
APBNK	Check			<u>5/18/16 P16-02010</u>	TAFD D2 Chainsaw parts	353-529-46030	699.39
<u>09618</u>	PETE'S PROFESSIONAL TRUCK AND AUTO REPAIR, LLC						
APBNK	Check			<u>6208</u>	TAFD D2 Pumper 2-1 brake repair	353-529-46030	1,392.12
<u>6760</u>	STAPLES BUSINESS ADVANTAGE						
APBNK	Check			<u>3302303535</u>	TAFD D2 office supplies	353-529-46011	456.15
Fund 353 Total:							2,547.66
Fund: 354 - E. M. S.-TOME/ADELINO							
<u>7493</u>	AMBERCARE CORPORATION						
APBNK	Check			<u>167508</u>	TAFD D2 Oxygen for EMS response	354-529-46010	182.00
Fund 354 Total:							182.00
Fund: 355 - CO FIRE PROTECT-TOME/ADELINO							
<u>09618</u>	PETE'S PROFESSIONAL TRUCK AND AUTO REPAIR, LLC						
APBNK	Check			<u>6208</u>	TAFD D2 Pumper 2-1 brake repair	355-529-45540	1,381.77
Fund 355 Total:							1,381.77
Fund: 356 - FIRE PROTECTION-MEADOWLAKE							
<u>5719</u>	GRAINGER						
APBNK	Check			<u>9122210066</u>	MLFD - supplies	356-530-46011	847.48
				<u>9122210033</u>	MLFD - supplies	356-530-46011	1,653.16
<u>28</u>	HODGES OIL COMPANY, INC.						
APBNK	Check			<u>92585/92586A</u>	FIRE - HODGES OIL	356-530-46600	69.26
<u>4798</u>	NEVE'S UNIFORMS INC						
APBNK	Check			<u>AB-114619</u>	Uniforms Class B Meadow Lake FD	356-530-46030	89.90
Fund 356 Total:							2,659.80
Fund: 358 - CO FIRE PROTECT-MEADOWLAKE							
<u>5719</u>	GRAINGER						
APBNK	Check			<u>9122210033</u>	MLFD - supplies	358-530-46011	226.00
Fund 358 Total:							226.00
Fund: 362 - FIRE PROTECTION-VALENCIA/EL CERRO							
<u>28</u>	HODGES OIL COMPANY, INC.						
APBNK	Check			<u>92585/92586A</u>	FIRE - HODGES OIL	362-532-46600	121.23
Fund 362 Total:							121.23

B: 88 P: 566



Vendor Number	Vendor Name	Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 364 - CO FIRE PROTECT-VALENCIA/EL CERRO							
<u>1978</u>	PHILIP N. SUBLETT						
APBNK	Check			<u>5/17/16 P16-01983</u>	VECFD/new logo	364-532-45540	800.00
Fund 364 Total:							800.00
Fund: 365 - FIRE PROTECTION-MANZANO VISTA							
<u>6333</u>	CHARLES SANCHEZ						
APBNK	Check			<u>284</u>	MVFD uniforms	365-557-46040	590.00
<u>476</u>	CHIEF SUPPLY INC.						
APBNK	Check			<u>130933</u>	mvfd BOOTS HOSES	365-557-46030	1,529.84
<u>28</u>	HODGES OIL COMPANY, INC.						
APBNK	Check			<u>92585/92586A</u>	FIRE - HODGES OIL	365-557-46600	33.82
<u>5906</u>	ROBERTA WHITING						
APBNK	Check			<u>78 5/24/16</u>	MVFD - pest control	365-557-46010	85.00
Fund 365 Total:							2,238.66
Fund: 367 - CO FIRE PROTECT-MANZANO VISTA							
<u>7606</u>	RJ AUTO LLC						
APBNK	Check			<u>14004</u>	MVFD-command unit	367-557-48020	18,769.85
Fund 367 Total:							18,769.85
Fund: 401 - GENERAL							
<u>22</u>	ALL MOTOR PARTS & SUPPLY INC.						
APBNK	Check			<u>5200-93125</u>	CODE ENFORCEMENT-VEHICLE MAINT	401-516-45555	387.92
				<u>5200-93336</u>	EM/ Front parts for OEM unit	401-578-45555	164.86
<u>09305</u>	CENTRAL NEW MEXICO HORIZONS, LLC						
APBNK	Check			<u>325320-G9G3C4</u>	IT - New Horizon CompTIA A+ Training	401-415-45310	5,084.35
<u>6333</u>	CHARLES SANCHEZ						
APBNK	Check			<u>281</u>	Code Enforcement-Shirts for Rural Addressing	401-516-46040	97.50
				<u>283</u>	CODE ENFORCEMENT-UNIFORMS	401-516-46040	141.00
<u>7695</u>	CHRISTINA CARD						
APBNK	Check			<u>INV0039703</u>	TRAVEL REIMBURSEMENT	401-403-43010	141.74
<u>3897</u>	EMILIANO SANCHEZ						
APBNK	Check			<u>5/16/16-5/27/16</u>	COMMUNITY SERVICE MONITORS 15/16	401-401-45300	537.81
<u>VEN01004</u>	EXCEL STAFFING						
APBNK	Check			<u>223636</u>	BOE-Temp Employees	401-305-41040	411.68
				<u>223488</u>	BOE-Temp Employees	401-305-41040	320.19
<u>10944</u>	FRANK A. GURULE						
APBNK	Check			<u>05-16-A</u>	P&Z COMMISSION	401-109-45030	50.00
<u>28</u>	HODGES OIL COMPANY, INC.						
APBNK	Check			<u>92585/92586C</u>	Sheriff-Gas & Oil	401-508-46600	4,775.74
<u>6288</u>	JENNIFER J. YORK/GEORGE YORK						
APBNK	Check			<u>5/16/16-5/27/16</u>	COMMUNITY SERVICE MONITOR 15/16	401-401-45300	537.81
<u>09821</u>	JOHNNY MIRABAL **						
APBNK	Check			<u>INV0039508</u>	TRAVEL REIMBURSEMENT	401-516-45310	27.62
<u>6550</u>	KENNETH TRUJILLO/RICHARD TABET						
APBNK	Check			<u>JUNE 1ST 2016 RENT</u>	manager-DA office rental	401-401-45130	13,903.09
<u>09958</u>	LEROY BACA						
APBNK	Check			<u>05-16-B</u>	P&Z COMMISSION	401-109-45030	50.00
<u>10604</u>	MICHAEL MCCARTNEY						
APBNK	Check			<u>05-16-C</u>	P&Z COMMISSION	401-109-45030	50.00
<u>10623</u>	MOLZEN-CORBIN & ASSOCIATES, INC						
APBNK	Check			<u>13196</u>	13196	401-102-45030	1,481.95
<u>09612</u>	NEOPOST USA INC						
APBNK	Check			<u>MAY 24, 2016 POSTA</u>	POSTAGE REFILL FOR COUNTY	401-107-45200	546.06
						401-109-45200	881.58
						401-305-45200	2,471.32
						401-403-45200	789.81
						401-404-45200	20.47
						401-407-45200	2.44
						401-516-45200	1,296.45
<u>3531</u>	NM STATE UNIVERSITY/THE EDGE						
APBNK	Check			<u>3706</u>	IT - NM EDGE Classes Qty 50 Class Units	401-415-45310	2,500.00

B: 88 P: 567



Vendor Set: 01 - Vendor Set 01

Vendor Number	Vendor Name				
Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
6962	PET ER				
APBNK	Check	5/17/16-5/25/16	AC Professional Services	401-909-45030	355.28
09499	PETSENSE LLC				
APBNK	Check	6156 4/13/16	Cat / dog food	401-909-46906	137.89
		812 5/24/16	Cat / dog food	401-909-46906	159.80
		448 5/21/16	Cat / dog food	401-909-46906	159.80
		2620 3/12/16	Cat / dog food	401-909-46906	104.90
		5582 4/8/16	Cat / dog food	401-909-46906	104.90
6840	PRESIDIO NETWORK SOLUTIONS, INC				
APBNK	Check	6013216001607	IT - Cisco Switches	401-415-48025	4,952.64
09898	ROBERT Q LOUIE				
APBNK	Check	05-16-D	P&Z COMMISSION	401-109-45030	50.00
08357	SETH CHAVEZ				
APBNK	Check	INV0039676	JUAD3301/RLGN1301/UNIV1101	401-404-47210	2,350.00
6760	STAPLES BUSINESS ADVANTAGE				
APBNK	Check	3301936939	TR/OFFICE CHAIRS	401-107-46011	56.70
		3301771137	TR/OFFICE CHAIRS	401-107-46011	348.85
		2303531	FINANCE-OFFICE SUPPLIES	401-403-46011	300.10
		3302303528	Office supplies	401-909-46011	98.76
10597	SUSAN D MORAN				
APBNK	Check	05-16-E	P&Z COMMISSION	401-109-45030	50.00
11051	URBAN BURRIS				
APBNK	Check	INV0039521	TRAVEL REIMBURSEMENT	401-516-45310	35.64
57	US POSTAL SERVICE - LOS LUNAS				
APBNK	Check	MAY2016 POSTAGE/C	OPEN PURCHASE ORDER	401-107-45200	12,069.96
4695	VERIZON SELECT SERVICES INC				
APBNK	Check	9765155632	9765155632	401-305-48700	369.95
84	XEROX CORPORATION				
APBNK	Check	84449929	xerox corporation	401-107-45300	468.56
Fund 401 Total:					58,845.12
Fund: 402 - PUBLIC WORKS					
10837	ADOLPH N ROMERO				
APBNK	Check	INV0039656	Bldg and Grds/Animal COntrl Cat box welding	402-199-45510	1,962.00
22	ALL MOTOR PARTS & SUPPLY INC.				
APBNK	Check	5200-93049	Road Dept- Misc Parts heavy Equipment	402-620-45540	33.79
		5200-93214	Road Dept- Misc Parts heavy Equipment	402-620-45540	95.92
		5200-93215	Road Dept- Misc Parts heavy Equipment	402-620-45540	25.74
		5200-92901	Road Dept- Misc Parts heavy Equipment	402-620-45540	18.40
		5200-92925	Road Dept- Misc Parts heavy Equipment	402-620-45540	147.79
		5200-93251	Road Dept- Misc Parts heavy Equipment	402-620-45540	3.88
		5200-91849	Road Dept- Car Expense	402-620-45555	45.56
		5200-93128	Fleet Maint/Vehicle parts	402-791-45555	163.33
		5200-93129	Fleet Maint/ Supplies for shop	402-791-46010	127.86
3784	BIXBY ELECTRIC, INC.				
APBNK	Check	WL16048	Road Dept. Rio Communties Lighting	402-620-48080	3,306.24
10428	CALMAT CO				
APBNK	Check	80171443	Road Dept- Hot Mix Repair Potholes	402-620-48080	181.80
		80170776	Road Dept- Hot Mix Repair Potholes	402-620-48080	213.71
		80170775	Road Dept- Hot Mix Repair Potholes	402-620-48080	336.52
		80172332	Road Dept- Hot Mix Repair Potholes	402-620-48080	212.51
10393	CHARLES RICHARDS				
APBNK	Check	12/30/15 P16-00648	Bldg & Grounds - Misc Supplies	402-199-46010	120.96
7514	CSK AUTOMOTIVE INC				
APBNK	Check	4762-151025	Road Dept- Misc Parts Car Expense	402-620-45555	35.96
438	DESERT GREENS EQUIPMENT INC.				
APBNK	Check	48473	Road Dept. Mower Starter	402-620-45540	617.27
12	GILBERT GARCIA & SON				
APBNK	Check	4167	Bldg & Grounds - Misc Repairs & Keys	402-199-46010	301.57
		4297	Bldg & Grounds - Misc Repairs & Keys	402-199-46010	38.00
		4291	Road Dept - Key Copies & locks	402-620-46016	15.00
		4300	Road Dept - Key Copies & locks	402-620-46016	26.25

B: 88 P: 568



Vendor Number	Vendor Name	Invoice #	Invoice Description	Account Number	Distribution Amount
Bank Code	Payment Type				
<u>284</u>	HIGHWAY SUPPLY COMPANY LLC				
APBNK	Check	<u>12691-IN</u>	ROAD-Misc.Signs&Hardware	402-620-45580	108.00
<u>28</u>	HODGES OIL COMPANY, INC.				
APBNK	Check	<u>92585/92586B</u>	Fleet: Fuel delivery for 2nd quarter	402-791-46600	6,058.19
<u>1974</u>	JMT INC				
APBNK	Check	<u>38-S100372762.001</u>	bldg and grounds	402-199-45540	53.10
		<u>38-S100369464.002</u>	bldg and grounds filters	402-199-46010	25.70
		<u>38-S100369464.003</u>	bldg and grounds filters	402-199-46010	36.46
		<u>38-S100369464.001</u>	bldg and grounds filters	402-199-46010	452.54
		<u>38-S100369464.004</u>	bldg and grounds filters	402-199-46010	38.56
<u>641</u>	JOE ABEYTA				
APBNK	Check	<u>1127812</u>	bldg and grounds tinting	402-199-45510	5,441.04
<u>10623</u>	MOLZEN-CORBIN & ASSOCIATES, INC				
APBNK	Check	<u>13899</u>	Road Dept - Engineering Services	402-620-45032	144.70
<u>7022</u>	NAPA AUTO PARTS				
APBNK	Check	<u>118906</u>	Road Dept- Car Expense Misc Parts	402-620-45555	95.93
		<u>118187</u>	Road Dept- Car Expense Misc Parts	402-620-45555	71.92
		<u>119469</u>	Road Dept- Car Expense Misc Parts	402-620-45555	18.35
		<u>118896</u>	Road Dept- Car Expense Misc Parts	402-620-45555	11.53
		<u>118684</u>	Fleet- Tools and supplies for shop/repairs	402-791-46016	217.45
		<u>118249</u>	Fleet Maint /Saftey supplies	402-791-46030	499.58
<u>09612</u>	NEOPOST USA INC				
APBNK	Check	<u>MAY 24, 2016 POSTA</u>	POSTAGE REFILL FOR COUNTY	402-620-45200	56.59
<u>09520</u>	ORTEGA AND SONS PROPANE SERVICE LLC				
APBNK	Check	<u>709</u>	Bldg & Grds- Refill Propane Tanks	402-199-45220	10.00
		<u>706</u>	Bldg & Grds- Refill Propane Tanks	402-199-45220	20.00
<u>5605</u>	PAVEMENT SEALANTS AND SUPPLY				
APBNK	Check	<u>14114</u>	Road Dept- Cold Mix Purchases- Open PO	402-620-48080	563.92
<u>5394</u>	PG ENTERPRISES LLC				
APBNK	Check	<u>18233</u>	Road Dept.	402-620-48080	14,787.18
<u>5106</u>	PHC SYSTEMS				
APBNK	Check	<u>17828</u>	Bldg & Grounds - Misc Plumbing Repairs	402-199-45510	114.95
<u>1978</u>	PHILIP N. SUBLETT				
APBNK	Check	<u>5/19/16 P16-01982</u>	Buildings Dept. Decals for Vehicles	402-199-46010	320.00
<u>7600</u>	SIMON F MONTANO				
APBNK	Check	<u>2016-046</u>	bldg and grounds	402-199-45510	2,014.59
<u>6621</u>	SOCORRO ELECTRIC COOPERATIVE INC				
APBNK	Check	<u>MAY16/1014291001</u>	MAY16/1014291001	402-199-45220	141.90
<u>6760</u>	STAPLES BUSINESS ADVANTAGE				
APBNK	Check	<u>3302228050</u>	bldg and grounds	402-199-46016	218.29
<u>08402</u>	TITAN MACHINERY INC				
APBNK	Check	<u>7696543</u>	Road Dept. Tilt angle gauge	402-620-46016	1,301.70
<u>7650</u>	US DISTRIBUTING, INC.				
APBNK	Check	<u>184251</u>	Fleet Maint /GM traning at CNM	402-791-45310	300.00

Fund 402 Total: 41,152.23

Fund: 404 - RECREATION

<u>5719</u>	GRAINGER				
APBNK	Check	<u>9122210074</u>	KAB- Gardening Equipment	404-124-48087	17.04
		<u>9122210025</u>	KAB- Gardening Equipment	404-124-48087	47.34
		<u>9122210058</u>	KAB- Gardening Equipment	404-124-48087	133.24

Fund 404 Total: 197.62

Fund: 418 - WILDLAND FIRE REIMBURSEMENTS

<u>6477</u>	THE REINALT-THOMAS CORPORATION				
APBNK	Check	<u>8564126</u>	Wildland - tires for unit	418-573-46030	416.00

Fund 418 Total: 416.00

Fund: 420 - VALUATION MAINTENANCE FUND

<u>09612</u>	NEOPOST USA INC				
APBNK	Check	<u>MAY 24, 2016 POSTA</u>	POSTAGE REFILL FOR COUNTY	420-733-45200	269.88
<u>6760</u>	STAPLES BUSINESS ADVANTAGE				
APBNK	Check	<u>3302303530</u>	Assessor Supplies May 2016	420-733-46010	704.84

B: 88 P: 569



Packet: APPKT02417 - 5/27/16 AP PACKET
Vendor Set: 01 - Vendor Set 01

Fund 420 Total: 974.72
Check Date: 05/27/2016

Vendor Number	Vendor Name	Invoice #	Invoice Description	Account Number	Distribution Amount
Bank Code	Payment Type				
Fund: 422 - VALENICA CO ADULT DETENTION CNTR					
<u>6372</u>	ACC CONSULTANTS INC				
APBNK	Check	<u>VANM00309</u>	AD-ACC CONSULTANTS	422-585-45345	1,886.50
<u>09612</u>	NEOPOST USA INC				
APBNK	Check	<u>MAY 24, 2016 POSTA</u>	POSTAGE REFILL FOR COUNTY	422-585-45200	308.56
<u>09005</u>	PACIFIC OFFICE AUTOMATION				
APBNK	Check	<u>163253</u>	PACIFIC AUTOMATIONS	422-585-48050	1,595.71
<u>10999</u>	SOUTHWEST CORRECTIONAL MEDICAL GROUP, INC.				
APBNK	Check	<u>81</u>	81	422-585-45345	4,350.71
				422-585-45346	8,836.12
Fund 422 Total:					16,977.60
Fund: 423 - COUNTY FIRE PROTECTION					
<u>22</u>	ALL MOTOR PARTS & SUPPLY INC.				
APBNK	Check	<u>5200-93337</u>	FA/ Batteries, Starter , DEF for ES units	423-537-46030	470.21
<u>5005</u>	LN CURTIS & SONS CORP				
APBNK	Check	<u>26089</u>	FA- SCBA Mask	423-537-48025	1,487.52
<u>7274</u>	OHD, INC				
APBNK	Check	<u>45740</u>	FA - adapter for sperian mask - quote attached	423-537-48025	249.00
<u>10786</u>	UNM MEDICAL GROUP, INC.				
APBNK	Check	<u>123401473</u>	Fire Admin-Medical Direction	423-537-45030	3,812.03
Fund 423 Total:					6,018.76
Fund: 424 - LEPF					
<u>6750</u>	PROFORCE MARKETING, INC				
APBNK	Check	<u>INV0039506</u>	Sheriff-LEPF Equipment	424-534-48025	10,601.02
Fund 424 Total:					10,601.02
Fund: 435 - COUNTY INDIGENT					
<u>10630</u>	ALBUQUERQUE AMBULATORY EYE SURGERY CENTER, LLC				
APBNK	Check	<u>MAY2016 INDIGENT (MAY2016 INDIGENT CLAIM</u>		435-936-45921	325.00
<u>11055</u>	ALIGNMD OF NEW MEXICO PLLC				
APBNK	Check	<u>INV0039701</u>	MAY2016 INDIGENT CLAIM	435-936-45921	28.43
		<u>INV0039702</u>	APRIL2016 INDIGENT CLAIM	435-936-45921	310.00
<u>11053</u>	ASSURED IMAGING WOMENS WELLNESS OF SOUTHERN ARIZONA LLC				
APBNK	Check	<u>INV0039660</u>	APRIL 2016 INDIGENT CLAIM	435-936-45921	140.00
<u>09843</u>	COMPREHENSIVE HOSPITALIST SERVICES OF NEW MEXICO LLC				
APBNK	Check	<u>MAY 2016 INDIGENT</u>	MAY 2016 INDIGENT CLAIM	435-936-45921	100.95
<u>10276</u>	FIRST CHOICE COMMUNITY HEALTHCARE, INC				
APBNK	Check	<u>MAY2016 INDIGENT (MAY2016 INDIGENT CLAIM</u>		435-936-45921	384.00
<u>10431</u>	LOVELACE HEALTH SYSTEM INC				
APBNK	Check	<u>INV0039538</u>	MAY2016 INDIGENT CLAIM	435-936-45921	5,336.91
<u>09008</u>	NEW MEXICO HEART INSTITUTE PA				
APBNK	Check	<u>MAY 2016 INDIGENT</u>	MAY 2016 INDIGENT CLAIM	435-936-45921	11.25
<u>10802</u>	PARADIGM PHYSICAL THERAPY AND WELLNESS INC				
APBNK	Check	<u>MAY2016 INDIGENT (MAY2016 INDIGENT CLAIM</u>		435-936-45921	135.00
<u>1268</u>	PRESBYTERIAN HOSPITAL				
APBNK	Check	<u>MAY 2016 INDIGENT</u>	MAY 2016 INDIGENT CLAIM	435-936-45921	100.90
<u>2993</u>	REGENTS OF THE UNIVERSITY OF NM				
APBNK	Check	<u>INV0039539</u>	MAY2016 INDIGENT CLAIM	435-936-45921	4,993.22
<u>10023</u>	RICHARD ROMERO				
APBNK	Check	<u>MAY2016 INDIGENT (MAY2016 INDIGENT CLAIM</u>		435-936-45922	600.00
<u>10999</u>	SOUTHWEST CORRECTIONAL MEDICAL GROUP, INC.				
APBNK	Check	<u>81</u>	81	435-936-45921	63,014.81
<u>2467</u>	UNIVERSITY OF NM HOSPITAL				
APBNK	Check	<u>MAY2016 INDIGENT (MAY2016 INDIGENT CLAIM</u>		435-936-45921	2,465.48
<u>872</u>	UNM HEALTH SCIENCES CENTER				
APBNK	Check	<u>MAY2016 INDIGENT (MAY2016 INDIGENT CLAIM</u>		435-936-45921	17.00
<u>7200</u>	ZIA DIAGNOSTIC IMAGING LLC				
APBNK	Check	<u>MAY2016 INDIGENT (MAY2016 INDIGENT CLAIM</u>		435-936-45921	75.52
Fund 435 Total:					78,038.47

B: 88 P: 570



Vendor Number	Vendor Name	Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 446 - ENVIRONMENTAL/SOLID WASTE							
5719	GRAINGER						
APBNK	Check			9115064116	9115064116	446-839-46030	28.32
09612	NEOPOST USA INC						
APBNK	Check			MAY 24, 2016 POSTA	POSTAGE REFILL FOR COUNTY	446-839-45200	11.38
6760	STAPLES BUSINESS ADVANTAGE						
APBNK	Check			3302303529	Sold Waste- Office Supplies	446-839-46011	109.53
Fund 446 Total:							149.23
Fund: 449 - CLERKS EQUIP.RECORDING FEE							
09612	NEOPOST USA INC						
APBNK	Check			MAY 24, 2016 POSTA	POSTAGE REFILL FOR COUNTY	449-741-45200	303.69
8129	PORTABLE MICROGRAPHICS						
APBNK	Check			2394	Clerk-Microfilm	449-741-46022	270.49
6760	STAPLES BUSINESS ADVANTAGE						
APBNK	Check			3302444566	BOE- Supplies	449-741-46010	59.08
Fund 449 Total:							633.26
Fund: 462 - SHERIFF'S DEPT GRT							
22	ALL MOTOR PARTS & SUPPLY INC.						
APBNK	Check			5200-91086	Sheriff-Car Expense	462-565-45555	801.76
143	CRAIG TIRE COMPANY, INC.						
APBNK	Check			1000	Sheriff-Car Expense	462-565-45555	59.95
				1093	Sheriff-Car Expense	462-565-45555	105.65
11037	CREATIVE PRODUCT SOURCE INC						
APBNK	Check			CPI057990	Sheriff-Supplies	462-565-46010	512.38
10417	FLYER PRESS LLC						
APBNK	Check			2632	Sheriff-Printing & Publishing	462-565-45080	410.00
				2632A	Sheriff-Printing & Publishing	462-565-45080	630.00
10967	JEFF DIERINGER						
APBNK	Check			SHERIFF/ALAN MONT	Sheriff-Supplies	462-565-46010	45.00
08654	JENNIFER SANCHEZ						
APBNK	Check			CLINTON SEKE 5/20/1	Sheriff-Contractual Services	462-565-45300	100.00
7865	LARRY GRIFFIN						
APBNK	Check			5/19/16 G91658	Sheriff-Car Expense	462-565-45555	250.00
7022	NAPA AUTO PARTS						
APBNK	Check			118756	Sheriff-Car Expense	462-565-45555	153.32
				118793	Sheriff-Car Expense	462-565-45555	5.05
				119479	Sheriff-Car Expense	462-565-45555	31.98
				118568	Sheriff-Car Expense	462-565-45555	106.39
09612	NEOPOST USA INC						
APBNK	Check			MAY 24, 2016 POSTA	POSTAGE REFILL FOR COUNTY	462-565-45200	447.43
6750	PROFORCE MARKETING, INC						
APBNK	Check			INV0039506	Sheriff-LEPF Equipment	462-565-48025	8,960.03
4901	RODNEY PHILLIPS						
APBNK	Check			3244	Sheriff-Car Expense	462-565-45555	254.07
				3245	Sheriff-Car Expense	462-565-45555	2,980.00
5584	SAL MARTINEZ						
APBNK	Check			3685	Sheriff-Car Expense	462-565-45555	188.44
11004	SCRIBNER SERVICES INC.						
APBNK	Check			16651	Sheriff-Car Expense	462-565-45555	802.62
				16618	Sheriff-Car Expense	462-565-45555	2,131.68
Fund 462 Total:							18,975.75
Fund: 463 - ROAD DEPT GRT							
5836	JOHN DEERE CREDIT INC.						
APBNK	Check			1696574	Road Department-Lease on John Deere Graders	463-663-48050	4,437.47
Fund 463 Total:							4,437.47
Fund: 495 - TITLE C-1							
943	AMERI-PRIDE LINEN SERVICES						
APBNK	Check			3600301588	OAP Open P.O. AMERI-PRIDE	495-982-46903	126.50
				3600301589	OAP Ameri Pride Toliet Tissue	495-982-46903	778.73
6140	AUTO-CHLOR SYS OF ALBUC						

B: 88 P: 571



Vendor Number	Vendor Name	Invoice #	Invoice Description	Account Number	Distribution Amount
Bank Code	Payment Type				
APBNK	Check	<u>1133468</u>	OAP Open P.O. Auto Chlor	495-982-46903	43.28
6509	DIAMOND BRIGHT SUPPLY INC				
APBNK	Check	<u>95368</u>	OAP Diamond Bright	495-982-46903	984.92
3291	SHAMROCK FOODS COMPANY INC				
APBNK	Check	<u>10307004</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	495-982-46903	18.70
		<u>10307003</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	495-982-46903	1,649.62
		<u>10307000</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	495-982-46903	1,506.69
Fund 495 Total:					5,108.44
Fund: 496 - TITLE C-2					
28	HODGES OIL COMPANY, INC.				
APBNK	Check	<u>92585/92586</u>	OAP Hodges 2nd quarter fuel	496-983-46600	407.52
3291	SHAMROCK FOODS COMPANY INC				
APBNK	Check	<u>10301602</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	496-983-46903	741.41
		<u>10301601</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	496-983-46903	1,218.74
		<u>10307002</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	496-983-46903	216.24
		<u>10303317</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	496-983-46903	571.05
		<u>10301603</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	496-983-46903	336.58
		<u>10301600</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	496-983-46903	109.86
		<u>10307001</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	496-983-46903	69.76
		<u>10303316</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	496-983-46903	1,285.47
		<u>10301599</u>	OAP Open P.O. Shamrock Raw Food and Non Fo	496-983-46903	1,114.85
Fund 496 Total:					6,071.48
Report Total:					309,875.54

B: 88 P: 572





Fund	Account	Amount
316 - State Funded Grants FY 16		
	316-980-48025	31,493.00
	Fund 316 Total:	31,493.00
340 - FIRE PROTECTION-EMERGENCY SRV FIRE/RESCUE		
	340-517-45220	111.72
	340-517-46600	420.39
	Fund 340 Total:	532.11
344 - FIRE PROTECTION-LOS CHAVEZ		
	344-526-45540	210.68
	344-526-46600	115.61
	Fund 344 Total:	326.29
353 - FIRE PROTECTION-TOME/ADELINO		
	353-529-46011	456.15
	353-529-46030	2,091.51
	Fund 353 Total:	2,547.66
354 - E. M. S.-TOME/ADELINO		
	354-529-46010	182.00
	Fund 354 Total:	182.00
355 - CO FIRE PROTECT-TOME/ADELINO		
	355-529-45540	1,381.77
	Fund 355 Total:	1,381.77
356 - FIRE PROTECTION-MEADOWLAKE		
	356-530-46011	2,500.64
	356-530-46030	89.90
	356-530-46600	69.26
	Fund 356 Total:	2,659.80
358 - CO FIRE PROTECT-MEADOWLAKE		
	358-530-46011	226.00
	Fund 358 Total:	226.00
362 - FIRE PROTECTION-VALENCIA/EL CERRO		
	362-532-46600	121.23
	Fund 362 Total:	121.23
364 - CO FIRE PROTECT-VALENCIA/EL CERRO		
	364-532-45540	800.00
	Fund 364 Total:	800.00
365 - FIRE PROTECTION-MANZANO VISTA		
	365-557-46010	85.00
	365-557-46030	1,529.84
	365-557-46040	590.00
	365-557-46600	33.82
	Fund 365 Total:	2,238.66
367 - CO FIRE PROTECT-MANZANO VISTA		
	367-557-48020	18,769.85
	Fund 367 Total:	18,769.85
401 - GENERAL		
	401-102-45030	1,481.95
	401-107-45200	12,616.02
	401-107-45300	468.56
	401-107-46011	405.55
	401-109-45030	250.00
	401-109-45200	881.58
	401-305-41040	731.87
	401-305-45200	2,471.32
	401-305-48700	369.95
	401-401-45130	13,903.09
	401-401-45300	1,075.62
	401-403-43010	141.74

B: 88 P: 573

401-403-45200	789.81
401-403-46011	300.10
401-404-45200	20.47
401-404-47210	2,350.00
401-407-45200	2.44
401-415-45310	7,584.35
401-415-48025	4,952.64
401-508-46600	4,775.74
401-516-45200	1,296.45
401-516-45310	63.26
401-516-45555	387.92
401-516-46040	238.50
401-578-45555	164.86
401-909-45030	355.28
401-909-46011	98.76
401-909-46906	667.29
Fund 401 Total:	58,845.12
402 - PUBLIC WORKS	
402-199-45220	171.90
402-199-45510	9,532.58
402-199-45540	53.10
402-199-46010	1,333.79
402-199-46016	218.29
402-620-45032	144.70
402-620-45200	56.59
402-620-45540	942.79
402-620-45555	279.25
402-620-45580	108.00
402-620-46016	1,342.95
402-620-48080	19,601.88
402-791-45310	300.00
402-791-45555	163.33
402-791-46010	127.86
402-791-46016	217.45
402-791-46030	499.58
402-791-46600	6,058.19
Fund 402 Total:	41,152.23
404 - RECREATION	
404-124-48087	197.62
Fund 404 Total:	197.62
418 - WILDLAND FIRE REIMBURSEMENTS	
418-573-46030	416.00
Fund 418 Total:	416.00
420 - VALUATION MAINTENANCE FUND	
420-733-45200	269.88
420-733-46010	704.84
Fund 420 Total:	974.72
422 - VALENICA CO ADULT DETENTION CNTR	
422-585-45200	308.56
422-585-45345	6,237.21
422-585-45346	8,836.12
422-585-48050	1,595.71
Fund 422 Total:	16,977.60
423 - COUNTY FIRE PROTECTION	
423-537-45030	3,812.03
423-537-46030	470.21
423-537-48025	1,736.52
Fund 423 Total:	6,018.76
424 - LEPF	
424-534-48025	10,601.02
Fund 424 Total:	10,601.02
435 - COUNTY INDIGENT	
435-936-45921	77,438.47
435-936-45922	600.00
Fund 435 Total:	78,038.47
446 - ENVIRONMENTAL/SOLID WASTE	

B: 88 P: 574



446-839-45200	11.38
446-839-46011	109.53
446-839-46030	28.32
Fund 446 Total:	149.23
449 - CLERKS EQUIP.RECORDING FEE	
449-741-45200	303.69
449-741-46010	59.08
449-741-46022	270.49
Fund 449 Total:	633.26
462 - SHERIFF'S DEPT GRT	
462-565-45080	1,040.00
462-565-45200	447.43
462-565-45300	100.00
462-565-45555	7,870.91
462-565-46010	557.38
462-565-48025	8,960.03
Fund 462 Total:	18,975.75
463 - ROAD DEPT GRT	
463-663-48050	4,437.47
Fund 463 Total:	4,437.47
495 - TITLE C-1	
495-982-46903	5,108.44
Fund 495 Total:	5,108.44
496 - TITLE C-2	
496-983-46600	407.52
496-983-46903	5,663.96
Fund 496 Total:	6,071.48
Report Total:	309,875.54

B: 88 P: 575



**VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
ACCOUNTS PAYABLE AUTHORIZATION**

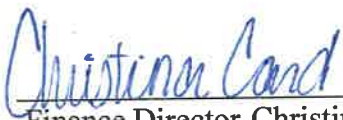
The attached computer printout lists all the checks issued by the Manager's Office on May 27, 2016 covering vendor bills processed on the above date.
Check # 1059, for the total of \$9,206.56.

All have been reviewed for:

1. Appropriate documentation and approvals.
2. Authorized budget appropriations.
3. Compliance with New Mexico Statutes, and
4. DFA Rules and Regulations.

In recognition of the above, the Fiscal Office requests this action be officially recorded in the minutes of the regular county commission meeting before which body this matter came.

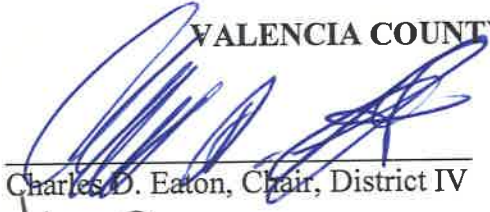
Recommended:



Finance Director-Christina Card

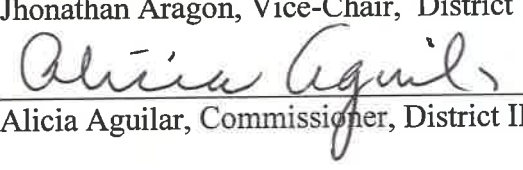
Done this 15TH day of June, 2016.

VALENCIA COUNTY BOARD OF COMMISSIONERS


Charles D. Eaton, Chair, District IV



Jhonathan Aragon, Vice-Chair, District V


Helen Y. Cole, Commissioner, District 1


Alicia Aguilar, Commissioner, District II


David A. Hyder, Commissioner, District III

ATTEST:


Peggy Carabajal, County Clerk

B: 88 P: 576



EXHIBIT

tabbles®

H



Valencia County, NM

Check Register

Packet: APPKT02413 - 5/27/16 BOND REVENUE

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Revenue Bonds-Bank of Albuquerque Revenue Bonds 10813	MECHANICAL & ELECTRICAL ENGINE	05/27/2016	Regular	0.00	9,206.56	1059

Bank Code Revenue Bonds Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	2	1	0.00	9,206.56
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	1	0.00	9,206.56

B: 88 P: 577



Fund Summary

Fund	Name	Period	Amount
313	Revenue Bonds, Series 2015	5/2016	9,206.56
			<u>9,206.56</u>

B: 88 P: 578



Valencia County, NM

Check Approval Register

Packet: APPKT02413 - 5/27/16 BOND REVENUE
Vendor Set: 01 - Vendor Set 01

Check Date: 05/27/2016

Vendor Number	Vendor Name				
Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 313 - Revenue Bonds, Series 2015					
<u>10813</u>	MECHANICAL & ELECTRICAL ENGINEERING, INC				
Revenue Bond: Check		<u>160181</u> BALANCE	Bond Purchase-Judicial Complex	313-721-48025	3,358.42
		<u>160181</u>	Bond Purchase- HVAC System	313-721-48025	5,848.14
Fund 313 Total:					9,206.56
Report Total:					9,206.56

B: 88 P: 579





Valencia County, NM

Check Approval Register

Fund Summary

Fund	Account	Amount
313 - Revenue Bonds, Series 2015		
	313-721-48025	9,206.56
Fund 313 Total:		9,206.56
Report Total:		9,206.56

B: 88 P: 580





Valencia County, NM

Payment Register

APPKT02413 - 5/27/16 BOND REVENUE

01 - Vendor Set 01

Bank: Revenue Bonds - Bank of Albuquerque Revenue Bonds

Vendor Number Vendor Name
10813 MECHANICAL & ELECTRICAL ENGINEERING, INC

Total Vendor Amount

9,206.56

Payment Type Payment Number

Payment Date Payment Amount

Check

05/27/2016 9,206.56

Payable Number

Description

Payable Date

Due Date

Discount Amount

Payable Amount

160181

Bond Purchase- HVAC System

05/26/2016

05/26/2016

0.00

5,848.14

160181 BALANCE

Bond Purchase-Judicial Complex

05/26/2016

05/26/2016

0.00

3,358.42

B: 88 P: 581



Payment Summary

Type	Payable Count	Payment Count	Discount	Payment
Check	2	1	0.00	9,206.56
Packet Totals:	2	1	0.00	9,206.56

B: 88 P: 582



Cash Fund Summary

Fund	Name	Amount
313	Revenue Bonds, Series 2015	-9,206.56
	Packet Totals:	-9,206.56

B: 88 P: 583



**VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
ACCOUNTS PAYABLE AUTHORIZATION**

The attached computer printout lists all the checks issued by the Manager's Office on June 1, 2016 covering vendor bills processed on the above date.
Check # 132222 to Check # 132227 inclusive, for the total of \$12,660.87.

All have been reviewed for:

1. Appropriate documentation and approvals.
2. Authorized budget appropriations.
3. Compliance with New Mexico Statutes, and
4. DFA Rules and Regulations.

In recognition of the above, the Fiscal Office requests this action be officially recorded in the minutes of the regular county commission meeting before which body this matter came.

Recommended:



Finance Director-Christina Card

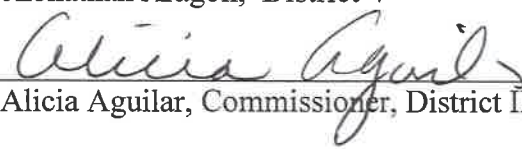
Done this 15th day of June, 2016.

VALENCIA COUNTY BOARD OF COMMISSIONERS


Charles D. Eaton, District IV



Jhonathan Aragon, District V


Helen Y. Cole, Commissioner, District I


Alicia Aguilar, Commissioner, District II


David A. Hyder, Commissioner, District III

ATTEST:


Peggy Carabajal, County Clerk

B: 88 P: 584



EXHIBIT

I



Valencia County, NM

Check Register

Packet: APPKT02426 - 6/1/16 AP PACKET

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK						
10069	BOYS & GIRLS CLUB OF VALENCIA CI	06/01/2016	Regular	0.00	3,341.63	132222
7685	CYNTHIA FAY FERRARI	06/01/2016	Regular	0.00	3,196.41	132223
10386	GRAPHIC ARTS STATION LLC	06/01/2016	Regular	0.00	997.13	132224
10736	HEALING ADDICTION IN OUR COMM	06/01/2016	Regular	0.00	620.00	132225
7954	NEW DAY YOUTH & FAMILY SERVICI	06/01/2016	Regular	0.00	3,885.70	132226
10734	PATRICIA RAE TRAINING & CONSUM	06/01/2016	Regular	0.00	620.00	132227

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	7	6	0.00	12,660.87
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	7	6	0.00	12,660.87

B: 88 P: 585



Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	6/2016	12,660.87
			<u>12,660.87</u>

B: 88 P: 586



Valencia County, NM

Check Approval Register

Packet: APPKT02426 - 6/1/16 AP PACKET
Vendor Set: 01 - Vendor Set 01

Check Date: 06/01/2016

Vendor Number	Vendor Name	Invoice #	Invoice Description	Account Number	Distribution Amount
Bank Code	Payment Type				
Fund: 408 - JUVENILE DETENTIONS					
<u>10069</u>	BOYS & GIRLS CLUB OF VALENCIA COUNTY, INC				
APBNK	Check	<u>MAY2016</u>	JUV JUS BOYS & GIRLS CLUB	408-568-45300	3,341.63
<u>7685</u>	CYNTHIA FAY FERRARI				
APBNK	Check	<u>160</u>	JUV JUS CYNTHIA FERRARI	408-568-45300	3,196.41
<u>10386</u>	GRAPHIC ARTS STATION LLC				
APBNK	Check	<u>7032</u>	JUVENILE JUSTICE-Continuum Books #16-690-1: 408-568-45300		146.44
		<u>7031</u>	JUVENILE JUSTICE-Continuum Books #16-690-1: 408-568-45300		850.69
<u>10736</u>	HEALING ADDICTION IN OUR COMMUNITY-HAC				
APBNK	Check	<u>APRIL12/APRIL13 201</u>	GRANTS-PRESENTATION	408-568-45300	620.00
<u>7954</u>	NEW DAY YOUTH & FAMILY SERVICES				
APBNK	Check	<u>2443</u>	JUV JUS NEW DAY (RAC)	408-568-45300	3,885.70
<u>10734</u>	PATRICIA RAE TRAINING & CONSULTING LLC				
APBNK	Check	<u>MAY2/MAY11 2016 L</u>	Grants- Underage Drinking Presentation	408-568-45300	620.00
Fund 408 Total:					12,660.87
Report Total:					12,660.87

B: 88 P: 587





Valencia County, NM

Check Approval Register

Fund Summary

Fund	Account	Amount
408 - JUVENILE DETENTIONS		
	408-568-45300	12,660.87
Fund 408 Total:		12,660.87
Report Total:		12,660.87

B: 88 P: 588





Valencia County, NM

Payment Register

APPKT02426 - 6/1/16 AP PACKET

01 - Vendor Set 01

Bank: APBNK - APBNK

Vendor Number	Vendor Name	Total Vendor Amount			
10069	BOYS & GIRLS CLUB OF VALENCIA COUNTY, INC	3,341.63			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/01/2016	3,341.63		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
MAY2016	JUV JUS BOYS & GIRLS CLUB	06/01/2016	06/01/2016	0.00	3,341.63

Vendor Number	Vendor Name	Total Vendor Amount			
7685	CYNTHIA FAY FERRARI	3,196.41			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/01/2016	3,196.41		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
160	JUV JUS CYNTHIA FERRARI	05/31/2016	05/31/2016	0.00	3,196.41

Vendor Number	Vendor Name	Total Vendor Amount			
10386	GRAPHIC ARTS STATION LLC	997.13			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/01/2016	997.13		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
7031	JUVENILE JUSTICE-Continuum Books #16-690-18441	05/31/2016	05/31/2016	0.00	850.69
7032	JUVENILE JUSTICE-Continuum Books #16-690-18441	05/31/2016	05/31/2016	0.00	146.44

Vendor Number	Vendor Name	Total Vendor Amount			
10736	HEALING ADDICTION IN OUR COMMUNITY-HAC	620.00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/01/2016	620.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
APRIL12/APRIL13 2016 ADD	GRANTS-PRESENTATION	05/31/2016	05/31/2016	0.00	620.00

Vendor Number	Vendor Name	Total Vendor Amount			
7954	NEW DAY YOUTH & FAMILY SERVICES	3,885.70			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/01/2016	3,885.70		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2443	JUV JUS NEW DAY (RAC)	05/31/2016	05/31/2016	0.00	3,885.70

Vendor Number	Vendor Name	Total Vendor Amount			
10734	PATRICIA RAE TRAINING & CONSULTING LLC	620.00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/01/2016	620.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
MAY2/MAY11 2016 UNDER	Grants- Underage Drinking Presentation	05/31/2016	05/31/2016	0.00	620.00

B: 88 P: 589



Payment Summary

Type	Payable Count	Payment Count	Discount	Payment
Check	7	6	0.00	12,660.87
Packet Totals:	7	6	0.00	12,660.87

B: 88 P: 590

Cash Fund Summary

Fund	Name	Amount
998	POOLED CASH	-12,660.87
Packet Totals:		<u>-12,660.87</u>

B: 88 P: 591

**VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
PAYROLL AUTHORIZATION
Payroll: 05/07/2016 – 05/20/2016**

The attached computer printout lists all checks issued by the Finance Department on May 27, 2016

Direct Deposit #47467 through Direct Deposit #47711 **Totaling: \$269,832.71**

Deduction Check #132196 through Deduction Check #132220 **Totaling: \$223,524.35**

Bank Draft #DFT0000344 through Bank Draft#DFT0000347 **Totaling: \$93,452.53**

Payroll Check #100098 through Payroll Check #100132 **Totaling: \$28,490.60**

Listing total **\$615,300.19**

All have been reviewed for:

1. Appropriate documentation and approvals.
2. Authorized budget appropriations.
3. Compliance with New Mexico Statutes, and
4. DFA Rules and Regulations


In recognition of the above, the Manager's Office request this action be officially recorded in the minutes of the regular County Commission meeting before which body this matter came.


Recommended:

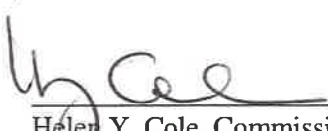

Christina Card, Finance Director

Done this 15 day of June, 2016

VALENCIA COUNTY BOARD OF COMMISSIONERS


Charles D. Eaton, Chair, District IV


Jhonathan Aragon, Vice-Chair, District V


Helen Y. Cole, Commissioner, District 1

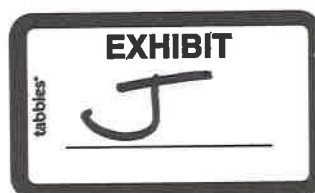

Alicia Aguilar, Commissioner, District II


David A. Hyder, Commissioner, District III

ATTEST:


Peggy Carabajal, County Clerk

B: 88 P: 592





Valencia County, NM

Payroll Check Register

Checks

Pay Period: 5/7/2016-5/20/2016

Packet: PYPKT00903 - PR 5/072016-05/20/2016

Payroll Set: Valencia County Payroll - 01

Employee	Employee #	Check Type	Date	Amount	Number
Alcantara, Steven	<u>4394</u>	Regular	05/27/2016	867.44	100098
Apodaca, Brian J	<u>3851</u>	Regular	05/27/2016	1,122.62	100099
Baca, Eric A	<u>4127</u>	Regular	05/27/2016	846.56	100100
Gonzales, Virginia Patricia	<u>4407</u>	Regular	05/27/2016	807.72	100101
Gutierrez, Randy C	<u>3309</u>	Regular	05/27/2016	1,384.70	100102
Maes, Dominick J	<u>3706</u>	Regular	05/27/2016	903.52	100103
Rodriguez, Felicia M	<u>3991</u>	Regular	05/27/2016	961.34	100104
Rubi, Nichole Marie	<u>4398</u>	Regular	05/27/2016	899.00	100105
Sacoman, Cheyanne K	<u>4347</u>	Regular	05/27/2016	890.41	100106
Holguin, Armando Ynostroz	<u>4388</u>	Regular	05/27/2016	922.59	100107
Rael, Ernest Jacob	<u>4391</u>	Regular	05/27/2016	811.17	100108
Romero, Cynthia M	<u>4193</u>	Regular	05/27/2016	649.34	100109
Saiz, Derrick S	<u>3741</u>	Regular	05/27/2016	941.90	100110
White, Robert W	<u>2639</u>	Regular	05/27/2016	1,160.84	100111
Drapeau, Manuel J	<u>3548</u>	Regular	05/27/2016	178.47	100112
Burris, Urban D	<u>4345</u>	Regular	05/27/2016	918.16	100113
Mirabal, Johnny A	<u>2587</u>	Regular	05/27/2016	906.13	100114
Storey, Ronald L	<u>3634</u>	Regular	05/27/2016	1,561.56	100115
Valdez, Sophia L	<u>3005</u>	Regular	05/27/2016	499.57	100116
Fleming, Jerrett J	<u>3446</u>	Regular	05/27/2016	1,128.04	100117
Carrillo, Bernabe J	<u>2560</u>	Regular	05/27/2016	673.24	100118
Chavez, Ruben J	<u>3745</u>	Regular	05/27/2016	618.42	100119
Jaramillo, Mary	<u>3004</u>	Regular	05/27/2016	252.04	100120
Monell, Lourdes A	<u>3444</u>	Regular	05/27/2016	608.48	100121
Smith, Emile	<u>3670</u>	Regular	05/27/2016	539.11	100122
Smith, Jason C	<u>3748</u>	Regular	05/27/2016	459.77	100123
Tafoya, Kathryn A	<u>4273</u>	Regular	05/27/2016	266.89	100124
Goldberg, Jamie	<u>4326</u>	Regular	05/27/2016	568.59	100125
Barajas, Patrick E	<u>4454</u>	Regular	05/27/2016	523.36	100126
Navarro, Rudy W	<u>3816</u>	Regular	05/27/2016	990.44	100127
Otero, Patrick	<u>2465</u>	Regular	05/27/2016	932.29	100128
Perea, Damian I	<u>3679</u>	Regular	05/27/2016	964.69	100129
Perea, Todd H	<u>2330</u>	Regular	05/27/2016	1,177.58	100130
Sandoval, Ruben J	<u>3684</u>	Regular	05/27/2016	826.19	100131
Sisneros, John	<u>3862</u>	Regular	05/27/2016	728.43	100132

B: 88 P: 593





Valencia County, NM

Payroll Check Register

Direct Deposits

Pay Period: 5/7/2016-5/20/2016

Packet: PYPKT00903 - PR 5/072016-05/20/2016

Payroll Set: Valencia County Payroll - 01

Employee	Employee #	Date	Amount	Number
Valdez, Sophia L	<u>3005</u>	05/27/2016	440.00	100116
Alfero, Andrew A	<u>3793</u>	05/27/2016	869.32	47467
Aragon, Fernando J	<u>4075</u>	05/27/2016	1,079.54	47468
Authement, Dane James	<u>4413</u>	05/27/2016	936.22	47469
Barela, Joe R	<u>3297</u>	05/27/2016	893.27	47470
Barreras, Victoria B	<u>3961</u>	05/27/2016	1,078.10	47471
Bussey, Charles R	<u>4117</u>	05/27/2016	921.00	47472
Carrasco, Alberto	<u>4283</u>	05/27/2016	976.43	47473
Chavez, Joseph Paul	<u>3615</u>	05/27/2016	2,374.39	47474
Cole, Marinda M	<u>4319</u>	05/27/2016	790.19	47475
Cordova, Frankie R	<u>4135</u>	05/27/2016	903.59	47476
Cordova, Ryan C	<u>4464</u>	05/27/2016	805.43	47477
Crespin, Jordan J	<u>4123</u>	05/27/2016	874.08	47478
DeAnda, Delilah E	<u>4125</u>	05/27/2016	765.51	47479
Downs, Dustin	<u>4340</u>	05/27/2016	867.27	47480
Espinoza, Gerald B	<u>3705</u>	05/27/2016	1,024.24	47481
Garcia, Aaron F	<u>4147</u>	05/27/2016	934.59	47482
Garcia, Jonathan P	<u>3570</u>	05/27/2016	1,386.27	47483
Garcia, Joshua G	<u>3911</u>	05/27/2016	952.84	47484
Garley, Derrick P	<u>3910</u>	05/27/2016	824.16	47485
Gonzales, Melvin P	<u>4189</u>	05/27/2016	993.87	47486
Gordon, Scott A	<u>3956</u>	05/27/2016	1,112.18	47487
Guerrero, Daniel Israel	<u>4424</u>	05/27/2016	783.05	47488
Gutierrez, Michael V	<u>4467</u>	05/27/2016	798.26	47489
Heckler, Darlene E	<u>4289</u>	05/27/2016	843.25	47490
Henson, Jerry L	<u>3955</u>	05/27/2016	899.62	47491
Heredia, Jesus	<u>3041</u>	05/27/2016	1,673.64	47492
Jaramillo, Dominic	<u>4199</u>	05/27/2016	962.88	47493
Jojola, Janel W	<u>3121</u>	05/27/2016	1,192.84	47494
Lujan, Mario E	<u>4466</u>	05/27/2016	837.93	47495
Maez, Marisha E	<u>3984</u>	05/27/2016	919.80	47496
Maez, Marisha E	<u>3984</u>	05/27/2016	100.00	47496
Marquez, Brittany	<u>3201</u>	05/27/2016	1,173.17	47497
Marquez, Dorothy D	<u>3704</u>	05/27/2016	1,002.49	47498
Martinez III, Richard D	<u>3864</u>	05/27/2016	1,168.88	47499
Montoya, Jacqueline	<u>4190</u>	05/27/2016	1,167.60	47500
Morgan III, Granvil M	<u>3110</u>	05/27/2016	1,477.29	47501
Nevarez, Andres A	<u>3073</u>	05/27/2016	924.20	47502
Nunez, Geovanie	<u>3867</u>	05/27/2016	1,290.41	47503
Ortiz, Janai E	<u>4379</u>	05/27/2016	675.72	47504
Otero, Anthony M	<u>4344</u>	05/27/2016	960.06	47505
Rael, Sabrina L	<u>3974</u>	05/27/2016	763.96	47506
Romero, Felicia M	<u>3957</u>	05/27/2016	490.90	47507
Romero, Michael A	<u>4137</u>	05/27/2016	1,042.15	47508
Sais, Rudy J	<u>4334</u>	05/27/2016	867.27	47509
Sanchez, Deborah Caldwell-	<u>3638</u>	05/27/2016	859.27	47510
Sandoval, Maxine	<u>2965</u>	05/27/2016	1,075.85	47511
Sandoval, Vanesa P	<u>4440</u>	05/27/2016	844.80	47512
Sangre, Marie K	<u>4149</u>	05/27/2016	947.30	47513
Sprunk, Wilferd T	<u>4184</u>	05/27/2016	982.60	47514
Telles, Mike A	<u>2897</u>	05/27/2016	1,147.11	47515

B: 88 P: 594



Employee	Employee #	Date	Amount	Number
Tena Jr, Felipe	<u>3161</u>	05/27/2016	786.94	47516
Trujillo, Daniel M	<u>2890</u>	05/27/2016	1,166.05	47517
Vaisa, Zechariah E	<u>3865</u>	05/27/2016	1,156.86	47518
Vargas, Omar F	<u>3962</u>	05/27/2016	1,045.23	47519
Egan, Ricardo L	<u>4203</u>	05/27/2016	926.76	47520
Garcia, George M	<u>4285</u>	05/27/2016	597.35	47521
Griego, Jared T	<u>4392</u>	05/27/2016	736.62	47522
Hockman, Christopher B	<u>3915</u>	05/27/2016	752.88	47523
Mugan, Patricia E	<u>3489</u>	05/27/2016	718.86	47524
Orona, Larry J	<u>3513</u>	05/27/2016	691.65	47525
Serna-Bernard, Louisa E	<u>4452</u>	05/27/2016	730.38	47526
Tharaldsen, Patricia Ann	<u>4393</u>	05/27/2016	683.78	47527
Card, Charles A	<u>4411</u>	05/27/2016	1,033.56	47528
Card, Charles A	<u>4411</u>	05/27/2016	300.00	47528
Fabian, Dominic Alfonso	<u>4439</u>	05/27/2016	648.16	47529
Maldonado, Francisco	<u>3619</u>	05/27/2016	1,118.59	47530
Martinez, Angelo	<u>3628</u>	05/27/2016	729.86	47531
Martinez, Elaina	<u>3627</u>	05/27/2016	729.86	47532
Peralta, John D	<u>4218</u>	05/27/2016	1,293.96	47533
Alberts, Brenda L	<u>4415</u>	05/27/2016	256.90	47534
Bell, Beatrice	<u>4442</u>	05/27/2016	755.30	47535
Foster, Gale J	<u>3353</u>	05/27/2016	1,179.65	47536
Gonzales, Victor G	<u>3002</u>	05/27/2016	1,060.34	47537
Sampson, Hoyt Lee	<u>4418</u>	05/27/2016	1,034.87	47538
Acosta, Beverly J	<u>3167</u>	05/27/2016	838.65	47539
Armijo, Gerard L	<u>3981</u>	05/27/2016	905.37	47540
Delara, Alexia A	<u>4447</u>	05/27/2016	841.64	47541
Deloia, June Ann	<u>2818</u>	05/27/2016	1,026.75	47542
Garcia, Danielle M	<u>3790</u>	05/27/2016	827.75	47543
Luna, Paul G	<u>3819</u>	05/27/2016	1,502.18	47544
Marchi, Anna M	<u>4444</u>	05/27/2016	1,027.36	47545
Milam, Edith Michelle	<u>3564</u>	05/27/2016	1,689.03	47546
Sanchez, Victor R	<u>2861</u>	05/27/2016	989.76	47547
Tarry, Shannon W	<u>4341</u>	05/27/2016	871.21	47548
Aragon, Carlos E	<u>3672</u>	05/27/2016	891.88	47549
Baca, Rosemary B	<u>4445</u>	05/27/2016	908.55	47550
Blanton, Jessica L	<u>3699</u>	05/27/2016	1,025.59	47551
Carabajal, Peggy A	<u>2550</u>	05/27/2016	1,592.40	47552
Chavez, Aurora D	<u>3441</u>	05/27/2016	1,325.43	47553
Lente, Samantha R	<u>4446</u>	05/27/2016	688.95	47554
Orozco, Mario S	<u>4280</u>	05/27/2016	938.44	47555
Ortega, Jazzmin R	<u>i</u>	05/27/2016	900.98	47556
Salas-Vega, Sheryl A	<u>1794</u>	05/27/2016	1,021.63	47557
Teague, Candace R	<u>4176</u>	05/27/2016	1,300.45	47558
Aguilar, Alicia	<u>2300</u>	05/27/2016	750.60	47559
Aragon, Jhonathan	<u>4133</u>	05/27/2016	673.83	47560
Cole, Helen Y	<u>4323</u>	05/27/2016	937.37	47561
Eaton, Charles	<u>2456</u>	05/27/2016	609.49	47562
Hyder, David A	<u>4322</u>	05/27/2016	809.84	47563
Kozacek, Adrienne L	<u>3736</u>	05/27/2016	200.00	47564
Kozacek, Adrienne L	<u>3736</u>	05/27/2016	2,136.37	47564
Monette, Daniel P	<u>4414</u>	05/27/2016	2,932.54	47565
Romero, Jerrie Lynn	<u>4386</u>	05/27/2016	966.61	47566
Sanchez, Nancy C	<u>4396</u>	05/27/2016	1,749.95	47567
Archuleta, Brenda M	<u>1922</u>	05/27/2016	852.70	47568
Coplen, Diana V	<u>0178</u>	05/27/2016	1,181.63	47569
Davis, Ana M	<u>3187</u>	05/27/2016	700.60	47570
Gaines, Jill R	<u>4148</u>	05/27/2016	972.33	47571
Kaneshiro, Kendra L	<u>2490</u>	05/27/2016	1,130.27	47572



Employee	Employee #	Date	Amount	Number
Lovato, Dorothy L	<u>0400</u>	05/27/2016	62.42	47573
Lovato, Dorothy L	<u>0400</u>	05/27/2016	1,486.68	47573
Petr, Claudia L	<u>4450</u>	05/27/2016	805.96	47574
Silva, Marilyn M	<u>2376</u>	05/27/2016	852.31	47575
Trevino, Kathy	<u>2526</u>	05/27/2016	1,030.98	47576
Muller, Seth	<u>4232</u>	05/27/2016	1,698.87	47577
Muller, Seth	<u>4232</u>	05/27/2016	20.00	47577
Muller, Seth	<u>4232</u>	05/27/2016	20.00	47577
Muller, Seth	<u>4232</u>	05/27/2016	20.00	47577
Muller, Seth	<u>4232</u>	05/27/2016	40.00	47577
Barr, Robert B	<u>3644</u>	05/27/2016	856.13	47578
Butler , Edward F	<u>3815</u>	05/27/2016	85.12	47579
Camarena, Prescilla	<u>2110</u>	05/27/2016	993.90	47580
Cordova, Cody Ray	<u>4419</u>	05/27/2016	373.21	47581
Davis, Casey R	<u>2675</u>	05/27/2016	1,448.89	47582
Encinias Jr, Patrick F	<u>4054</u>	05/27/2016	915.82	47583
Finch, Jaime L	<u>3553</u>	05/27/2016	1,261.49	47584
Gonzales, Steven J	<u>3211</u>	05/27/2016	1,548.73	47585
Griego, Gabriel A	<u>4077</u>	05/27/2016	876.36	47586
Lopez, Christopher J	<u>4270</u>	05/27/2016	864.11	47587
Moya, Nicholas Q	<u>3629</u>	05/27/2016	1,206.59	47588
Rael, Christopher P	<u>3959</u>	05/27/2016	1,034.09	47589
Rael, Daniel C	<u>4271</u>	05/27/2016	1,005.38	47590
Reser, Justin W	<u>3386</u>	05/27/2016	1,005.66	47591
Sanchez, Mary T	<u>4453</u>	05/27/2016	364.25	47592
Tarry, Norma V	<u>3873</u>	05/27/2016	815.77	47593
Turner, Kevin P	<u>4027</u>	05/27/2016	744.46	47594
Walmsley, Antoinette Camille	<u>4422</u>	05/27/2016	565.41	47595
Ygbuhay, Theodore R	<u>4455</u>	05/27/2016	231.60	47596
Card, Christina K	<u>3701</u>	05/27/2016	2,548.66	47597
Gonzales, Monica R	<u>3559</u>	05/27/2016	1,183.54	47598
Sanchez, Nanette	<u>2886</u>	05/27/2016	1,016.85	47599
Storey, Lisa M	<u>4141</u>	05/27/2016	1,607.33	47600
Martinez, Lindsay M	<u>3828</u>	05/27/2016	935.24	47601
Montoya, Orlando T	<u>2480</u>	05/27/2016	2,133.33	47602
Garcia, Maria E	<u>4378</u>	05/27/2016	1,151.54	47603
Barraza, Julian A	<u>3817</u>	05/27/2016	1,412.50	47604
Chavez, Gerald D	<u>3693</u>	05/27/2016	1,260.68	47605
Garcia, Daniel J	<u>4356</u>	05/27/2016	2,089.38	47606
Arias, Joe A	<u>4448</u>	05/27/2016	465.91	47607
Benavidez, Renee Y	<u>1356</u>	05/27/2016	675.80	47608
Britton, Jeanne	<u>4361</u>	05/27/2016	328.81	47609
Camacho, Evangeline M	<u>2996</u>	05/27/2016	622.52	47610
Carrillo, Emily	<u>2122</u>	05/27/2016	801.62	47611
Chavez, Edra G	<u>4408</u>	05/27/2016	539.11	47612
Christie, Deborah Y	<u>4426</u>	05/27/2016	310.61	47613
Cobos, Ernesto	<u>4385</u>	05/27/2016	380.07	47614
Cowan, James T	<u>3066</u>	05/27/2016	369.55	47615
Cummings, Donald B	<u>4349</u>	05/27/2016	277.05	47616
Eaton, Diane J	<u>4463</u>	05/27/2016	1,388.43	47617
Gallegos, Steven E	<u>4230</u>	05/27/2016	459.75	47618
Garcia, Richard	<u>4113</u>	05/27/2016	456.76	47619
Gonzales, Ana M	<u>3871</u>	05/27/2016	426.05	47620
Grymala, Patricia A	<u>4269</u>	05/27/2016	270.30	47621
Lopez, Reyes S	<u>4437</u>	05/27/2016	298.29	47622
Maldonado, Lydia C	<u>4104</u>	05/27/2016	518.37	47623
Mirabal, Rosemary E	<u>3534</u>	05/27/2016	565.68	47624
Spurlock, Mary E	<u>4465</u>	05/27/2016	270.30	47625
Walters, Dallas	<u>3412</u>	05/27/2016	473.03	47626

B: 88 P: 596

Employee	Employee #	Date	Amount	Number
Maes, Kerrie M	<u>3924</u>	05/27/2016	853.48	47627
Martinez, Jacobo R	<u>3537</u>	05/27/2016	2,060.03	47628
Romero, Michelle A	<u>2578</u>	05/27/2016	1,290.63	47629
Vargas, Estevan F	<u>4351</u>	05/27/2016	994.17	47630
Aragon, Jeffrey W	<u>4144</u>	05/27/2016	911.93	47631
Barron, John	<u>3863</u>	05/27/2016	729.70	47632
Barron, Johnny	<u>3923</u>	05/27/2016	693.79	47633
Benavidez, Adelina A	<u>2650</u>	05/27/2016	1,833.10	47634
Borunda, Andres E	<u>3920</u>	05/27/2016	841.55	47635
Curliss, Walter V	<u>2989</u>	05/27/2016	868.43	47636
Garcia, Randy Lee	<u>3368</u>	05/27/2016	636.41	47637
Garcia, Ryan D	<u>4145</u>	05/27/2016	708.08	47638
Griego, Louie R	<u>0309</u>	05/27/2016	1,339.07	47639
Maestas, Jesse	<u>4287</u>	05/27/2016	720.29	47640
Saiz, Andrew J	<u>3691</u>	05/27/2016	545.70	47641
Sanchez, Gerald R	<u>3365</u>	05/27/2016	985.39	47642
Stanhope, Shanna L	<u>4441</u>	05/27/2016	906.84	47643
Villalobos, Carlos G	<u>4389</u>	05/27/2016	637.13	47644
Wilkinson, Paula M	<u>2961</u>	05/27/2016	792.90	47645
Windbiel, Melvin P	<u>3882</u>	05/27/2016	1,265.23	47646
Woodard, George E	<u>3374</u>	05/27/2016	923.56	47647
Alderete, Peter M	<u>4434</u>	05/27/2016	613.18	47648
Alderete, Peter M	<u>4434</u>	05/27/2016	650.00	47648
Allen, Neomi R	<u>4122</u>	05/27/2016	688.32	47649
Aragon, Martin Ray	<u>4406</u>	05/27/2016	150.00	47650
Aragon, Martin Ray	<u>4406</u>	05/27/2016	998.21	47650
Benavidez, Martin	<u>4410</u>	05/27/2016	1,764.71	47651
Burkhard, Louis A	<u>3739</u>	05/27/2016	2,083.76	47652
Candelaria, Richard E	<u>3965</u>	05/27/2016	1,195.44	47653
Carter, Melanie N	<u>4286</u>	05/27/2016	742.00	47654
Chavez, Pedro	<u>3051</u>	05/27/2016	1,679.78	47655
Chavez, Seth G	<u>3967</u>	05/27/2016	1,468.32	47656
Cline, Benjamin K	<u>4278</u>	05/27/2016	352.98	47657
Cline, Benjamin K	<u>4278</u>	05/27/2016	39.22	47657
Dimas, Nick	<u>3562</u>	05/27/2016	1,005.08	47658
Dimas, Nick	<u>3562</u>	05/27/2016	165.00	47658
Duran, Victor A	<u>3969</u>	05/27/2016	1,844.92	47659
Duran, Victor A	<u>3969</u>	05/27/2016	100.00	47659
Escobar, Ernesto	<u>4435</u>	05/27/2016	899.65	47660
Espinoza, Curtis L	<u>3053</u>	05/27/2016	1,926.31	47661
Fernandez, Roque	<u>4228</u>	05/27/2016	1,382.97	47662
Gallegos, John Paul	<u>3917</u>	05/27/2016	2,072.58	47663
Gebler, Candi A	<u>3107</u>	05/27/2016	3.14	47664
Giron, John M	<u>2841</u>	05/27/2016	2,283.09	47665
Gordon, John G	<u>2455</u>	05/27/2016	1,567.65	47666
Hall, Debra L	<u>2292</u>	05/27/2016	851.42	47667
Hall, Gary	<u>1793</u>	05/27/2016	1,723.91	47668
Hall, Stephen T	<u>3823</u>	05/27/2016	2,005.24	47669
Harris, James C	<u>3617</u>	05/27/2016	2,736.64	47670
Harris, James C	<u>3617</u>	05/27/2016	150.00	47670
Henson, Abraham H	<u>2643</u>	05/27/2016	2,306.51	47671
Iturralde, Ariel H	<u>4324</u>	05/27/2016	2,622.11	47672
Jones, Luke H	<u>4359</u>	05/27/2016	1,586.41	47673
Joseph, Clyde A	<u>2403</u>	05/27/2016	1,476.30	47674
Kanyuck, North M	<u>3630</u>	05/27/2016	1,134.94	47675
King, Otto A	<u>3912</u>	05/27/2016	1,504.65	47676
Lara, Lorenzo R	<u>4357</u>	05/27/2016	1,193.22	47677
Laursen, Sean E	<u>3852</u>	05/27/2016	1,802.46	47678
Lopez, Bert L	<u>4384</u>	05/27/2016	765.11	47679

Employee	Employee #	Date	Amount	Number
Lopez, Bert L	<u>4384</u>	05/27/2016	765.11	47679
Lucero, Calvin L	<u>3960</u>	05/27/2016	1,305.46	47680
Martinez, Ashley M	<u>4451</u>	05/27/2016	1,029.74	47681
Martinez, Benceslado A	<u>3913</u>	05/27/2016	1,324.22	47682
Martinez, Clayton D	<u>4119</u>	05/27/2016	2,663.60	47683
Martinez, Donna M	<u>4288</u>	05/27/2016	988.78	47684
Martinez, Russell S	<u>3925</u>	05/27/2016	1,689.12	47685
Martinez, Simon	<u>2410</u>	05/27/2016	2,419.30	47686
Miller, Courtne Brianne	<u>4409</u>	05/27/2016	817.78	47687
Montano, Alan F	<u>2736</u>	05/27/2016	1,668.53	47688
Montano, Lawrence D	<u>3685</u>	05/27/2016	1,494.55	47689
Montano, Stanley F	<u>3822</u>	05/27/2016	1,515.21	47690
Nevarez, Jeramie	<u>4291</u>	05/27/2016	1,438.18	47691
Noah, Jeffrey S	<u>2419</u>	05/27/2016	1,520.78	47692
Pearson, Rashad L	<u>4358</u>	05/27/2016	1,493.44	47693
Rodriguez, Juan	<u>4339</u>	05/27/2016	1,209.86	47694
Rodriguez, Roy A	<u>3773</u>	05/27/2016	1,368.74	47695
Romero, Denise A	<u>4405</u>	05/27/2016	1,211.95	47696
Romero, Paula A	<u>3830</u>	05/27/2016	817.96	47697
Rowland, Joseph E	<u>4140</u>	05/27/2016	312.00	47698
Rowland, Joseph E	<u>4140</u>	05/27/2016	1,859.50	47698
Sanchez, James F	<u>2832</u>	05/27/2016	1,572.78	47699
Shea, Mark R	<u>4330</u>	05/27/2016	1,591.74	47700
Sublett, Emily D	<u>4436</u>	05/27/2016	923.75	47701
Sublett, Emily D	<u>4436</u>	05/27/2016	25.00	47701
Thevenet, Monique	<u>4267</u>	05/27/2016	1,535.22	47702
Thomas, Ryan Sean	<u>4443</u>	05/27/2016	1,637.47	47703
Torres, Amanda M	<u>4412</u>	05/27/2016	1,456.38	47704
Torres, Frederico M	<u>2543</u>	05/27/2016	1,413.84	47705
Zilink, David M	<u>4139</u>	05/27/2016	100.00	47706
Zilink, David M	<u>4139</u>	05/27/2016	2,799.01	47706
Zilink, David M	<u>4139</u>	05/27/2016	100.00	47706
Zilink, David M	<u>4139</u>	05/27/2016	50.00	47706
Davlin, Larry Wayne	<u>4400</u>	05/27/2016	671.00	47707
Maez, Peter J	<u>3795</u>	05/27/2016	953.22	47708
Rael, Carl K	<u>3846</u>	05/27/2016	1,150.12	47709
Saiz, Jeanette E	<u>4346</u>	05/27/2016	874.97	47710
Shiplet, Richard W	<u>2152</u>	05/27/2016	993.18	47711

B: 88 P: 598



Valencia County, NM

Payroll Check Register Report Summary

Pay Period: 5/7/2016-5/20/2016

Packet: PYPKT00903 - PR 5/072016-05/20/2016

Payroll Set: Valencia County Payroll - 01

Type	Count	Amount
Regular Checks	35	28,490.60
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	266	269,832.71
Total	301	298,323.31

B: 88 P: 599





Valencia County, NM

Check Register

Packet: APPKT02419 - GSD 5-27-16

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK 2497	NM GENERAL SERVICES DEPARTMEI	05/31/2016	Regular	0.00	1,233.93	132196

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	6	1	0.00	1,233.93
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	6	1	0.00	1,233.93

B: 88 P: 600





Valencia County, NM

Check Register

Packet: APPKT02418 - PD 5-27-16

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK						
8217	AFSCME COUNCIL 18	05/31/2016	Regular	0.00	594.18	132197
2166	AMERICAN FAMILY LIFE ASSURANCE	05/31/2016	Regular	0.00	2,002.69	132198
6666	BANK OF ALBUQUERQUE-LL BRANCH	05/31/2016	Regular	0.00	240.00	132199
6690	BELEN CONSUMER FINANCE	05/31/2016	Regular	0.00	27.00	132200
2171	CHILD SUPPORT ENFORCEMENT BU	05/31/2016	Regular	0.00	1,961.62	132201
2167	COLONIAL LIFE & ACCIDENT INS.	05/31/2016	Regular	0.00	64.00	132202
5319	GLOBE LIFE & ACCIDENT INSURANCE	05/31/2016	Regular	0.00	157.00	132203
10184	INTERNAL REVENUE SERVICE	05/31/2016	Regular	0.00	100.00	132204
09905	LAWRENCE R ZAMZOK ATTORNEY A	05/31/2016	Regular	0.00	125.00	132205
09341	MARK BRANT	05/31/2016	Regular	0.00	292.49	132206
7688	MARTHA ROMERO	05/31/2016	Regular	0.00	251.50	132207
6358	NATIONWIDE RETIREMENT SOLUTIONS	05/31/2016	Regular	0.00	1,000.00	132208
3084	NEW YORK LIFE INSURANCE COMPANY	05/31/2016	Regular	0.00	533.37	132209
2497	NM GENERAL SERVICES DEPARTMENT	05/31/2016	Regular	0.00	147,099.98	132210
	Void	05/31/2016	Regular	0.00	0.00	132211
4697	PRE-PAID LEGAL SERVICES, INC.	05/31/2016	Regular	0.00	200.86	132212
09094	READY MONEY	05/31/2016	Regular	0.00	292.90	132213
2754	STATE OF NEW MEXICO	05/31/2016	Regular	0.00	22,559.24	132214
7020	STATE OF NM TAXATION AND REVENUE	05/31/2016	Regular	0.00	122.41	132215
6146	US DEPARTMENT OF EDUCATION	05/31/2016	Regular	0.00	217.66	132216
10309	US DEPARTMENT OF TREASURY DEBT	05/31/2016	Regular	0.00	136.49	132217
6757	VALENCIA COUNTY	05/31/2016	Regular	0.00	43,840.69	132218
7782	WASHINGTON NATIONAL INSURANCE	05/31/2016	Regular	0.00	126.34	132219
6112	WELLS FARGO BANK/LODGE 14	05/31/2016	Regular	0.00	345.00	132220

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	62	23	0.00	222,290.42
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	62	24	0.00	222,290.42

B: 88 P: 601



Payable Register

Packet: APPKT02409 - PYPKT00903 - PR 5

Payable #	Payable Type	Post Date	Item Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code									
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
VSP Domestic	N/A		0.00	0.00	2.38	0.00	0.00	0.00		2.38
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
401-20011	General Services Liability				2.38	0%				

INV0039621 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 9.52 0.00 0.00 0.00 9.52
 VSP Post Tax APBNK - APBNK

Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
VSP Post Tax	N/A		0.00	0.00	9.52	0.00	0.00	0.00		9.52
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
401-20011	General Services Liability				9.52	0%				

INV0039622 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 712.24 0.00 0.00 0.00 712.24
 VSP Pretax APBNK - APBNK

Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
VSP Pretax	N/A		0.00	0.00	712.24	0.00	0.00	0.00		712.24
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
401-20011	General Services Liability				712.24	0%				

Vendor: 137 - NM STATE TREASURER

Vendor Total: 84,925.57

INV0039605 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 29,314.24 0.00 0.00 0.00 29,314.24
 PERA LAW ENFORCEMENT APBNK - APBNK Payment Date: 5/27/2016 Bank Draft: DFT0000344

Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
PERA LAW ENFORCEMENT	N/A		0.00	0.00	29,314.24	0.00	0.00	0.00		29,314.24
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
401-20012	PERA Liability				29,314.24	0%				

INV0039606 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 639.56 0.00 0.00 0.00 639.56
 PERA REGULAR APBNK - APBNK Payment Date: 5/27/2016 Bank Draft: DFT0000345

Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
PERA REGULAR	N/A		0.00	0.00	639.56	0.00	0.00	0.00		639.56
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
401-20012	PERA Liability				639.56	0%				

INV0039607 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 54,971.77 0.00 0.00 0.00 54,971.77
 PERA SP 27 APBNK - APBNK Payment Date: 5/27/2016 Bank Draft: DFT0000345

Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
PERA SP 27	N/A		0.00	0.00	54,971.77	0.00	0.00	0.00		54,971.77
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
401-20012	PERA Liability				54,971.77	0%				

Vendor: 4697 - PRE-PAID LEGAL SERVICES, INC.

Vendor Total: 200.86

INV0039608 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 200.86 0.00 0.00 0.00 200.86
 Pre Paid Legal Services, Inc. APBNK - APBNK

B: 88 P: 602



Payable Type	Post Date	Item Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Bank Code									

Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
N/A	0.00	0.00	200.86	0.00	0.00	0.00	200.86

Account Number	Account Name	Project Account Key	Amount	Percent
1-20018	Voluntary Insurance Liability		200.86	0%

Vendor: 09094 - READY MONEY

Vendor Total: 292.90

INV0039599 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 292.90 0.00 0.00 0.00 292.90

Garnishment-Ready Money APBNK - APBNK

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Garnishment-Ready Money	N/A	0.00	0.00	292.90	0.00	0.00	0.00	292.90

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	401-20014	Garnishments Liability		292.90	0%

Vendor: 2754 - STATE OF NEW MEXICO

Vendor Total: 11,249.60

INV0039612 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 2,932.51 0.00 0.00 0.00 2,932.51

State of New Mexico APBNK - APBNK

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
State of New Mexico	N/A	0.00	0.00	2,932.51	0.00	0.00	0.00	2,932.51

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	401-20012	PERA Liability		2,932.51	0%

INV0039613 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 8,317.09 0.00 0.00 0.00 8,317.09

State of New Mexico APBNK - APBNK

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
State of New Mexico	N/A	0.00	0.00	8,317.09	0.00	0.00	0.00	8,317.09

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	401-20012	PERA Liability		8,317.09	0%

Vendor: 7020 - STATE OF NM TAXATION AND REVENUE

Vendor Total: 122.41

INV0039616 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 122.41 0.00 0.00 0.00 122.41

State of NM Taxation and Revenue APBNK - APBNK

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
State of NM Taxation and Revenue	N/A	0.00	0.00	122.41	0.00	0.00	0.00	122.41

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	401-20016	State Tax Liability		122.41	0%

Vendor: 2176 - TAXATION & REVENUE DEPARTMENT

Vendor Total: 8,526.96

INV0039626 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 8,526.96 0.00 0.00 0.00 8,526.96

STATE INCOME TAX APBNK - APBNK

Payment Date: 5/27/2016

Bank Draft: DFT0000347

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
STATE INCOME TAX	N/A	0.00	0.00	8,526.96	0.00	0.00	0.00	8,526.96

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	401-20016	State Tax Liability		8,526.96	0%

Vendor: 6146 - US DEPARTMENT OF EDUCATION

Vendor Total: 217.66

INV0039618 Invoice 5/27/2016 5/27/2016 5/27/2016 5/27/2016 217.66 0.00 0.00 0.00 217.66

US Department of Education APBNK - APBNK

B: 88 P: 603

**VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
PAYROLL AUTHORIZATION**

Payroll: 2016 Early Voting Election Workers

The attached computer printout lists all checks issued by the Finance Department on May 31, 2016

Direct Deposit #- through Direct Deposit #- **Totaling: \$0.00**

Deduction Check #132221 through Deduction Check #132221 **Totaling: \$351.53**

Bank Draft #DFT0000348 through Bank Draft#DFT0000348 **Totaling: \$35.97**

Payroll Check #100133 through Payroll Check #100147 **Totaling: \$5,608.15**

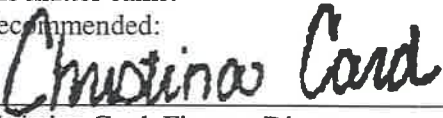
Listing total **\$5,995.65**

All have been reviewed for:

1. Appropriate documentation and approvals.
2. Authorized budget appropriations.
3. Compliance with New Mexico Statutes, and
4. DFA Rules and Regulations

In recognition of the above, the Manager's Office request this action be officially recorded in the minutes of the regular County Commission meeting before which body this matter came.

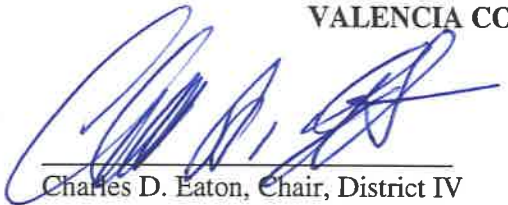
Recommended:



Christina Card, Finance Director

Done this 15 day of June, 2016

VALENCIA COUNTY BOARD OF COMMISSIONERS



Charles D. Eaton, Chair, District IV



Jhonathan Aragon, Vice-Chair, District V



Helen Y. Cole, Commissioner, District 1




Alicia Aguilar, Commissioner, District II

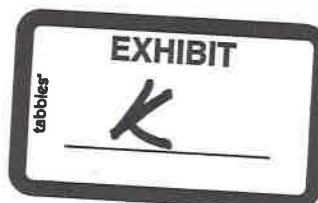


David A. Hyder, Commissioner, District III

ATTEST:


Peggy Carabajal, County Clerk

B: 88 P: 604





Valencia County, NM

Payroll Check Register

Checks

Pay Period: 5/31/2016-5/31/2016

Packet: PYPKT00904 - 5/21/2016-5/27/2016 Early Voting Election Workers

Payroll Set: Valencia County Payroll - 01

Employee	Employee #	Check Type	Date	Amount	Number
Sanchez, Deborah Caldwell-	<u>3638</u>	Regular	05/31/2016	388.29	100133
Baldonado, Annabelle	<u>4226</u>	Regular	05/31/2016	388.29	100134
Castillo, Anna	<u>4471</u>	Regular	05/31/2016	352.09	100135
Castillo, Arthur F	<u>4212</u>	Regular	05/31/2016	388.29	100136
Garcia, Mabel	<u>4210</u>	Regular	05/31/2016	388.29	100137
Gutierrez, Margaret E	<u>4214</u>	Regular	05/31/2016	352.09	100138
Hernandez, Judy	<u>4300</u>	Regular	05/31/2016	372.90	100139
McNabb, Lillie M	<u>4213</u>	Regular	05/31/2016	352.09	100140
Ridley, Ronald L	<u>4211</u>	Regular	05/31/2016	372.90	100141
Robbins, Alana C	<u>4299</u>	Regular	05/31/2016	388.29	100142
Salazar, Isabel	<u>4224</u>	Regular	05/31/2016	383.87	100143
Shoemaker, Ginger	<u>4469</u>	Regular	05/31/2016	388.29	100144
Steininger, Deborah	<u>4470</u>	Regular	05/31/2016	352.09	100145
Stone, Eileen F	<u>4208</u>	Regular	05/31/2016	352.09	100146
Ulivarri, Mary Esther	<u>4222</u>	Regular	05/31/2016	388.29	100147

B: 88 P: 605





Valencia County, NM

Payroll Check Register Report Summary

Pay Period: 5/31/2016-5/31/2016

Type	Count	Amount
Regular Checks	15	5,608.15
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	0	0.00
Total	15	5,608.15

B: 88 P: 606





Valencia County, NM

Check Register

Packet: APPKT02421 - 2016 Election Workers

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK 6757	VALENCIA COUNTY	05/31/2016	Regular	0.00	351.53	132221

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	2	1	0.00	351.53
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	1	0.00	351.53

B: 88 P: 607



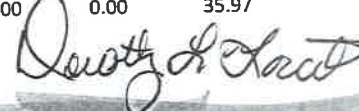


Valencia County, NM

Payable Register

Payable Detail by Vendor Name

Packet: APPKT02420 - PYPKT00904 - 5/21/2016-5/27/2016
Early Voting Election Workers

Payable #	Payable Type	Post Date	Item Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description		Bank Code								
Vendor: 2176 - TAXATION & REVENUE DEPARTMENT										Vendor Total: 35.97
INV0039715	Invoice	5/31/2016	5/31/2016	5/31/2016	5/31/2016	35.97	0.00	0.00	0.00	35.97
STATE INCOME TAX		APBNK - APBNK		Payment Date: 5/31/2016				Bank Draft: DFT0000348		
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
STATE INCOME TAX	N/A	0.00	0.00	35.97	0.00	0.00	0.00	35.97		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
401-20016	State Tax Liability				35.97	0%				

Quotly & Hart

Vendor: 6757 - VALENCIA COUNTY										Vendor Total:	351.53
INV0039714	Invoice	5/31/2016	5/31/2016	5/31/2016	5/31/2016	180.23	0.00	0.00	0.00	180.23	
Federal Tax Deposit		APBNK - APBNK									
Items											
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total			
Federal Tax Deposit	N/A	0.00	0.00	180.23	0.00	0.00	0.00	180.23			
Distributions											
Account Number	Account Name	Project Account Key			Amount	Percent					
401-20020	Federal Tax Liability				180.23	0%					
INV0039716	Invoice	5/31/2016	5/31/2016	5/31/2016	5/31/2016	171.30	0.00	0.00	0.00	171.30	
MEDICARE TAXES		APBNK - APBNK									
Items											
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total			
MEDICARE TAXES	N/A	0.00	0.00	171.30	0.00	0.00	0.00	171.30			
Distributions											
Account Number	Account Name	Project Account Key			Amount	Percent					
401-20020	Federal Tax Liability				171.30	0%					

B: 88 P: 608





VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS

RESOLUTION No 2016-40

A Resolution to Adopt the Budget and Accounting Manual Second Edition

WHEREAS, the Board of County Commissioners met in a workshop/special business meeting on Wednesday, June 15, 2016 at 10:00 am at the County Administration Building at 444 Luna Ave., Los Lunas, NM 87031; and,

WHEREAS, pursuant to NMSA 1978 Section 4-38-1 (1884) the powers of a county as a body politic and corporate shall be exercised by a board of county commissioners; and,

WHEREAS, NMSA 1978, Sections 4-37-1 *et seq.* provides that counties may adopt those resolutions and ordinances, not inconsistent with statutory or constitutional limitations placed on counties, to discharge those powers necessary and proper to provide for the safety, preserve the health, promote the prosperity and improve the morals, order, comfort and convenience of the county and its inhabitants; and,

WHEREAS, the Board is responsible for fiscal oversight of the County and as its legislative body is responsible for creation and administration of its budget in order to provide the necessary services to the County's inhabitants, See NMSA 1978, Section 4-38-16 (1876) and Section 6-10-8 (1987); and,

WHEREAS, the Board created the Valencia County Finance Department to act on its behalf and provided that its primary focus is to provide reliable financial information that is in accordance with all Federal, state and county regulations and to support the public and the board of county commissioners with the ability to make informed financial decisions; and,

WHEREAS, the goal of the Budget and Accounting Manual is to align county financial processes with generally accepted accounting principles and financial regulations in order to safeguard taxpayer assets and promote fiscal accountability for Valencia County; and,

WHEREAS, the Finance Department, under the direction of the county is generally responsible for bolstering fiscal responsibility through the administration and coordination of internal accounting and other affairs, controls, procedures and services of a fiscal nature of the county government and agencies thereof See, NMSA 1978, Sections 6-5-1 *et seq.* and 2.2.2 NMAC Audit Rule and 2.2.3 NMAC Budget Certification Rule; and,



WHEREAS, internal control over financial reporting is defined as a process designed by, or under the supervision of the entity's principal executive and principal financial officers, or persons performing similar functions, and effected by the entity's governing board, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles and includes those policies and procedures that:

1. Pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the entity;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the entity are being made only in accordance with authorizations of management and directors of the entity; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the entity's assets that could have a material effect on financial statements.; and,

WHEREAS, people are what make internal controls work, Internal control is not just the policies and procedures contained in an accounting manual. Personnel play an important role in maintaining an effective internal control environment; and,


NOW THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Valencia County Adopts this Second Edition Valencia County Budget and Accounting Manual as the principal guideline for county financial control.

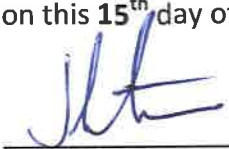
BE IT FURTHER RESOLVED that the Board of County Commissioners of Valencia County repeal Resolution 2014-32 the First Edition Valencia County Budget and Accounting Manual with the adoption of this Resolution.

B: 88 P: 610

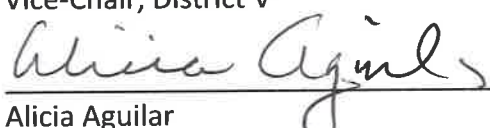



APPROVED, ADOPTED, AND PASSED on this 15th day of June, 2016.


Charles D. Eaton
Chair, District IV



Jhonathan Aragon
Vice-Chair, District V

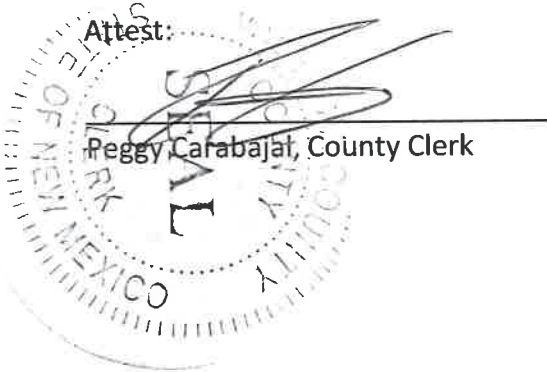

Helen Y. Cole
Commissioner, District I


Alicia Aguilar
Commissioner, District II


David A. Hyder
Commissioner, District III

Attest:


Peggy Carabajal, County Clerk



B: 88 P: 611



VALENCIA COUNTY BUDGET AND ACCOUNTING MANUAL



2nd Edition Adopted June 15, 2016

B: 88 P: 612



Valencia County

**BUDGET AND
ACCOUNTING MANUAL**

Second Edition

in accordance with 6-5-1 NMSA 1978, 2.2.2 NMAC State Audit Rule, and the 2.2.3 NMAC Budget
Certification Rule

for required use by the Valencia County Finance Department and county agencies

Prepared under the direction or advice of: **Valencia County Board of Commissioners, Office of the
County Manager and Independent Public Auditors (IPA)**

B: 88 P: 613



PREFACE

This second edition of the Budget and Accounting Manual (BAM), effective June 2016 intends to continue the standard of accountability and fiscal responsibility for Valencia County. The Finance Department's primary focus is to provide reliable financial information that is in accordance with all Federal, state and county regulations and to support the public and the board of county commissioners with the ability to make informed financial decisions.

Our goal in maintaining this manual is to align county financial processes with generally accepted accounting principles and financial regulations in order to safeguard taxpayer assets and promote fiscal accountability for Valencia County.

We also intend this document to be easy to understand and widely used throughout all county departments.

We hope that this document remains as a living document that is updated regularly in order to maintain the most up to date budget and accounting processes.

Christina Card
Finance Director

B: 88 P: 614



Contents

CHAPTER ONE: INTERNAL CONTROLS –WHO NEEDS THEM?	1
A. The Role of the Finance Department	1
B. Applicability of the Internal Control Guidebook	1
C. What is Internal Control over Financial Reporting?	2
D. Why Do We Need Internal Controls?	4
E. Effect of Information Technology on Internal Control	5
F. Limitations of Internal Control	6
CHAPTER TWO: THE FIVE HORSEMEN OF INTERNAL CONTROL	7
A. Control Environment	7
B. Risk Assessment	8
C. Control Activities	11
D. Information and Communication	11
E. Monitoring	12
CHAPTER THREE: ACTIVITIES FOR THE CONTROLLING MIND	13
A. Transaction Processing Errors and Frauds	13
B. Control Methods and Techniques	14
1. Personnel and Payroll Activities	15
2. Other Expenditure Activities	16
3. Inventories	16
4. Check Writing Activities	16
5. Revenue Activities	16
CHAPTER FOUR: ALL SYSTEMS GO	20
A. Potential Benefits of Using IT in the Financial Reporting Process	20
B. Potential Risks of Using IT in the Financial Reporting Process	20
C. General Controls Versus Application Controls	21
D. The Role of the IT Specialist	23
CHAPTER FIVE: “THE PLAN”	24
STEP 1: Identify who does what	25
STEP 2: Determine what to evaluate	25
STEP 3: Document the transaction processing cycle	26
STEP 4: Test the controls	26
STEP 5: Evaluate findings and report the results	27



STEP 6: Continuous Monitoring	27
CHAPTER SIX: TESTING, TESTING, 1-2-3.....	28
ENTITY-LEVEL TESTS	28
A. Document Review	28
B. Surveys and Inquiries	29
C. General Computer Controls	31
ACTIVITY-LEVEL TESTS	32
A. Using Focus Groups.....	32
B. Observation	33
D. Reconciliations.....	34
E. Application Controls	35
F. Summary.....	35
CHAPTER SEVEN: THE BOTTOM LINE.....	36
A. Judging the Severity of Internal Control Deficiencies.....	36
B. Reporting Guidelines.....	38
CHAPTER EIGHT: BUDGET & ACCOUNTING	39
Introduction.....	39
Accounting Overview	41
Budgeting Overview	44
Budget Procedures	48
CHAPTER NINE: FUND STRUCTURE	48
GENERAL.....	48
Governmental Fund Types.....	49
Object Codes	50
Expense Account Object Code Definitions	60
Department Categories.....	63
CHAPTER TEN: FINANCIAL PROCEDURES.....	63
Finance Director Procedures.....	63
Finance Administrator Procedures.....	64
Senior Accountant Procedures	64
Accounts Payable Procedures	65
Payroll Office Procedures	66
Grants Administrator Office Procedures	67

B: 88 P: 616



Pre Award	67
Post Award.....	68
Grant Delivery	69
Securing services -- sub-contracting procedures:	69
Required Procedures for Capital Outlay Grants Requiring a Fiscal Agent	71
Grant Delivery	72
CASH MANAGEMENT PROCEDURES	74
Establishing Cash Collection Points	74
Cash Collections	75
Fundraising-Cash Collections.....	76
Balancing/Reconciling.....	76
Preparation of Deposits.....	76
INTERNAL CONTROL PROCEDURE CHECKLISTS.....	77
APPENDIX A: INTERNAL CONTROL CHECKLISTS.....	77
Control Activities Form for Financial Close and Reporting.....	1
Control Activities Form for Cash	5
Control Activities Form for Revenue, Receivables, and Receipts—Governmental Funds	8
Control Activities Form for Sales and Service Revenue and Receivables—Proprietary Funds	15
Control Activities Form for Expenditures/Expenses for Goods and Services and Accounts Payable and Other Liabilities.....	23
Control Activities Form for Payroll and Related Liabilities.....	27
Control Activities Form for Inventories	29
Control Activities Form for Capital Assets and Expenditures.....	34
Control Activities Form for Debt and Debt Service Expenditures	39
Control Activities Form for Equity and Financial Statement Reconciliations	41
APPENDIX B: FINANCIAL STATUTES	43



CHAPTER ONE: INTERNAL CONTROLS –WHO NEEDS THEM?

A. The Role of the Finance Department

The *Finance Department*, under the direction of the county manager is generally responsible for bolstering fiscal responsibility through the administration and coordination of internal accounting and other affairs, controls, procedures and services of a fiscal nature of the county government and agencies thereof *See*, NMSA 1978, Sections 6-5-1 *et seq.* and 2.2.2 NMAC Audit Rule and 2.2.3 NMAC Budget Certification Rule. The Valencia County Board of County Commissioners and the county manager empower the *Finance Department* to direct and control the accounting for all the fiscal affairs of the local government and agencies thereof and to provide for the maintenance of the accounting records for those fiscal affairs. *The Finance Department*, through the use of generally accepted accounting principles, is also responsible for establishing and maintaining systems of accounting and for prescribing the principles, standards and related requirements of those systems.

B. Applicability of the Internal Control Guidebook

The Internal Control Guidebook is the first chapter in the *Budget and Accounting Manual* due to the critical nature of the control process. It focuses on management's responsibilities for establishing and maintaining agency internal controls. Essentially, internal control is defined as a coordinated set of policies and procedures used by managers to ensure that their agencies, programs, or functions operate efficiently and effectively in conformance with applicable laws and regulations, and that the related transactions are accurate, properly recorded and executed in accordance with management's directives.

Throughout the year, management is expected to conduct reviews, tests and analyses of internal controls to ensure their proper operation. Agency management is responsible for the extent of the efficiency and effectiveness of internal controls, as well as any deficiencies. When weaknesses are identified, including any internal or external audit findings, a plan and schedule for corrective action should be prepared.

The purpose of this *Guidebook* is to provide a tool that agencies can use in performing internal control evaluations. The *Guidebook* is consistent with the internal control model developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The COSO framework, which is well accepted by accounting authorities and professionals, identifies three categories of internal control objectives:

B: 88 P: 618



Efficiency and effectiveness of operations

Financial reporting

Compliance with laws and regulations

Although an agency's internal control plan may address objectives in each of these categories, not all of the objectives and related controls are relevant to financial reporting. Generally, the focus of the *Finance Department* is on internal control objectives and activities that pertain to financial reporting. However, since some controls may achieve objectives in more than one category, *all* controls that could materially affect financial reporting shall be considered for purposes of this *Guidebook* as part of *internal control over financial reporting*.

Because agencies in county government vary in size, complexity, and degree of centralization, no single method of internal controls is universally applicable. This *Guidebook* provides a general framework. It is management's responsibility to develop the detailed internal control policies, procedures, and practices that best fit each agency's business needs.

C. What is Internal Control over Financial Reporting?

For purposes of this document, internal control over financial reporting is defined as follows:¹

Internal Control over Financial Reporting

Internal control over financial reporting is defined as a process designed by, or under the supervision of the entity's principal executive and principal financial officers, or persons performing similar functions, and effected by the entity's governing board, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles and includes those policies and procedures that:

1. Pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the entity;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the entity are being made only in accordance with authorizations of management and directors of the entity; and

¹ This definition was adapted from the definition of internal control set forth in Public Company Accounting Oversight Board (PCAOB) Auditing Standard No. 5: An Audit of Internal Control over Financial Reporting That is Integrated with an Audit of Financial Statements, June 12, 2007.



3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the entity's assets that could have a material effect on financial statements.

The previous definition reflects certain fundamental concepts: Internal control is a process. It is a means to an end, not an end in itself.

- . People are what make internal control work. Internal control is not just the policies and procedures contained in an accounting manual. Personnel play an important role in making internal control happen.

- . No matter how well designed and operated, internal control can provide only reasonable (not absolute) assurance that all agency objectives will be met.

When designing and implementing internal control activities, managers should consider the following four basic principles:

- . Internal control should benefit, rather than hinder, the organization. Internal control policies and procedures are not intended to limit or interfere with an agency's duly granted authority related to legislation, rule-making or other discretionary policy-making.

- . Internal control should make sense within each agency's unique operating environment.

- . Internal control is not a set of stand-alone practices. Internal control is woven into the day-to-day responsibilities of managers and their staff.

- . Internal control should be cost effective.

Internal control is not a separate, static system. Instead, it should be viewed as a continuous series of actions and activities that are interwoven throughout an entity's operations. In a sense, internal control is management control built into the entity as part of its infrastructure to help managers run the entity and achieve their goals on an ongoing basis.

B: 88 P: 620



D. Why Do We Need Internal Controls?

Accountability

Agency managers are responsible for managing the resources entrusted to them to carry out government programs. A major factor in fulfilling this responsibility is ensuring that adequate controls exist. Adequate internal controls allow managers to delegate responsibilities to subordinate staff and contractors with reasonable assurance that what they expect will happen, actually does.

The concept of accountability is intrinsic to the governing process. Public officials, legislators, and taxpayers are entitled to know whether government funds are handled properly and in compliance with applicable laws and regulations. They need to know whether government organizations, programs, and services are achieving the objectives for which they were authorized and funded. A key factor in achieving these objectives and minimizing operational problems is the implementation of appropriate internal control.

Encourage Sound Financial Management Practices

Management's role is to provide the leadership that an agency needs to achieve its goals and objectives. Part of that responsibility encompasses establishing internal control policies and procedures designed to safeguard agency assets, check the accuracy and reliability of financial data, promote operational efficiency, and encourage adherence to prescribed managerial policies and compliance with applicable laws and regulations. The exact plan of internal control will depend, in part, on management's estimation and judgment of the benefits and related costs of control procedures, as well as on available resources.²

Effective internal control helps managers cope with shifting environments and evolving demands and priorities. As programs change and as agencies strive to improve operational processes and implement new technologies, management must continually evaluate its internal control to ensure that the control activities being used are effective and updated when necessary.

Facilitate Preparation for Audits

Each agency is periodically subject to audit by the contracted Independent Public Accountant (IPA), federal auditors and; in some cases, by internal auditors. These audits are conducted to ensure the following:

- Public funds are administered and expended in compliance with applicable laws and regulations;

² This subsection on the effect of IT on internal control was adapted from AICPA Professional Standards, AU Section 319.17, Consideration of Internal Control in a Financial Statement Audit.



. Agency programs are achieving the objectives for which they were authorized and funded;

. Programs are managed economically and efficiently;

. Financial statements accurately represent the financial position of Valencia County; and

. Information system controls exist and provide a reasonable basis for relying on system results.

Only in rare instances, where audit procedures are developed to accomplish very limited objectives, will an audit not include an assessment of an agency's system of internal control.

Fraud Prevention

Managers are accountable for the adequacy of the internal control systems in their agencies. Weak or insufficient internal controls may result in audit findings and, more importantly, can lead to theft, shortages, operational inefficiency, or a breakdown in the control structure.

E. Effect of Information Technology on Internal Control³

The use of information technology (IT) affects the fundamental manner in which transactions are initiated, recorded, processed, and reported. In a manual system, an entity uses manual procedures to record transactions in a paper format. Internal controls are also manual and may include such procedures as approvals and reviews of activities, reconciliations and follow-up of reconciling items. Alternatively, computerized information systems use automated procedures to initiate, record, process and report transactions. As a result, records are stored in electronic formats that may replace paper documents. Controls for computerized systems generally consist of a combination of automated controls (e.g., controls embedded in the computer programs) and manual controls. The manual controls may be independent of IT; they may use information produced by IT; or they may be limited to monitoring the information systems and automated controls and handling exceptions. The mix of manual and automated controls will vary with the nature and complexity of an entity's use of IT.

³ The discussion on the limitations of IT controls was adapted from AICPA Professional Standards, AU Section 319.21, Consideration of Internal Control in a Financial Statement Audit.



F. Limitations of Internal Control

Internal controls, no matter how well designed and operated, can provide only *reasonable assurance* to management regarding the achievement of an entity's objectives, the reliability of reports, and compliance with laws and regulations. Certain limitations are inherent in all internal control systems.

Cost will prevent management from installing an ideal system and, for this reason; management will choose to take certain risks because the cost of preventing such risks cannot be justified. In addition, *more* is not necessarily *better* in the case of internal controls. Not only does the cost of excessive or redundant controls exceed the benefits, but a negative perception may also result. If employees consider internal controls to be —red tape, this viewpoint can adversely affect their regard for internal controls in general.

A second limitation to internal control is the reality that the process is subject to *human judgment* which can be faulty. Breakdowns can also occur because of simple errors or mistakes. Management may fail to anticipate certain risks and, thus, does not design and implement appropriate controls. Controls can also be circumvented by the collusion of two or more people and/or by management's improper override of the system.



CHAPTER TWO: THE FIVE HORSEMEN OF INTERNAL CONTROL

Each agency and each business unit's internal controls and internal control plan will be unique; however, the internal control components set forth in this chapter should be incorporated into all systems of internal control. Using the COSO model, referred to in *Chapter One*, the internal control process can be broken down into five interrelated components that are derived from and integrated with the management process. These five components, which are the necessary foundation for an effective internal control system, include:⁴

- . Control environment
- . Risk assessments
- . Control activities
- . Information and communication
- . Monitoring

A. Control Environment

The *control environment* of a local government sets the tone of the organization and influences the effectiveness of internal controls within the agency. The control environment is an intangible factor. Yet, it is the foundation for all other components of internal control, providing discipline and structure and encompassing both technical competence and ethical commitment. Managers must evaluate the internal control environment in their own business unit and agency as the first step in the process of analyzing internal controls. Many factors determine the control environment, including the following:

- . **Management's attitude, actions, and values** set the tone of an organization, influencing the control consciousness of its people. Internal controls are likely to function well if management believes that those controls are important and communicates that view to employees at all levels through policy statements, codes of conduct and by behavioral example.

⁴ The information presented in this chapter is based on the principles set forth in Internal Control—Integrated Framework, Committee of Sponsoring Organizations of the Treadway Commission (COSO), American Institute of Certified Public Accountants, USA, 1992.



Management demonstrates a positive attitude toward internal control by providing appropriate training and including internal control in performance evaluations, discussing internal controls at management and staff meetings, and by rewarding employees for

good internal control practices. Management supports good internal controls by emphasizing the value of internal auditing and being responsive to information developed through internal and external audits.

Commitment to competence and human resources policies and practices.

Commitment to competence includes management's consideration of the competence levels for particular jobs and how those levels translate into requisite skills and knowledge. Managers are required to comply with established personnel policies and practices for hiring, training, evaluating, promoting, and compensating employees, and to provide employees the resources necessary to perform their duties. Hiring and staffing decisions include pertinent verification of education and experience and, once on the job, the employee is given the necessary formal and on-the-job training.

Management should provide candid and constructive counseling and performance appraisals. Promotions driven by periodic performance appraisals demonstrate commitment to the advancement of qualified personnel to higher levels of responsibility.

. **Assignment of authority and responsibility; organizational structure.** This factor includes management's responsibility for defining key areas of authority and responsibility and establishing appropriate lines of reporting. Management should provide policies and direct communications so that all personnel understand the agency's objectives, know how their individual actions interrelate and contribute to those objectives, and recognize how and for what they will be held accountable.

In addition to organizational hierarchies, a proper segregation of duties is a necessary condition to make control procedures effective. Management should ensure adequate separation of the following responsibilities: authorization of transactions, recording of transactions, custody of assets, and periodic reconciliation of existing assets to recorded amounts.

. **Advisory board participation.** The involvement of an agency's governing board in a review of internal controls and audit activities can be a positive influence on the agency's control environment.

B. Risk Assessment

Organizations exist to achieve some purpose or goal. Goals, because they tend to be broad, are usually divided into specific targets known as objectives. A *risk* is anything that endangers the achievement of an objective.



Risk assessment, the second internal control component, is the process used to identify, analyze, and manage potential risks. Over the course of time, situations can occur which prevent a business unit or an agency from fulfilling its responsibilities and meeting its goals and objectives. Because of this possibility, successful managers continually identify and analyze potential risks to their organizations.

- . What circumstances might endanger future funding of agency programs?
- . What practices are being questioned by auditors and other oversight agencies?
- . What information is critical to the agency's operations and how vulnerable is it?
- . What activities are regulated by the federal government?
- . Which areas are most susceptible to fraud?
- . Are assets (cash, inventory, fixed assets) adequately protected?

When beginning a risk assessment, managers should start by analyzing the two circumstances most likely to create problems: *change* and *inherent risk*.

Periods of Change

The risk that objectives will not be achieved increases dramatically during a time of change. Some examples of circumstances that expose an agency to increased risk are listed below:

- . Changes in management responsibilities
- . Disruption of information systems processing due to new or revamped systems
- . Rapid growth and/or new technology
- . New programs or services
- . Re-engineering agency operating processes
- . Downsizing agency operations
- . Early retirements that reduce workforce and knowledge base

Inherent Risks

The second risk category involves activities, which due to their nature, have a greater potential for loss from fraud, waste, unauthorized use, or misappropriation. Cash



handling, for example, has a much higher inherent risk for theft than data entry activities do.

Other examples of activities where inherent risk is high include the following:

- . Situations and systems that involve great *complexity* increase the risk that a program or activity will not operate properly or comply fully with applicable regulations.
- . *Third party beneficiaries* are more likely to fraudulently attempt to obtain benefits when those benefits are similar to cash.
- . *Decentralization* increases the likelihood that problems will occur. However, a problem in a centralized system may be more serious than a problem in a decentralized system because, if a problem does exist, it could affect the entire agency.
- . *A prior record of control weaknesses* often indicates a higher level of risk because bad situations tend to repeat themselves.
- . *A lack of corrective actions* in response to control weaknesses identified in prior audits often indicates that future problems are likely to occur.

Evaluate Identified Risks

Once potential risks are identified, they should be analyzed for their possible effect. . *How important is this risk?*

. *How likely is it that this risk will occur?*

. *How large is the dollar amount involved?*

. *To what extent does the risk potential of one activity affect other activities?*

. *Are existing controls (policies and procedures) sufficient to manage this risk?*

. *To what degree are secondary controls in place?*

Both quantitative and qualitative ranking activities (link to Risk Assessment Form??) should be used to evaluate the severity of identified risks and the likelihood of their occurrence. A moderate loss that is likely to occur may pose as much danger as a more serious loss that is less likely to occur.

Risk Response

Many risks are accepted or avoided by implementing effective control activities ahead of time. Other risks, beyond our control (e.g. a severe weather event or power



outage that prevents access to financial systems) should also be identified. Managers must be ready to respond to these with a set of activities (e.g. disaster recovery plan).

C. Control Activities

Once managers identify and assess risks, the next step is to develop methods to minimize the risks. These methods are referred to collectively as *control activities*, the third component of internal control. By control activities, we mean the *policies, procedures, techniques, and mechanisms* that enforce management's directives. Control activities occur at all levels and functions. They include a wide range of diverse activities such as approvals, authorizations, verifications, reconciliations, performance reviews, security measures, and the creation and maintenance of appropriate documentation. In short, these activities represent basic management practices. See example below.

ACCOUNTS PAYABLE UNIT

OBJECTIVE NO. 1: Compliance with statewide bill paying policies.

a. **RISK NO. 1:** A/P staff does not have required knowledge, skills and ability.

i. **MITIGATING CONTROL NO. 1:** All A/P employees receive training within 2 weeks of hire.

ii. **MITIGATING CONTROL NO. 2:** The A/P accounting manager designates staff for crosstraining.

b. **RISK NO. 2:** Payments are made too late to take vendor discounts.

i. **MITIGATING CONTROL NO. 1:** All invoices are date-stamped upon receipt in the Financial Services office.

ii. **MITIGATING CONTROL NO. 2:** Monthly reports are generated that help A/P identify and investigate reasons for late payments.

Managers should be careful to avoid excessive control, recognizing that absolute assurance is generally not achievable and would be prohibitively expensive and impede productivity. When a problem arises, before implementing a new policy or procedure, managers should make sure that a relevant policy does not already exist that simply needs to be enforced.

Chapter Three presents a detailed discussion of the control methods and techniques commonly used by managers to mitigate risks.

D. Information and Communication

An agency's control structure must provide for the identification, capture and exchange of information both within the agency and with external parties. For



example, management relies on the information system, including the accounting system, for reporting on agency or program activities to the Legislature, oversight agencies, and federal grantors. Accurate information communicated in a timely manner is, therefore, the focus of the fourth component of internal control.

Within the organization, communication must be up, as well as down. Supervisors must communicate duties and responsibilities to their staff. Staff and middle management must be able to alert upper management to potential problems. Administrative and program staff must communicate requirements and expectations to each other. Well-designed internal controls outline the specific authority and responsibility of individual employees in carrying out their day-to-day activities. They also serve as a point of reference for employees seeking guidance when unusual situations arise.

Sending information electronically allows management to immediately distribute new procedures and other information to a large staff. Agencies should consider conducting in-house training sessions upon releasing new or revised internal control policies and procedures. Internal control concepts should be emphasized as a part of the orientation for new employees. Managers should reinforce policies and procedures through their own actions and words.

Effective communication also encourages employee involvement. Agencies should consider establishing a process that supports recommendations from employees for quality improvement and acknowledges good suggestions with meaningful recognition. Employees should also feel they can report suspected improprieties without fear of reprisal and that their anonymity and confidentiality will be respected.

E. Monitoring

After risks have been identified, policies and procedures put into place and information on control activities communicated, managers must implement the fifth component of internal control, *monitoring*. Monitoring assesses the quality of internal controls over time, making adjustments as necessary. Like the other four components, monitoring is a basic management practice that involves activities such as performance evaluations; ongoing supervisory activities, reviews and analyses; and independent evaluations of internal controls performed by management or other parties outside of the process. Proper monitoring ensures that controls continue to be adequate and to function properly.

Monitoring allows a manager to identify whether controls are being followed before problems occur. For example, a business unit's internal control plan may identify situations where crosstraining is required. If the manager does not monitor the plan to ensure that cross-training occurs on a regular basis, he or she may discover too late that the back-up staff will not be able to handle the operations when circumstances change.

B : 88 P : 629



The monitoring process should also include policies and procedures designed to ensure that the findings of audits and other reviews are promptly resolved. Managers should determine the proper remedies in response to audit findings and complete, within established time frames, all actions needed to correct identified deficiencies.

CHAPTER THREE: ACTIVITIES FOR THE CONTROLLING MIND

Control activities help ensure that management directives are carried out. They include (1) performance reviews, such as an analysis and follow-up of budget variances; (2) transaction processing controls, including approvals, verifications and reconciliations; (3) physical controls designed to ensure safeguarding and security of assets and records; and (4) segregation of duties designed to reduce opportunities for a person to be in a position to perpetrate and conceal errors and frauds when performing normal duties.

A. Transaction Processing Errors and Frauds

Control activities (both computerized and manual) are imposed on the accounting system for the purpose of preventing and detecting errors and frauds that might enter and flow through to the financial statements.

Seven Categories of Errors and Frauds

1. *Invalid transactions are recorded:* Fictitious revenue transactions are recorded and charged to nonexistent customers.
2. *Valid transactions are omitted from the accounts:* Shipments of merchandise to customers are not recorded.
3. *Unauthorized transactions are executed and recorded:* A customer's order is not approved for credit, yet the goods are shipped and/or the service is provided and billed to the customer without requiring payment or an advance deposit.
4. *Transaction amounts are inaccurate:* A customer is billed and the sale is recorded in the wrong amount because the quantity shipped and quantity billed are not the same and the unit price is for a different product.
5. *Transactions are classified in the wrong accounts:* Expenditures for capital acquisitions are coded and charged to an operating supplies object.
6. *Transaction accounting and posting are incorrect:* Sales are posted in total to the accounts receivable GL control account, but not all of them are posted to the individual customer account records in the subsidiary ledger.
7. *Transactions are recorded in the wrong period:* Purchases made in one fiscal year (June) are recorded as expenditures in the next fiscal year when the invoice is received (July). Revenues attributable to July are recorded as transactions occurring in June.



Management's task is to design control activities that prevent, detect and correct these and other potential errors and other frauds. Front-end, or *preventive*, controls are performed before an action takes place. For example, a supervisor or manager must approve an invoice before it is processed for payment. Back-end, or *detective*, controls examine transactions after they have been processed to ensure they are appropriate. An example would be the month-end reconciliation of cash account balances to the bank statement to ensure that all payments have been recorded. Sometimes, the existence of detective controls can also serve to prevent irregularities. An individual tempted to use agency funds inappropriately may be deterred by the knowledge that the bank account is regularly reconciled.

B. Control Methods and Techniques

Control activities can be automated or manual, have various objectives and are performed at various organizational and functional levels. Generally, control activities that pertain to financial reporting can be grouped into the following categories.

Segregation of Duties

Segregation of duties is one of the most important features of an internal control plan. The fundamental premise of segregated duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake and review the same action. These are called incompatible duties when performed by the same individual. Examples of incompatible duties include situations where the same individual (or small group of people) is responsible for:

- . Managing both the operation of and recordkeeping for the same activity.
- . Managing custodial activities and recordkeeping for the same assets.
- . Authorizing transactions and managing the custody or disposal of the related assets or records.

Stated differently, there are four kinds of functional responsibilities that should be performed by different work units, or at a minimum, by different persons within the same unit:

- . *Authorization to execute transactions*: This duty belongs to persons with authority and responsibility to initiate and execute transactions.
- . *Recording transactions*: This duty refers to the accounting or recordkeeping function, which in most organizations, is accomplished by entering data into a computer system.



. *Custody of assets involved in the transactions:* This duty refers to the actual physical possession or effective physical control/safekeeping of property.

. *Periodic reviews and reconciliation of existing assets to recorded amounts:* This duty refers to making comparisons at regular intervals and taking appropriate action to resolve differences.

The advantage derived from an appropriate segregation of duties is twofold:

. Fraud is more difficult to perpetrate because it would require collusion of two or more persons, and most people hesitate to seek the help of others to conduct wrongful acts.

. By handling different aspects of the transaction, innocent errors are more likely to be found and flagged for correction.

At a minimum, an agency's plan of internal control should ensure that the following activities are properly segregated:

1. Personnel and Payroll Activities

. Individuals responsible for hiring, terminating and approving promotions should not be directly involved in preparing payroll or personnel transactions or inputting data.

. Managers should review and approve payroll deductions and time sheets before data entry, but should not be involved in entering payroll transactions.

. Individuals involved in payroll data entry should not have payroll approval authority.

. Individuals who are part of the payroll staff should not enter changes to their own data files.

. An individual who is not involved in the payroll process should periodically verify all personnel salaries and wage rates.

. Unless otherwise approved, dual update access to the central payroll processing system and the human resources personnel database should not be permitted.

. Gross pay adjustment reports should be received and reviewed by an individual outside of the payroll function.



2. Other Expenditure Activities

- . Individuals responsible for cash disbursement functions should be segregated from those responsible for cash receipts.
- . Individuals responsible for data entry of encumbrances and payment vouchers should not be responsible for approving these documents, nor batch release.
- . Departments should not delegate expenditure transaction approval to the immediate supervisor of data entry staff or to data entry personnel.
- . Delegated expenditure authority must be in writing and approved by the appointing authority.
- . Individuals responsible for acknowledging the receipt of goods or services should not also be responsible for purchasing or accounts payable activities.

3. Inventories

- . Individuals responsible for monitoring inventories should not have the authority to authorize withdrawals of items maintained in inventory.
- . Individuals performing physical inventory counts should not be involved in maintaining inventory records.

4. Check Writing Activities

- . Individuals who prepare/record checks should not sign the checks.
- . Individuals who prepare/record checks should not reconcile the checking account.

5. Revenue Activities

- . Individuals responsible for cash receipts functions should be segregated from those responsible for cash disbursements.
- Individuals who receive cash into the office should not be involved in preparing bank deposits.
- . Individuals who receive cash or make deposits should not be involved in reconciling the bank accounts.

B: 88 P: 633



. Individuals responsible for issuing agency billings should not be involved in estimating, budgeting, collecting or processing cash receipts and should not be directly involved in maintaining accounts receivable.

. Individuals responsible for maintaining accounts receivable records should not be directly involved in the billing process or cash receipting.

If agencies do not have sufficient staff to accomplish an optimum division of duties, management will need to be more actively involved in reviewing reports and reconciliations and ensuring transactions are adequately documented and properly authorized.

Access Controls

Control over physical access refers to the physical security of assets. Physical safeguards include secured facilities; limited access to assets and important records, documents and blank forms; and periodic physical counts that are compared with amounts shown on control records. Inventories of items held for sale and stocks of materials and supplies should not be available to persons who have no need to handle them. Likewise, access to accounts receivable records and payroll data should be denied to people who do not have a recordkeeping responsibility for them. Access control over information systems means that access to program documentation, data files, programs and computer hardware is limited to the extent required by individual job duties. Access controls should include the use of multilevel security, user identifications coupled with regularly changed passwords, limited access rooms, call backs and dial-up systems, use of file attributes and firewalls, and encryption of confidential information.

Periodic Reconciliations

Managers should provide for periodic comparison of recorded amounts with independent evidence of existence and valuation. Internal auditors and/or other members of the accounting staff can perform such comparisons on a regular basis. These individuals, however, should not also have responsibility for authorization of the related transactions, accounting or recordkeeping, or custodial responsibility for the assets.

Periodic comparisons may include reconciliation of bank statements, inventory counting, confirmation of accounts receivable and accounts payable. The more frequent the comparisons, the greater the opportunity to detect errors. The results of nightly processing in the central accounting system for example, should be compared the next morning to the agency's detail summary records. Cash account balances per the central accounting system should be reconciled monthly to monthly bank statements (and to the agency's internal subsystem if one is involved).



For other records, the frequency of periodic comparisons must be balanced against the costs and benefits.

Subsequent action to correct differences is also important. Together, periodic comparisons and actions to correct errors lower the risk that material misstatements in the financial statements will occur.

Periodic Performance Comparisons

This category of controls includes periodic reviews of actual performance versus budgets, forecasts and prior period performance. Operating (activity-based) data is compared to financial data. The relationship of the two data sets is analyzed, with the differences investigated and corrective action taken if necessary. This type of control activity is usually performed by management employees that have no recordkeeping or custodial responsibilities.

Authority

Evidence must be maintained to demonstrate that only persons acting within the scope of their authority are allowed to authorize and execute transactions. Agencies need to document which persons have expenditure authority and the extent of that authority. The signature of authorized personnel is a matter of record and should be readily available for comparison when the underlying documents are audited. Periodically, the agency chief fiscal officer or delegate should perform reviews to ensure compliance.

Transfer transactions and adjusting entries, particularly yearend financial statement entries, require special control to avoid errors and possible misstatement. Management oversight is critical. The supporting documentation should provide clear evidence that these transactions have been properly reviewed and authorized *before* they are entered into the accounting system.

Documentation Control

Internal control systems, all transactions and other significant events should be clearly documented, and the documentation should be readily available for examination at each agency.

. *Detailed written evidence of the internal control system*, its objectives and activities, is essential. This documentation is valuable to managers in controlling their operations and is useful to auditors or others involved in analyzing and reviewing operations. Written documentation facilitates job training by communicating specific responsibilities. The documentation should appear in management directives, administrative policy, and accounting procedure manuals. Many documentation tools are available such as checklists, flow charts, narratives,



and software packages. These tools may be particularly helpful in documenting complex information systems and the related control activities.

- . *Internal control reviews and risk analyses* should be documented. Supporting documentation for conclusions should be kept on file for seven (7) years.

- . *Documentation of transactions* and other significant events should be timely, complete and accurate and should allow tracing the transaction or event from the source documents, while it is in process, through to the financial reports. It is important that each step in the transaction process is documented and the appropriate control accounts, ledgers and files are updated.

Regardless of format, the supporting documentation should indicate the purpose or reason for the transaction and that the transaction was properly authorized. The transaction amount should be clearly evident or easily verified upon recalculation. In addition, the documentation should fully support the information entered into the following data: fund number and/or project identifier, general ledger account, comptroller object; and vendor name/number, if applicable.

Adjusting entries, which include reclassifications, error corrections and yearend financial statement adjustments must be fully documented. In cases where estimates are used, the estimates must be reasonable, based on relevant information and sufficiently documented. For system-generated transactions, documentation that clearly describes the methodology, formulas and calculations, and the applicable system links and processes should be maintained.

Finally, transaction documentation should be archived in accordance with state archival rules.

Supervision

The effectiveness of any system of internal control depends on continuous, qualified supervision of all staff. It is management's primary means of monitoring and maintaining a system of internal control. In fulfilling their responsibilities, managers and supervisors should:

- . Assign tasks and establish written procedures for completing assignments.
- . Systematically review each staff member's work.
- . Approve work at critical points to ensure quality and accuracy.
- . Provide guidance and training when necessary.
- . Provide documentation of supervision and review (e.g., initialing examined work).



Adequate and timely supervision is especially important in small departments, where limited personnel make it difficult to establish a complete segregation of duties. Accounting and payroll reports are vital tools that managers can use in carrying out their supervisory responsibilities. The reports provide managers with timely information for transaction verification, analysis and forecasting, and reference purposes.

CHAPTER FOUR: ALL SYSTEMS GO

Because the accuracy and timeliness of financial reporting is to a large extent dependent on a well-controlled systems environment, more and more attention is being focused on the role of information technology (IT) in the financial reporting process. For most agencies, the role of information technology is critical to achieving an agency's financial objectives. Whether transactions are processed directly in central accounting system, or transmitted to the central accounting system from independent agency subsystems, IT systems are deeply embedded in the initiation, recording, processing and reporting of financial transactions.

A. Potential Benefits of Using IT in the Financial Reporting Process

IT provides the following potential internal control benefits because it enables an agency to:

- . Consistently apply predefined business rules and perform complex calculations in processing large volumes of transactions or data.
- . Enhance timeliness, availability and accuracy of information.
- . Facilitate additional analysis of information.
- . Enhance the ability to monitor the performance of the agency's activities and its policies and procedures.
- . Reduce the risk that control will be circumvented.
- . Enhance the ability to achieve effective segregation of duties by implementing security controls in applications, databases, and operating systems.

B. Potential Risks of Using IT in the Financial Reporting Process

IT also poses specific risks to an agency's internal control, such as:

- . Reliance on systems or programs that are inaccurately processing data, processing inaccurate data, or both.



- Unauthorized access to data that may result in destruction of data or improper changes to data, including the recording of unauthorized or nonexistent transactions or inaccurate recording of transactions.
- Unauthorized changes to data in master files.
- Unauthorized changes to systems or programs.
- Failure to make necessary changes to systems or programs.
- Inappropriate manual intervention.
- Potential loss or compromise of data.

The use of computer systems to process financial transactions, store data, and perform statistical and other analysis does not change the internal control objectives already discussed. However, extensive use of computer systems may change the techniques used to meet control objectives. For example, when IT is used in an information system, segregation of duties may be achieved or enhanced by implementing access security controls.

C. General Controls Versus Application Controls

In an automated environment there are two broad categories of controls: *general controls* and *application controls*.

General Controls

General controls apply to all information systems—mainframe, minicomputer, network, and end-user environments; they impact the entire data processing environment, including application systems. General controls address data center and network operations; system software acquisition and maintenance; physical security, environmental protection, disaster recovery, hardware maintenance and computer operations. Other examples include program change controls; controls that restrict access to programs or data; controls over implementation of packaged software or development of new software applications; and controls over system software that monitors the use of system utilities that could change financial data without leaving an audit trail.

Application Controls

Application controls, on the other hand, are more specific to individual application systems. They include both computerized and manual controls and are designed to



help ensure the completeness, accuracy, and validity of all information processed. Application controls should be installed at an application's interfaces with other systems to ensure that all inputs are received and are valid and outputs are correct and properly distributed.

. **Input control activities:** Input controls are designed to provide reasonable assurance that data received for computer processing have been properly authorized and converted into machine-sensible form, and that the data have not been lost, suppressed, added, duplicated, or improperly changed. Computerized input controls include validation procedures such as check digits, record counts, hash totals and batch financial totals. Computerized edit routines include valid character tests, missing data tests, sequence tests and limit or reasonableness tests – all designed to detect data conversion errors.

. **Processing control activities:** Processing controls are designed to provide reasonable assurance that data processing has been performed as intended without any omission or doublecounting. Many processing controls are the same as the input controls, but they are used during the actual processing phases. These controls include run-to-run totals, control total reports, file and operator controls, such as external and internal labels, system logs of computer operations, and limit or reasonableness tests.⁵

. **Output control activities:** Output controls are designed to provide reasonable assurance that processing results are accurate and distributed to authorize personnel only. Control totals produced as output during processing should be compared and reconciled to input and run-to-run control totals produced during processing. Computer-generated change reports for master files should be compared to original source documents for assurance that data are correct.

General and application controls over computer systems are interrelated. General control supports the functioning of application control, and both are needed to ensure complete and accurate information processing. If general controls are inadequate, the application controls are unlikely to function properly and could be overridden.

The checklists developed in conjunction with this *Guidebook* contain questions that relate to IT general and application control objectives from a financial systems perspective. Large agencies with internal audit functions may have already addressed most of these questions, particularly those agencies that operate in highly complex data processing environments and have large IT organizations. All agencies, however, will find that answering these questions provides the following benefits:

⁵ This subsection was adapted from the example on project team organization presented by Mr. Michael Ramos in his book entitled, *How to Comply with Sarbanes-Oxley Section 404 – Assessing the Effectiveness of Internal Control*, John Wiley & Sons, Inc., Hoboken, NJ, 2004.



- . Assurance that the agency's IT operations and investment strategies, as they relate to financial systems, are well planned, properly staffed and executed in accordance with the agency and statewide IT strategies and security and control policies.
- . Documentation that the agency has conducted a review of IT general and applications controls over financial systems, which can be incorporated into the agency's internal control plan.
- . A tool that agencies, who are contemplating replacement of existing financial systems or who are currently in the implementation phase, can use to monitor and control the acquisition/development software project.

D. The Role of the IT Specialist

When evaluating controls over computer processing, the presence of one or more of the following conditions may require the expertise of an IT specialist:

- . Technology is an integral part of the agency's business processes, involving both its primary, customer-oriented activities and its support activities, such as general management, planning, finance and accounting.
- . The agency has recently implemented a new IT financial system or made significant modifications to an existing financial system.
- . The agency is engaged in significant e-commerce activity.
- . Data is shared extensively between computer applications.
- . The IT specialist can help the evaluation team identify risks related to the IT system, document and test controls, design and assist in implementing missing controls, and monitor the continued effectiveness of IT controls.

The successful completion of the IT component of the evaluation project will largely depend on (1) how well the evaluation team leader and agency financial management understand the risks inherent in IT systems, and (2) IT management's understanding of the financial reporting process and its supporting systems. Ideally, senior IT management should be well-informed concerning the types of IT controls needed to support reliable financial information processing.



CHAPTER FIVE: "THE PLAN"

The Internal Control Guidebook requires each agency head to designate one senior manager as the agency's internal control officer. This person shall be responsible for the agency's overall internal control review. Working with agency managers and other personnel, the internal control officer's mission is to develop a cost effective approach that best fits the agency's size, staff and budget.

To get started, agencies are encouraged to create an internal control team. The team will need to formulate a strategy, establish timelines and set milestones, assign tasks to key personnel and keep the agency head informed of progress. Certain activities that should be undertaken in conjunction with the internal control review include:

- Updating/creating policies and procedures to reflect current processes
- Updating organization charts
- Identifying and listing electronic files
- Identifying financial data reports/data warehouse queries, where they are located and how they are accessed (central accounting system, accounting data mart, central payroll processing system; payroll data mart, PC based)
- Reviewing the organization of paper filing systems and archiving procedures
- Completing an inventory of fixed assets

There is no single prescribed methodology for conducting an evaluation of internal controls. Agencies that have an internal audit unit may already have adopted one of several risk assessment models. These models generally involve an assessment of administrative controls, as well as fiscal controls. For those agencies that do not have an internal audit function, the balance of this chapter presents a plan to evaluate fiscal internal controls, using a six-step approach.

1. Identify who does what; obtain copies of agency governance documents (mission statement, charter of governing boards, code of conduct, human resource policies and personnel handbook, accounting manuals, etc.).
2. Determine what business cycles/processes/activities to evaluate. Document the transaction processing cycles and related controls. Supplement written sources through inquiries and surveys.



3. Test the controls (how is the work being done versus how *should* the work be done)
4. Evaluate findings and report the results.
5. Monitor controls on a continuous basis.

AN INTERNAL CONTROL EVALUATION AND MONITORING PLAN

STEP 1: Identify who does what

- a. **Introduction:** In this section of the internal control plan, identify the agency's internal control officer and his/her responsibilities for providing technical support and assistance. Include brief statements that address the frequency of internal control evaluations, the agency's commitment to maintaining an effective internal control system, and how recommendations for improvement are handled, including those based on the findings of the Secretary of State, Audits division and federal auditors, if applicable. Identify other internal control contacts/team members.
- b. **Agency Mission:** State the agency's mission and mandate and cite applicable statutory references.
- c. **Organizational Structure:** Include names and titles of executive management. Discuss agency programs, number of employees, internal plan of organization, etc. Insert an organizational chart.
- d. **Management's Key Internal Control Concepts:** Discuss the key internal control concepts, philosophies and actions already put into effect that significantly strengthen the agency's overall control environment. Incorporate the agency's governance documents.

STEP 2: Determine what to evaluate

- a. **Set priorities:** Focus first on high risk divisions, business units, programs or activities. Incorporate management's special concerns and knowledge. Consideration should be given to the following factors.

The degree of centralization versus decentralization

Competency and integrity of personnel

Dollar amount of budget

Degree to which public purpose may be affected

Safeguarding of resources

Organizational checks and balances that may provide a type of secondary control

B: 88 P: 642



Negotiability of the assets involved

Legal mandates

Once the high risk divisions, programs and/or activities have been evaluated, a systematic plan should be established to review all other risk areas.

b. Identify financial cycles and sub-cycles: Most agencies have the following basic transaction cycles.

Expenditures

Revenue

Inventory

Fixed Assets

Payroll

Automated transaction processing

Agency specific programs and activities

STEP 3: Document the transaction processing cycle

In this section of the plan, document the types and the flow of transactions, the persons who process the transactions and the related control features, such as reviews and approvals, for each financial cycle identified above. Interview and involve other senior and line managers in the documentation phase, as necessary. Ask them to make the following records available to the members of the internal control team:

- Policies and procedure manuals, desk procedure manuals, flowcharts
- Job descriptions
- Business unit organizational charts
- Output reports

Agencies may find that the documentation phase is best accomplished by using a combination of documentation tools and formats, such as checklists, questionnaires, flow charts, narratives, and software packages. *Initially, focus on key processes and key check points.* With each successive review, more details can be added.

Review prior internal and external audit reports. If control weaknesses identified in prior audits have not been corrected, it may be an indicator of further problems.

STEP 4: Test the controls

Use a variety of techniques to test internal controls and gather evidence. For example, an agency's —control environment! may be verified through document reviews, employee surveys, and management inquiries. For transaction-oriented controls, use an employee focus group to help identify the various control points in a processing stream and then perform a —walk-

B: 88 P: 643



throughout to test prescribed procedures against actual operations. See *Chapter Six* for more details on testing procedures and example survey/inquiry tools.

STEP 5: Evaluate findings and report the results

The next step is to evaluate your findings and determine whether existing controls are sufficient to manage the risks. The risk questions presented in *Chapter Two* are repeated here:

- *How important is this risk?*
- *How likely is it that this risk will occur?*
- *How large is the dollar amount involved?*
- *To what extent does the risk potential of one activity affect other activities?*
- *Are existing controls (policies and procedures) sufficient to manage this risk?*
- *To what degree are secondary controls in place?*

Be certain to confirm your findings and evaluation by discussing them with appropriate business unit and agency managers. Ask them to develop corrective action plans and to submit a schedule for completion.

Finally, document your findings, both positive and negative, in a written report that is presented to senior management. Include recommendations for improvements, identify any redundant controls that should be modified or eliminated, and present the business unit's responses and corrective action plans.

STEP 6: Continuous Monitoring

Review internal controls for high risk divisions, business units and activities annually, more frequently if warranted. Review areas of lower risk annually by spot checking key controls, with full reviews every five years, unless there are significant changes in the operating environment. Situations involving new programs, changes in personnel, agency reorganizations or new systems increase the exposure to risk and,



therefore, require more frequent review. Perform follow up for prior evaluations to make certain that corrective actions have been taken.⁶

CHAPTER SIX: TESTING, TESTING, 1-2-3

The COSO framework (described in *Chapter Two*) divides internal controls into two different levels, the general, entity-wide level and the specific, activity-level. The approach presented in this *Guidebook* is to test the effectiveness of entity-level controls first. By understanding entity-level controls, the agency's internal control team should be better able to develop tests at the activity-level.

ENTITY-LEVEL TESTS

Because entity-level controls are indirect and not transaction oriented, they are not easily verified through observation or by re-performing transaction related tests. As a result, the internal control team will need to use other techniques to gather evidence to support their evaluation of entitywide controls.

A. Document Review

Governance Documents

To start, obtain copies of the agency governance documents. The team should review these documents to ensure it understands the agency's mission. Generally, the governance documents will describe the membership of the governing board, including number of members, their qualifications, independence requirements and selection process and their roles and responsibilities. Throughout this process, the internal control team should keep in mind the importance to the governing board of receiving reliable and accurate information on a timely basis. The team may want to explore and suggest changes to the ways in which information is gathered and communicated to the board.

Code of Conduct

⁶ This information in this chapter was adapted from the testing strategies and techniques presented by Mr. Michael Ramos in his book entitled *How to Comply with Sarbanes-Oxley Section 404 – Assessing the Effectiveness of Internal Control*, John Wiley & Sons, Inc., Hoboken, NJ, 2004.



A written code of conduct helps establish values, norms and shared beliefs. The form and content of a code of conduct may vary greatly from agency to agency. Nonetheless, a typical code of conduct will include a statement of values, identification of key behaviors that are accepted and not accepted in the workplace, examples of ethical situations that agency personnel are likely to encounter, and information on reporting violations of the code and how they will be investigated.

Other Documentation

Most agencies document their human resource policies and communicate them to their employees in the form of a *personnel handbook*. For purposes of an internal control evaluation, the internal control team should focus on those policies that demonstrate the agency's commitment to competence and address expectations regarding integrity and ethical behavior. The agency's *accounting manual* should include important information relating to the procedures used to capture and process accounting information, the documents required and the related control procedures. This information is typically most useful in documenting activity-level controls. However, the accounting manual may also provide important documentation that is relevant for entity-wide controls, such as those related to the annual financial closing process.

B. Surveys and Inquiries

Employee Surveys

Reviewing the written code of conduct and personnel policies, by themselves, will most likely not be sufficient to determine whether entity-level controls are operating effectively. One way to gather additional information is to develop and conduct an employee survey.

To ensure the most reliable and most valid results, many of the same concepts applicable to statistical sampling methods should be employed.

- . The more respondents, the more reliable the results.
- . Survey employees in several divisions or locations. In other words, stratify the sample. Try to obtain results from different levels of employees, ranging from executive management down to clerical staff.
- . Each employee within the population being sampled should have an equal chance of being selected.
- . The internal control team should consider whether it is appropriate to exclude a group from the survey just because they are not directly involved in the financial reporting process. Operational and administrative personnel may provide valuable insights.



Employees will need time to complete the survey and the internal control team will need time to follow up and compile the results. The internal control team should keep this in mind when developing its work schedule.

All responses should be returned directly to the internal control team. To score the survey, assign a numerical value to each of the five possible answers: Strongly Agree = 5; Agree = 4; Neither Agree or Disagree = 3; Disagree = 2; Strongly Disagree = 1. The results can then be broken down into the following categories.

Awareness: Low scores in this area could mean ineffective communications. The agency should consider (1) increasing the frequency of communication concerning agency policies and procedures, (2) revising existing policies for greater clarity and (3) requiring signed acknowledgements from employees that policies have been read and understood.

Attitudes: Low scores for this category may indicate negative attitudes that require (1) changes in management behavior and/or (2) interactive communications between management and employees in which frank and open discussion is encouraged.

Actions: Low scores may indicate that a "disconnect" exists between what management says and what management does. Either written policies should be revised or the behavior of managers should change. If the latter condition is true, agencies should consider additional training for managers and informal coaching or mentoring of managers. In some cases, the allocation of additional resources may be required to relieve overburdened managers.

Management Inquiries

In addition to employee surveys, the internal control team should develop a questionnaire to interview key financial managers regarding entity-level controls. Depending on the answers to the questions, it may be necessary to develop follow-up questions. The goal of this exercise is to determine if entity-level controls can be relied on to support the effective operation of day-to-day controls at the activity-level.

The interview process should provide sufficient information to form an opinion on the reliability of entity-level controls:

. **Limited awareness:** Managers demonstrate only a limited awareness of the importance of internal controls, including the perception that internal controls are separate from the agency's main operations and someone else's responsibility. Control policies and procedures are ad hoc, generally undocumented, and highly dependent on the skills, competence and ethical values of individuals, rather than the agency, as an integrated whole. There is a lack of formal communication and training.



- . **Knowledgeable:** Managers understand that internal controls are an integral part of the agency's business and maintaining an effective system is one of their primary responsibilities. Substantial resources are devoted to developing formal documentation of policies and procedures. The effectiveness of the system of internal control depends more on the agency's internal organization taken as a whole than on the capabilities of individuals.
- . **Proactive:** Managers are committed to a process of continuous improvement of internal controls. The agency uses automated tools and sophisticated techniques to monitor controls on a real-time basis and makes changes as needed.

C. General Computer Controls

Computer controls consist of both general and application-specific controls. General controls apply to many if not all application systems and help ensure their continued, proper operation; while application controls ensure the proper processing of various types of transactions and include both computerized steps within the application software and manual follow-up procedures.

Before beginning a detailed assessment of computer general controls, the internal control team or IT specialist should seek answers to the following questions:

- . Have there been any significant changes to the agency's IT systems (changes in hardware, software, processes or personnel)?
 - . What risks do the changes create?
- . If there have been no significant changes, what previously identified risks remain?
- . How many different computing platforms or environments exist within the agency?
 - . Do the various systems interface with each other?
 - . How is the data exchanged and how is the exchange controlled?
- . What might impair the reliability of the agency's IT systems or otherwise negatively affect the ability to capture, process and store data?



ACTIVITY-LEVEL TESTS

Transaction processing begins with the capture of raw transactional data and ends with posting to the general ledger. Along the way, the raw data is converted into accounting information. It may be combined with other data, added, multiplied, subtracted and divided, or otherwise manipulated to create new information. Throughout this process, controls are needed to ensure that the information retains its integrity.

Within the information-processing stream, errors can be introduced at various points.

- . The point in the system where events or transactions are initially identified, authorized and captured.
- . The point where updating and maintenance is performed for databases, master files, or other electronic storage systems.
- . The processing points in the stream where information is manipulated (matched to or combined with other data; used as part of a calculation) or processed, such as posted to the general ledger, subsidiary ledger, or other accounting records.

The goal of the internal control team is to identify these points in the information processing stream and to test and evaluate the effectiveness of the related control measures. Several different types of tests may be used, including individual or group inquiries, direct observation methods, and re-performance of control procedures and reconciliations.

A. Using Focus Groups

Conducting an internal control evaluation provides the opportunity to bring people together in the agency, who may not interact on a regular basis. Hopefully, through participation in a focus group, agency personnel will gain a better understanding of their responsibilities and how these fit into the big picture.

To conduct a group discussion, the following suggestions are offered:

First, review the policies/procedures and other written documentation for the transaction cycle or processing stream under evaluation to determine who does what. To the extent possible, include individuals who have experience with every process, control, document, or electronic file described in the documentation. However, too large a group can make it difficult to have a meaningful discussion.

- . A generic flowchart of the processing stream should be prepared in advance on a large piece of paper that allows for revisions. Post the flowchart on the wall and walk the participants through the process.



- . The internal control team should develop a set of questions to facilitate the discussion. The group should reach a decision on what —should happen and then identify those instances in which exceptions exist. —Stickies can be used to modify the flowchart so it reflects what really happens.

- . Establish boundaries. The internal control team should make certain that focus groups understand they are concerned only with the information that flows into the financial statements. In addition, the discussion should be limited to what the agency or business unit does internally, not on how outside parties prepare information that the agency or business unit uses.

- . Set an expectation that differences of opinion are acceptable.

- . Try to quantify the information gained, whenever possible: —*How often do you encounter . . . ?*” *About what percentage of transactions . . . ?*”

- . At some level, try to reach agreement on the issues.

B. Observation

The IC Team may be able to *observe* the application of some control procedures, such as computer edit checks. Another procedure that is easily observed is physical inventory accounts. If the physical count is performed only occasionally, it may be possible to observe the control each time it is performed.

C. Re-performing Control Procedures

In some cases, the internal control team may decide to test the effectiveness of control procedures by selecting a random sample of transactions and *re-performing* the procedures. For example, the process for paying vendor invoices might require:

- . Physically matching a receiving document with the invoice.
- . Determining whether bids and a formal purchase order/contract was necessary.
- . Determining that the invoice was properly approved for payment, as evidenced by an authorized signature.
- . Determining whether a price agreement was in effect.

To test the effectiveness of the controls over payment processing, a team member might examine the underlying documentation to determine that:

B: 88 P: 650



- The invoice was physically matched to a receiving document.
- Bids were obtained and attached; a copy of the signed purchase order is attached or the underlying contract number is noted, if applicable.
- The receiving copy of the PO or other receiving document is signed/initialed and dated.
- Approval signature is noted on invoice.

To determine that the control was performed properly, the team member would ensure that:

- The purchase order and/or bids (if any), receiving document and invoice are for the same transaction.
- Where a price agreement applies, the appropriate vendor was used.
- Signers approving payment of the invoice have the appropriate authority.

Before the internal control team begins its test of transactions, the team should clearly define what is considered a control procedure error.

To conclude that a control has been properly performed, both of the following statements should be true:

- There is evidence that the control procedure was performed, and
- The re-performance of the procedure indicates it was performed properly.

D. Reconciliations

Reconciliations are a common control procedure, such as bank reconciliations or the reconciliation of a subsidiary ledger balance to the general ledger account balance. The internal control team can test the effectiveness of reconciliation procedures through observation and reperformance:

- Review the documentation to determine that the reconciliation was performed on a timely basis throughout the year.
- Re-perform the reconciliation to confirm that all reconciling items were identified.
- Investigate the resolution of significant reconciling items.

B: 88 P: 651



E. Application Controls

After completing the applications control checklist, the internal control team or IT specialist may decide to test the processing controls related to individual application systems. One method is to prepare a file of test transactions and run them through the system to determine that all predefined errors are identified. The internal control team should also review suspense account entries occurring throughout the year to ensure they were properly resolved.

When reviewing IT controls over financial applications, it is important that the internal control team/IT specialist understand the business risks and then identify the key process controls and the relevant automated procedures. In some situations, the internal control team/IT specialist may find a —user! control procedure that management relies on to promptly and effectively detect the failure of a key automated procedure. Although the internal control team/IT specialist should examine evidence that the automated control is operating appropriately, the focus of the team/specialist in this situation would be testing the reliability of the detective control.

F. Summary

The amount of testing to be performed is a matter of judgment. It will depend on the internal control team's assessment of the agency's overall control environment; the significance of the business cycle, process or activity to the agency's mission; and the results of the team's initial testing – all the while bearing in mind that the ultimate goal is to draw a conclusion about the effectiveness of internal control *as a whole*, not individual controls standing alone.

Finally, it should be reiterated that internal control can provide management with only reasonable assurance that the agency's goals and objectives will be achieved.

Within the context of this Guidebook, the effectiveness of internal controls should be evaluated on the basis of the financial statements and whether any errors that internal controls fail to detect or prevent might be material.⁷

⁷ The factors for determining the severity of a control deficiency are based on the criteria set forth in Statement on Auditing Standards (SAS) No. 112, Communicating Internal Control Related Matters

Identified in an Audit, May 2006 and similar criteria presented by Mr. Michael Ramos in his book entitled How to Comply with Sarbanes-Oxley Section 404 – Assessing the Effectiveness of Internal Control, John Wiley & Sons, Inc., Hoboken, NJ, 2004.



CHAPTER SEVEN: THE BOTTOM LINE

The internal control team's next step is to evaluate its findings and prepare a report for senior management. The report should highlight the positive aspects of the agency's system of internal control, as well as describe the control deficiencies. Recommended corrective actions and division/business unit responses should also be included. The report should be addressed to the agency's director and signed by both the agency's chief fiscal officer and the internal control officer. Copies of the report should be distributed to the agency's internal audit unit and governing board.

A. Judging the Severity of Internal Control Deficiencies

A *control deficiency* 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 financial misstatements on a timely basis.

A *significant deficiency* is a control deficiency or a combination of control deficiencies that adversely affects an agency's ability to initiate, authorize, record, process, or report external financial data reliably in accordance with generally accepted accounting principles such that there is *more than a remote likelihood* that a misstatement of the [State of Name] Comprehensive Annual Financial Report (CAFR) that is *more than inconsequential* will not be prevented or detected.

A *material weakness* is a significant deficiency or a combination of significant deficiencies that results in *more than a remote likelihood that material misstatements* in the information provided by an agency for preparation and inclusion in the [State of Name] CAFR will be not be prevented or detected.

In determining whether an internal control deficiency is more than inconsequential and should be reported, the internal control team should perform a risk assessment that takes into account the following criteria.

- Likelihood of Misstatement

Many factors affect the likelihood that a deficiency, or a combination of deficiencies, could result in a misstatement of an account balance or disclosure. Some of the factors the team should consider include, but are not limited to, the following:

- . The nature of the financial statement accounts, disclosures, and assertions involved. For example, suspense accounts and related party transactions involve greater risk.
- . The susceptibility of the related assets or liabilities to loss or fraud.
- . The subjectivity and complexity of the amount involved, and the extent of judgment needed to determine that amount.



- . Whether the control in question is automated and whether it can be expected to perform consistently over time.
- . The interaction or relationship of the control with other controls. For example, what is the relative importance of the control and is the *overall* control objective achieved by interaction with other control activities and mitigating factors?
- . The cause and frequency of any known or detected exceptions related to the operating effectiveness of a control. For example, if a deficiency is deemed to be an operating deficiency (rather than a deficiency in the design of a control feature), what is the operating failure rate, i.e., repeated failures versus isolated occurrences?
- . The interaction of the control deficiency with other control deficiencies.
- . The possible future consequences of the deficiency.

Magnitude of Misstatement

If the likelihood is high that an internal control deficiency could result in a financial statement misstatement, the next step is to assess the magnitude of the potential misstatement. The following factors should be considered:

- . The financial statement amounts or total of transactions affected by the deficiency and the financial statement assertions involved.
- . Whether the deficiency relates to an entity-level or activity-level control. Weaknesses in entity-level controls that seem relatively insignificant, by themselves, could result in material financial statement misstatements because they affect many accounts and classes of transactions.
- . The volume of activity in the account balance or class of transactions exposed to the deficiency that has occurred in the current period, or that is expected in future periods.

When evaluating the significance of a potential misstatement, the focus should be on the *potential* for misstatement, not on whether a misstatement has actually occurred.

Strong Indicators of a Significant Weakness

SAS No. 112 suggests that deficiencies in the following areas should be regarded, at a minimum, as significant deficiencies in internal control over financial reporting:



- . Controls over the selection and application of accounting policies. Antifraud programs and controls.
- . Controls over non-routine and non-systematic transactions.
- . Controls over the year-end financial reporting process, including controls over procedures used to (1) enter transaction totals into the general ledger; (2) initiate, authorize, record, and process journal entries into the general ledger; and (3) record recurring and nonrecurring adjustments to the financial statements.

Strong Indicators of a Material Weakness

Identification of fraud of any magnitude on the part of senior management should be considered a significant, if not, material weakness. In addition, significant deficiencies that have been communicated to management by the financial statement auditors or the agency's internal auditors that remain uncorrected after a reasonable period of time should be regarded as a strong indicator that a material weakness exists.

B. Reporting Guidelines

Once the team has evaluated its findings, the next step is to review them with division and business unit managers to reach consensus on the appropriate corrective actions. At the conclusion of this process, the team should be ready to prepare its final report. The report should include:

- . A statement describing management's responsibility for establishing and maintaining internal control over financial reporting;
- . A statement of the framework or criteria used to evaluate the effectiveness of internal control over financial reporting;
- . A statement about the inherent limitations of internal control systems;
- . The internal control team's assessment of the overall effectiveness of internal control over financial reporting, including disclosure of any significant or material control deficiencies identified by the team; and
- . A summary of the steps each division or business unit plans to take to correct any reported deficiencies and the estimated dates of completion. Corrective actions that management plans to address through a budgetary request should also be noted.

Lastly, the report should address control weaknesses identified in prior reports, commenting on (1) whether the weaknesses have been corrected and (2) whether the



new policies and/or procedures have been in place for a sufficient period of time to determine they are operating effectively

CHAPTER EIGHT: BUDGET & ACCOUNTING

Introduction

Authoritative Requirements

In addition to the legal requirements of New Mexico Statutes and New Mexico Administrative Code as well as federal guidelines, local county governments are required to present their financial statements in accordance with generally accepted accounting principles (GAAP) for state and local governments. GAAP sets the minimum requirements for a fair presentation of financial data in external reports. Since 1984, determination of GAAP for state and local governments has been the responsibility of the Governmental Accounting Standards Board (GASB). For private enterprises and non-profits, GAAP is established by the Financial Accounting Standards Board (FASB) and older pronouncements issued by the American Institute of Certified Public Accountants (AICPA). GAAP provides uniform minimum standard of and guidelines for financial accounting and reporting. They are the framework within which financial transactions are recorded and reported resulting in financial statements that provide comparability between governmental entities, consistency between accounting periods and reliability for internal and external users of financial statements.

The GAAP hierarchy for financial reporting by state and local governments is defined in GASB Statement on Auditing Standard (SAS) No. 69, —The meaning of Present Fairly in Conformity with Generally Accepted Accounting Principles‘ in the Independent Auditors‘ Reportl, issued by the AICPA as follows:

Level 1 - GASB Statements and Interpretations, and AICPA and FASB pronouncements made applicable by GASB Statements or Interpretations. GASB Statements and Interpretations are periodically incorporated in the Codification of Governmental Accounting and Financial Reporting Standards.

Level 2 - GASB Technical Bulletins, AICPA Industry Audit and Accounting Guides and Statements of Position specific to Governmental entities made applicable by the AICPA and cleared by the GASB.

Level 3 - GASB Emerging Issue Task Force consensus positions and AICPA Accounting Standards Executive Committee (AcSEC) Practice Bulletins made

B : 88 P : 656



applicable by the AICPA and cleared by the GASB. There may be other widely recognized and prevalent practices also incorporated.

Level 4 - GASB Implementation Guides (Q & A's), AICPA Audit and Accounting Guides/Statements of Position (COP's) that are specific to Governmental entities and NOT Cleared by GASB.

Other Sources - GASB Concepts Statements. The Governmental Accounting and Financial Reporting (GAAFR) textbook published by GFOA.

Many groups and individuals need reliable information on a county's finances. An accounting system must meet the basic informational needs of these interested parties. As a result, the accounting system must make it possible to: *(a) present fairly and with full disclosure the financial position and results of financial operations of the governmental unit in conformity with*

GAAP; and (b) determine and demonstrate compliance with finance-related legal and contractual provisions. [GASB Codifications Section 1200, NCGA-1]

Neither GAAP nor legal compliance takes precedence' in governmental financial statements. Both are essential. When legal provisions conflict with GAAP, governments should prepare basic financial statements in conformity with GAAP and also present such supporting schedules, in addition to the GAAP-based basic financial statements, as may be necessary to clearly report upon their legal compliance responsibilities and accountabilities.

While BAM tries to summarize GAAP for application in Valencia County, it may not be a complete and exhaustive text for defining, clarifying, and interpreting all potential situations that may be encountered by every County or local government. It is also limited by the fact that it represents the applicable GAAP at a given point in time. GAAP for local governments is not static but evolving. It is necessary to continually monitor and respond to proposed pronouncements and amend the prescribed guidance in light of new or revised standards. GASB Statements and other changes to GAAP issued after the completion of this manual are not addressed in this document. These advisories should be referenced in conjunction with the BAM and are incorporated into the BAM periodically as applicable

New Mexico Law;

New Mexico Administrative Code;

Accounting Principles;

Government Finance Officer's Association's *Governmental Accounting and Financial Reporting (GAAFR)* www.gfoa.org;

American Institute of CPA's *Statements on Auditing Standards (Generally Accepted Auditing Standards)*;

B : 88 P : 657



Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards* and *Original Pronouncements of Governmental Accounting and Financial Reporting Standards* www.gasb.org; General Information.

Objective and Purpose

The Bateman Act [6-6-11 NMSA 1978] states: *It is unlawful for any board of county commissioners, municipal governing body or any local school board, for any purpose whatever to become indebted or contract any debts of any kind or nature whatsoever during any current year which, at the end of such current year, is not and cannot then be paid out of the money actually collected and belonging to that current year, and any indebtedness for any current year which is not paid and cannot be paid, as above provided for, is void. Any officer of any county, municipality, school district or local school board, who shall issue any certificate or other form of approval of indebtedness separate from the account filed in the first place or who shall at any time use the fund belonging to any current year for any other purpose than paying the current expenses of that year, or who shall violate any of the provisions of this section, is guilty of a misdemeanor.*

The objective of this *Budget and Accounting Manual* is to facilitate compliance with this requirement by providing for a uniform fund structure, revenue and expenditure classifications, and other accounting procedures for the consistent and comparable reporting of financial data by Valencia County. The manual is primarily written for the individuals who work daily with county financial accounting system; however, this chapter and the general section at the beginning of each of the other chapters have been written to assist those readers who may desire more general background information.

Accounting Overview

The following overview is provided to assist the reader's understanding of the conceptual framework of county government accounting.

Accounting: The Language of Business

There is no single, concise, comprehensive description of accounting. Accounting has been defined as — . . . *the system of recording and summarizing business and financial transactions and analyzing, verifying, and reporting the results.* [Webster's *Collegiate Dictionary*, Tenth Edition, 1998]

Accounting, then, is the special field of theory and practice concerned with the design and implementation of procedures for the accumulation and reporting of



financial data. An accounting system is the total structure of records and procedures that identify, assemble, analyze, record and report information on the financial operations of a county government or any of its funds and organizational components.

An accounting system must make it possible both: (a) To present fairly and with full disclosure the financial position and results of financial operations of the funds of a community college district in conformity with generally accepted accounting principles (GAAP); and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions. An effective control environment helps ensure reliable financial reporting, effective and efficient operations as well as safeguarding assets against theft and unauthorized use, acquisition, or disposal. The control environment includes oversight provided by each county's board of commissioners, the district's internal and/or external auditors, and the Office of the County Manager.

Government versus Private Accounting: Measurement Focus & Basis of Accounting

Governmental accounting is founded upon the same basic concepts and conventions that underlie the accounting discipline as a whole. However, governmental accounting tends to focus on the uses of resources to attain the institution's objectives, rather than upon profits or losses. In general, in a private enterprise, products or services are sold directly to consumers who pay at least the cost of producing the products or providing the services. In contrast, the primary services provided by local county governments (public peace, health, safety, welfare) are paid for from a variety of revenue sources, most of which are not direct beneficiaries of the services.

The nonprofit nature of local county governments and the unique flow of revenue results in the use of the flow of current financial resources measurement focus used by other governmental entities. This measurement focus is intended to answer the question —Are there more or less resources that can be spent in the near future as a result of events and transactions of the period? To better answer this question, the modified accrual basis of accounting is used. Under the modified accrual basis, revenues are recognized only when they are earned, measurable, and available. Measurable is interpreted as the ability to provide a reasonable estimate of actual cash flow. Revenues are available if collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

However, certain county activities may be similar to private enterprise in that they are funded in large part by direct charges to consumers (e.g. water utility, transit programs). Such activities use the flow of economic resources measurement focus to answer the question —Is the fund better or worse off economically as a result of

B: 88 P: 659



events and transactions of the period? To better answer this question, the full accrual basis of accounting is used to account for all revenues earned and expenses incurred during the period, regardless of the timing of the cash flows.

Fund Accounting

Because of the varied sources of revenue, some with restrictions and some without restrictions, governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [GASB Codification Section 1300, NCGA-1]

Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources.

Revenue and Expenditure Classification

Basic to all revenue and expenditure accounting is a systematic classification scheme for describing transactions. There can be no consistency and comparability in the recording of transactions without precise descriptions of the transaction elements.

Revenue classification is primarily by **source** and **purpose** (e.g., 421-100-31200 Gross Receipts Tax).

Expenditure classification is by **object** and by **activity**. Object classification relates to the commodity or service obtained (e.g., Object Account 46010 Supplies).

Activity classification relates to the purpose of the expenditure (e.g., Finance & Administration Department Category

04 => Account 401-403-46010 => General Fund (401); Finance Department (403); Supplies Object Code (46010)

Annual Financial Report and Audit

The annual financial report of the county is the vehicle for summarizing and communicating the results of budgetary decisions and transactions. The *Annual Financial Report presented by the county's Independent Public Auditor (IPA)* contains actual revenues, expenditures and corresponding accruals for the prior fiscal year. An annual financial and compliance external audit, required by *Audit Rule 2.2.2 NMAC*, is the final examination of the annual financial statements'

B: 88 P: 660



fairness and reliability. The audit must be conducted by certified public accountants approved by the Office of the State Auditor. The annual independent audit, financial statements and supplemental information shall be prepared in accordance with GASB Statements No. 34, *Basic Financial Statements – and Management Discussions and Analysis – for State and Local governments* and 35, *Basic Financial Statements*.

In the event federal grant revenues exceed \$750,000 in one fiscal year the finance department should budget for a Single Audit under OMB Circular A-133 Compliance Supplement.

Budgeting Overview

General Requirements

Budgeting is an essential element of the financial planning, control and evaluation processes of governments. Every governmental unit prepares a comprehensive budget covering all governmental, proprietary, and fiduciary funds for each annual fiscal period. The accounting system provides the basis for appropriate budgetary control. [GASB Codification Section 2400, NCGA Statement 1] The Valencia County budget is a plan of proposed expenditure for operations and estimated revenue for a given period of time (fiscal year). The budget represents the operational plans of the county in terms of economic decisions.

Important Dates

The following is from the recommended budget schedule located on the NM Department of Finance and Administration's Budget and Finance Bureau for FY 14. All relevant forms and publications can be found at the DFA Budget and Finance Bureau's website:


http://www.nmdfa.state.nm.us/Forms_and_Pilot_Project_Forms_1.aspx



Recommended Budget Calendar		
Task	Timing	Responsibility
1. Set up budget format for each fund, department, division and account.	January	Finance Department
2. Compare total actual expenditures from previous fiscal year to establish total expenditures and revenue for current fiscal year.	Mid-February	Finance Department
3. Prepare instructions for elected officials & department heads. Indicate any guidelines that should be considered, such as estimated gasoline increases, telephone, postage, etc.	Mid-February	Finance Department
4. Send instructions, appropriate budget page and appropriate analysis of expenditures.	First week in March	Finance Department
5. Complete or update estimates for this year and budget requests for next year.	Mid-March	Elected Officials & Department Heads
6. Attach justification for budget requests and return.	April 1	Elected Officials & Department Heads
7. Review departmental requests and update revenue estimates and proposed adjustments.	First week in April	County/City Manager & Finance Department

Task	Timing	Responsibility
8. Send budget proposals to Governing Body.	Second week in April	Finance Department
9. Hold workshops with elected officials, department heads, and have hearings for public input.	Third week in April	Governing Body
10. Return budget preparation turnaround worksheet to elected official or department head for review and comment.	End of April	Finance Department
11. Finalize budget and submit to governing body for review. Estimate ending cash balance as of June 30 and reflect on recap of budget.	Early-May	Finance Department
12. Review recommended budget and approve.	May Meeting	Governing Body
13. Prepare budget for submission to DFA/LGD.	By June 1	Finance Department
14. Budget approval granted.	By July 1	DFA/LGD

B: 88 P: 662



15. Hold final budget hearing, submit final adjustments and financial reports as of June 30 to DFA/LGD.	By July 30	Governing Body/Manager
16. Load budget into accounting system.	For July processing	Finance Department
17. Review and certify budget.	By 1st Monday in September	DFA/LGD
18. Load final budget adjustment into accounting system.	September	Finance Department
19. Certification of tax rates to counties.	September	DFA/LGD
20. Instructions to impose tax rate to county assessor.	September	Governing Body

After the certified budget is authorized by NM DFA the county is required to submit quarterly reports to DFA using the proper form made available on the NM DFA Budget and Finance Bureau's website.

Additional important dates/miscellaneous deadlines:

DESCRIPTION:	ORGANIZATION:	DUE DATE:	INFO:	APPROX AMOUNT:
E-911 Dispatch payment to the village of Los Lunas	VILLAGE OF LOS LUNAS	Quarterly	Operations & Debt Service	\$160,000-\$215,000
2004 general obligation bond payment	NEW MEXICO FINANCE AUTH	February	Interest	\$22,000
2004 general obligation bond payment	NEW MEXICO FINANCE AUTH	August	Prin. & Interest	\$985,000
2011 general obligation bond payment E911	NEW MEXICO FINANCE AUTH	February	Interest	\$1,765.00
2011 general obligation bond payment E911	NEW MEXICO FINANCE AUTH	August	Prin. & Interest	\$72,300.00

B: 88 P: 663



Cyber liability insurance payment	NM COUNTY INSURANCE	January	Annually	\$3,932.00
Land Use Coverage	NM COUNTY INSURANCE	January	Annually	\$6,000
DESCRIPTION:	ORGANIZATION:	DUE DATE:	INFO:	APPROX AMOUNT:
WORKERS COMP	NM COUNTY INSURANCE (NMAC)	July	Annually	\$479,000.00
ACCIDENTAL & SICKNESS	NM COUNTY INSURANCE (NMAC)	May	Annually	\$34,750.00
LAW ENFORCEMENT	NM COUNTY INSURANCE (NMAC)	January	Annually	\$1,560,858
MULTI-LINE	NM COUNTY INSURANCE (NMAC)	MARCH	YEARLY	\$606,000
Tax Forms	1099'S TO VENDORS	28-Jan		-
Tax Forms	1099'S TO IRS	28-Feb		-
Law Enforcement Protection Fund Application		March 31	YEARLY	-
Audit Contract Approved and Submitted Office of the State Auditor	Office of the State Auditor	May 1	YEARLY	-
State Fire Funds Application Deadline	Office of the State Fire Marshall	May 30	YEARLY	-
If pay checks are issued Wed. Thurs. Fri. then the payroll taxes are due on the following Wednesday. According to 2014 Circular E Employers Guide.	Internal Revenue Service	Every pay period	-	-
Unemployment, 941, Workers Compensation Due Quarterly	State of NM, IRS, NMAC,		Quarterly	-

B: 88 P: 664



Budget Procedures

- Except for quarterly budget adjustments, emergency adjustments and newly acquired grants, a budget adjustment is not allowed during the year unless authorized by the County Manager.
- Any adjustment to the certified budget that does not meet emergency or newly acquired grant criteria will only be allowed at the end of a quarter of a fiscal year and must be submitted via budget request form issued by the finance department.
- The finance department must closely monitor the certified budget to assure that expenses do not exceed revenues during the fiscal year. Proper budget adjustments should be executed to keep the budget balanced throughout a fiscal year.
- Each elected official and department head shall manage budgets according to all statutes, administrative code, ordinances and generally accepted accounting principles.
- An elected office or department head shall promptly report in writing to the finance department any significant change or problem related to the elected office or department budget.

CHAPTER NINE: FUND STRUCTURE

GENERAL

The primary purpose of fund accounting is to segregate financial information. This is accomplished by accounting for financial transactions related to specific activities or objectives within separate funds. A Governmental Accounting system should be organized and operated on a fund basis. A fund is defined as a *—fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or fund balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions and/or limitations.* [GASB Codification Section 1300, NCGA-1]. Included in this definition would be any and all subfunds.

Unlike typical private business accounting, the diverse nature of public operations and complexity of legal requirements preclude maintenance of financial transactions and balances in a single accounting entity. In public agency accounting, separate



funds and accounts are required to maintain records of separately designated assets, liabilities, and balances. A governmental agency is, in effect, a combination of several distinct accounting entities functioning independently of each other.

A basic principle of fund accounting is the concept of grouping funds. A funds group consists of individual funds used to report sources and uses of resources in providing some major service or group of services. In general, funds of a similar nature and function should be assigned to the same funds group.

The local government county fund structure presented here is based largely on concepts and principles contained in GAAFR. This structure allows districts to establish any number of funds, subfunds, or accounts for internal accounting, but requires for external financial reporting purposes that all accounts be consolidated into one of three broad fund types:

- Governmental Fund Types
- Proprietary Fund Types
- Fiduciary Fund Types

Generally accepted accounting principles further require that all accounts reported within a single fund group use the same —basis of accounting for timing the recognition of revenues, expenditures, and transfers. The proper timing of that recognition is discussed as part of the accounting requirements for each fund type. Fund code numbers have been assigned to each fund.

Governmental Fund Types

401 General Fund

The general fund is the primary funding source for county operations. The revenues that are deposited in the general fund are unrestricted and are appropriated by the board of county commissioners annually in order to support general operations of the county.

All general fund accounts begin with 401 and departments are distinguished by the second three digit set of numbers in the account ie: 401-101-XXXX designates the department fund for the county commission.

100	Treasurer	407	Purchasing
101	County Commission	415	Information Techno.
102	County Manager	508	Law Enforcement
104	County Clerk	516	Code Enforcement

B: 88 P: 666



106	County Assessor	517	Emergency Services
107	County Treasurer	518	Adult Detention
118	Planning & Zoning	537	Fire Administration
199	Building & Parks	791	Fleet Maintenance
305	Bureau of Elections	839	Solid Waste
403	Finance	909	Animal Control
404	Human Resources		

Object Codes

Object codes are identified as the third grouping of numbers in an account code ie. XXX-XXX41020 Full Time Salaries. The object codes are listed as follows:

10033	FUND CASH ACCOUNT	48013	PURCHASE OF BUILDING
9999	CASH CONVERSION	8888	CONTRA CASH CONVERSION
10000	CASH ON HAND	10013	FUND CASH ACCOUNT
10015	FUND CASH ACCOUNT	10014	Fund Cash Account-Inmate Account
10017	FUND CASH ACCOUNT	10016	FUND CASH ACCOUNT
10026	FUND CASH ACCOUNT	10018	FUND CASH ACCOUNT
10027	FUND CASH ACCOUNT	10019	FUND CASH ACCOUNT
10028	FUND CASH ACCOUNT	10020	FUND CASH ACCOUNT
10029	FUND CASH ACCOUNT	10021	FUND CASH ACCOUNT
10030	FUND CASH ACCOUNT	10022	FUND CASH ACCOUNT
10057	FUND CASH ACCOUNT	10023	FUND CASH ACCOUNT
10100	1ST SEC/BANK WEST/GENERAL COUNTY	10024	FUND CASH ACCOUNT
10101	1ST SEC/BANK WEST/TAX PD PROTEST	10025	FUND CASH ACCOUNT
10102	1ST SECURITY/BANK WEST/INDIGENT	10031	UNKNOWN

B: 88 P: 667



10107	BK OF BELEN/MY BANK/CTY INDIGENT	10032	FUND CASH ACCOUNT
10200	NM BANK & TRUST/CNTY INDIGENT	10034	FUND CASH ACCOUNT
10201	CASH ACCOUNT	10035	FUND CASH ACCOUNT
10202	CASH ACCOUNT	10036	FUND CASH ACCOUNT
10500	FIRST STATE/COUNTY INDIGENT	10037	FUND CASH ACCOUNT
10900	OUTSTANDING 1993 TAXES	10043	Credit Card Account
10904	OUTSTANDING 1997 TAXES	10061	FUND CASH ACCOUNT
10905	OUTSTANDING 1998 TAXES	10103	1ST SECURITY/BANK WEST/ROAD
10906	OUTSTANDING 1999 TAXES	10104	BANK OF ABQ CD/ROAD
10908	OUTSTANDING 2000 TAXES	10105	BANK OF ABQ FIRE CD
10909	OUTSTANDING 2001 TAXES	10106	BANK OF ABQ GENERAL FUND CD
10910	OUTSTANDING 2002 TAXES	10108	BK OF BELEN/MY BANK/GENERAL CTY
10911	OUTSTANDING 2003 TAXES	10110	FIRST STATE/GENERAL COUNTY
10912	OUTSTANDING 2004 TAXES	10111	FIRST STATE/ROAD
10915	OUTSTANDING 2007 TAXES	10203	CASH ACCOUNT
10917	OUTSTANDING 2009 TAXES	10204	NM BANK & TRUST/GENERAL COUNTY
10918	OUTSTANDING 2010 TAXES	10205	NM BANK & TRUST/TAX PD PROTEST
10919	OUTSTANDING 2011 TAXES	10206	HOSPITAL ACCOUNT
11000	DUE FROM OTHERS	10400	STATE TREASURER INVESTMENT POOL
13001	TAXES RECEIVABLE NON- COUNTY	10800	2000 OUTSTANDING TAXES
17400	VEHICLES	10901	OUTSTANDING 1994 TAXES
20000	ACCOUNTS PAYABLE	10902	OUTSTANDING 1995 TAXES
20100	A/P TAXES DUE TO OTHER ENTITIES	10903	OUTSTANDING 1996 TAXES

B: 88 P: 668



20500	OUTSTANDING 1999 TAXES	10907	OUTSTANDING 1999 TAXES
20502	OUTSTANDING 2001 TAXES	10913	OUTSTANDING 2005 TAXES
20503	OUTSTANDING 2002 TAXES	10914	OUTSTANDING 2006 TAXES
20505	OUTSTANDING 2004 TAXES	10916	OUTSTANDING 2008 TAXES
20506	OUTSTANDING 2005 TAXES	10920	OUTSTANDING 2012 TAXES

20510	OUTSTANDING 2009 TAXES	13000	TAXES RECEIVABLE COUNTY SHARE
20800	MONTEREY BLVD CONSTRUCT	17500	Asset Control
21000	ACCRUED PAY	20001	OUTSTANDING PURCHASE ORDERS
29400	FUND BALANCE	20002	WAGES PAYABLE
30000	CASH ON HAND	20011	General Services Liability
31100	FRANCHISE FEES	20012	Pera Liability
31210	GROSS RECEIPTS/MEDICARE	20013	NRS Liability
31500	VILLAGE OF BF/CURRENT/OPER	20014	Garnishments Liability
31510	E-911/EQUIPMENT	20015	Child Support Garnishment
31990	OVERPAYMENT OF TAXES	20016	State Tax Withholding Liability
31999	MH TAXES PAID IN ADVANCE	20017	Voluntary Deduction Liability
32200	CIGARETTE TAX	20018	Voluntary Insurance Liability
32501	FEMA PROJECTS-06 FLOODING	20019	Union Due Liability
32600	MOTOR VEHICLE STATE MILES/ROAD	20020	Federal Tax Withholdiong Liability
32611	MOTOR VEHICLE-ROAD	20021	Social Security Withholding Liability
33100	ANIMAL CONTROL	20022	Medicare Withholding Liability
33300	BUILDING PERMITS	20025	Payroll Corrections
33600	SUBDIVISION FEES	20501	OUTSTANDING 2000 TAXES

B: 88 P: 669



34000	ANIMAL CONTROL NEUTER PROGRAM	20504	OUTSTANDING 2003 TAXES
34020	GIS/MAPPING FEES	20507	OUTSTANDING 2006 TAXES
34030	MH INSPECTION PERMIT FEES	20508	OUTSTANDING 2007 TAXES
34044	VIA ENHANCEMENT PHASE II	20509	OUTSTANDING 2008 TAXES
34045	VIA ENHANCEMENTS PHASE IV-A	20511	OUTSTANDING 2010 TAXES
34050	PLAT REVIEW FEES	20512	OUTSTANDING 2011 TAXES
34090	CODE ENFORCEMENT FEES	20513	OUTSTANDING 2012 TAXES
34100	TRANSFER STATION FEES	20900	DUE TO PAYROLL
34260	TREASURER'S FEES	21100	Pending Checks
34500	PHOTOSTATIC COPIES	22000	DUE TO OTHERS
34810	SOLID WASTE ENFORCEMENT FEE	23000	Petty Cash Drawers Receipts

34910	CARE OF STATE PRISONERS	29999	CASH ON HAND
34996	VOTERS LIST	30001	FARM AND RANGE
35010	STATE CORRECTIONS FEES	31200	GROSS RECEIPTS
35020	TEEN COURT RECEIPTS	31520	ADMINISTRATIVE FEE
37077	ANIMAL CONTROL REBATES	31530	TITLE III/C-2
37081	LOAN PROCEEDS	32220	GASOLINE TAX .02
37085	JARALES CMNTY CNTR PROCEEDS	32301	GASOLINE TAX .01
37100	JUVENILE HOUSING/REIMBURSEMENT	32400	COUNTY EQUALIZATION PROGRAM
37101	LIEN PAYOFFS	32500	FEMA GRANT RECEIPTS
37120	RECOVERIES	32610	MOTOR VEHICLE REGISTRATION FEE
37175	PROMOTIONAL DONATIONS	33400	BUSINESS LICENSE/REGISTRATION
37200	BOND RECEIPTS	33500	I N S/BORDER PATROL

B: 88 P: 670



37220	CASA COLORADA CMNTY CNTR PROCEED	34010	FIREWORK PERMITS
37232	GRANT RECEIPTS	34040	PLANNING & ZONING FEES
37235	SCHOOL BUS	34041	IFC Receipts
37236	STATE FUNDING	34043	PUEBLOS/JAIL
37400	TRANSFER STATION/INSURANCE REC	34046	VIA RDO PATHWAYS PHASE IV
37600	ALTERNATIVE PROGRAM RECEIPTS	34080	COMPUTER SERVICES
37650	FEDERAL FUNDING	34110	DISPOSAL OF WHITE GOODS
37651	NON RENDITION-CIVIL PENALTY	34160	PROBATE CLERK FEES
37670	FEDERAL REIMBURSEMENT	34200	SHERIFF FEES
37680	FOREST RESERVE	34300	COUNTY CLERK FEES
37701	MISC REVENUE/JAIL	34310	RECORDING & FILING LIST
37751	JOINT POWERS/LOS LUNAS	34400	ELECTION EXPENSE/REIMBURSEMENT
37752	JPA-SERVICES TOWN OF PERALTA	34800	SOLID WASTE DISPOSAL FEE
37801	HOMEBOUND LOCAL/PROGRAM INCOME	34911	CONTRACT JAIL BEDS
37802	TIERRA BONITA BEAUTIFICATION	34992	TITLE CO. SYSTEM USE
37803	VILLAGE OF BF/DELINQUENT/DEBT	34995	TREASURER'S MOBILE HOME FEES

37804	TIERRA BONITA EMPLOYMENT	36030	INTEREST EARNED/INVESTMENT
37900	FARM AND RANGE	37060	REIMBURSEMENTS
41020	FULL TIME SALARIES	37070	TOYS FOR TOTS
41030	PART TIME SALARIES	37072	TOME/ADELINO CMNTY CNTR PROCEEDS
41040	TEMPORARY SALARIES	37075	MOVIE STAND-BY PROCEEDS

B: 88 P: 671



41050	OVERTIME SALARIES	37076	MOVIE PROCEEDS
42020	MEDICARE	37079	MEADOWLAKE CMNTY CNTR PROCEEDS
42030	P.E.R.A.	37080	AUCTION SALE PROCEEDS
42060	RETIREE HEALTH CARE	37082	LOAN RECEIPTS
42070	UNEMPLOYMENT INSURANCE	37090	ADDRESS/TELEPHONE/CORR/GIS-911
42080	WORKER'S COMPENSATION	37110	MEDICAL/REIMBURSEMENTS
43010	MILEAGE & PER DIEM	37180	ANIMAL CONTROL DONATIONS
44041	CAR EXPENSE	37210	BELEN CAPITAL IMPROV/RECEIPTS
45010	REPAIRS TO BUILDING	37230	CAP (COUNTY ARTERIAL) PROGRAM
45031	VIA - ENHANCEMENT PHASE II	37231	CO-OP (CO-OPERATIVE STATE FUND)
45032	SURVEYING AND ENGINEERING	37233	LEGISLATIVE APPROPRIATION
45080	PRINTING & PUBLISHING	37234	RECEIPTS
45130	OFFICE RENTALS	37237	STATE TITLE V SENIOR EMPLOY PROG
45175	MEDICAID SUPPORT	37250	RENTAL-COUNTY PROPERTY
45176	FIRE MEDICAL STANDBY	37300	CITY/BELEN OPER/MH/ADV/97'
45200	POSTAGE	37310	EL CERRO CMNTY CNTR PROCEEDS
45201	FIRE PROTECTION	37350	DEL RIO CMNTY CNTR PROCEEDS
45203	GENERAL	37525	FIRE/MEDICAL STANDBY PROCEEDS
45206	GENERAL	37550	SALE OF COUNTY PROPERTY
45208	LEG APPRO FY05/06	37590	STATE FIRE ALLOTMENT
45211	COMMUNICATIONS	37610	CASH IN LIEU OF COMMODITIES
45213	PUBLIC WORKS	37611	PAYMENT IN LIEU OF TAXES
45217	COUNTY FIRE	37620	TAYLOR GRAZING

B: 88 P: 672



	PROTECTION		ACT/RECEIPTS
45220	UTILITIES	37700	ARRA NUTRITION
45222	LEG APPRO FY05/06	37702	MISCELLANEOUS REVENUE/OTHER
45223	LEG APPRO FY05/06	37750	JOINT POWERS AGREEMENTS (JPA'S)
45241	LEGISLATIVE APPRO FY08/09	37800	CONGREGATE LOCAL/PROGRAM INCOME
45243	LEGISLATIVE APPRO FY08/09	39000	TRANSFERS IN
45247	LEGISLATIVE APPRO FY08/09	41010	ELECTED OFFICIAL'S SALARIES
45248	JUVENILE DETENTIONS	41060	HOLIDAY PAY
45249	LEGISLATIVE APPRO FY08/09	41900	SICK LEAVE
45251	LEG APPRO FY07/08	42031	PERA(BACK PAYMENTS)
45253	VALUATION MAINTENANCE	42050	GROUP INSURANCE
45255	LEGISLATIVE APPRO FY08/09	42900	RECRUITMENT
45256	LEGISLATIVE APPRO FY08/09	44040	EQUIPMENT MAINTENANCE & REPAIR
45258	PUBLIC WORKS	45030	PROFESSIONAL SERVICES
45260	FIRE PROTECTION	45111	ADMINISTRATIVE FEE
45273	TITLE III-B	45160	TRASH DISPOSAL
45300	CONTRACTUAL SERVICES	45202	GENERAL
45310	TRAINING	45204	LEG APPRO FY05/06
45311	CONVENTION/SCHOOL EXPENSE	45205	COOPERATIVE EXTENTION SERVICE
45320	ATTORNEY'S FEES	45207	FIRE PROTECTION
45350	SHERIFF'S EXPENSE	45209	FIRE PROTECTION
45351	VEHICLE OPERATING EXPENSE	45210	TELEPHONE
45365	APPRAISAL LICENSE	45212	TRASH DISPOSAL

B: 88 P: 673



45366	APPRAISAL INCREMENT	45224	LEG APPRO FY05/06
45510	REPAIRS TO BUILDING	45226	CLERKS EQUIP RECORDING FEE
45555	CAR EXPENSE	45240	LEGISLATIVE APPRO FY08/09
45610	RENTAL OF EQUIPMENT	45244	LEGISLATIVE APPRO FY08/09
45611	OFFICE RENTALS	45265	GENERAL
45800	MEMBERSHIP DUES	45266	GENERAL
45805	SUBSCRIPTIONS	45276	LEG APPRO FY06/07

45810	REGISTRATION FEES	45299	LEG APPRO FY05/06
45820	VILLAGE OF BF - GRT	45305	AUDIT
45821	VILLAGE OF LL - GRT	45345	CARE OF INMATES-MEDICAL
45850	RODENT/PREDATORY ANIMAL CNTL	45346	CARE OF INMATES
45900	RECREATION DISBURSEMENTS	45410	HOUSING OF PRISONERS (ADULT)
45910	COURT SETTLEMENT	45540	EQUIPMENT MAINTENANCE & REPAIR
45921	INDIGENT CLAIMS	45550	EQUIPMENT MAINTENANCE & REPAIR
45922	INDIGENT BURIAL	45560	GROUND MAINT & IMPROVEMENTS
45935	GARNISHMENTS	45570	MEADOWLAKE CMTY CNTR REPAIRS
45943	TRANSPORTATION AND EXTRADITION	45580	SIGN SHOP MAINTENANCE
45952	ADULT DET SHARED REVENUE REIMB	45612	OFFICE RENTALS
46010	SUPPLIES	45613	RENTAL/POLLING PLACES
46011	OFFICE SUPPLIES	45650	SOIL CONSERVATION
46012	ARRA NUTRITION-SUPPLIES	45700	PROPERTY INSURANCE
46013	EMS SUPPLIES	45701	LIABILITY
46014	JANITORIAL SUPPLIES	45702	WORKER'S COMPENSATION

B: 88 P: 674



46015	PRINTER SUPPLIES	45703	MULTI-LINE INS. POOL
46020	FURNITURE & FIXTURES	45704	MULTI-LINE INS. POOL
46021	HOMELAND SECURITY/EQUIPMENT	45875	OTHER ELECTION EXPENSE
46022	RECORD BOOKS	45891	CITY OF BELEN - GRT
46030	SAFETY EQUIPMENT	45901	AGRICULTURAL AGENT
46032	SECURITY SYSTEM	45902	FIREMEN'S REIMBURSEMENTS
46040	UNIFORMS	45903	PRECINCT BOARD JUDGE/CLERK
46041	EMERGENCY CODE IMPROV/RENOVATION	45904	PRIVATE HAULERS REFUNDS/FEES
46600	GAS & OIL	45905	RECRUITMENT
46901	FIELD SUPPLIES	45906	YOUTH EMPLOYMENT CONT.
46902	PROMOTIONAL SUPPLIES	45920	DISPOSAL OF DEAD ANIMALS
46906	VETERINARY SUPPLIES	45930	COMMISSARY
48010	CONSTRUCTION PROJECT	45931	TOWN OF PERALTA - GRT

48011	DEL RIO SNR CNTR CONSTRUCTION	45932	CASH-IN-LIEU
48014	VAL CO FRED LUNA SNR CNTR	45933	E-911 GRT
48020	CAPITAL OUTLAY	45936	TA COMM CNTR- OPERATIONAL EXPENSE
48025	EQUIPMENT	45980	CONTINGENCY
48030	13TH JUDICIAL CH FURNISH/EQUIP	46016	TOOLS & SUPPLIES
48031	HC-0380R 03-EC CNTR PGRND EQUIP	46031	EQUIPMENT/FURNISHINGS BLNSNRCNTR
48051	SOFTWARE LEASE	46903	SUPPLIES AND RAW FOOD
48052	VIA ENHANCEMENT PHASE V	46904	TOYS FOR TOTS

B: 88 P: 675



48053	STATE HOMELAND SECURITY GRANT	46905	VACCINE
48054	FIRE STATION ROAD LEGIS APPROP	47210	EDUCATION
48055	HAZARD MITIGATION EXPENSES	48012	DESIGN&CONSTR ADELINO/TOME PRE- K
48070	DOWN PAYMENT/PUMPER	48015	Bridges, Culverts, Cattleguards
48080	ROAD CONSTRUCTION	48021	DEL RIO/ML SNR CNTR EQUIPMENT
48081	PROJECT#02-653/PARKING LOT/FD	48032	SC-9999 03-EC CNTR PGRND EQUIPMT
48082	PROJECT#02-655/COMM CNTR T/A	48050	LEASE PURCHASE
48083	PROJECT#02-656/PARK/EC MISSION	48056	NM DOH MOA EXPENSE
48084	FEMA - 2006 REPAIRS	48059	PROJECT CYFD/JAIBG
48086	SPEED HUMPS	48071	SNR CNTR HOTMEALS VEHICLE
48088	TIERRA BONITA EMPLOYMENT	48085	PLN,DSGN & CONSTR RR QUIET ZONES
48089	VIA RDO PATHWAYS PHASE IV	48087	TIERRA BONITA BEAUTIFICATION
48100	VIA RDO PATHWAYS PHASE III	48253	EL CERRO LOOP TRAFFIC LIGHTS
48250	BOSQUE RECREATION FIELD IMPROV	48254	ELCERRO MISSION BLVD PLAN/DESIGN
48251	DON RAMON RD IMPROVE- VALENCIA CO	48256	NMHWY304&TRAFFIC LGHT GOLFCOURSE
48252	EL CERRO FIRE DEPT TANKER	48257	OLD LANDFILL CLOSURE
48255	NM HWY 304/47 TRAFFIC LIGHTS	48258	VAL CO SNR CNTR RENOVATIONS
48260	VALCO WATER/WASTE SYSTEM MSTRPLN	48259	VALCO BLDG-PLAN,DESIGN & CONSTR
48262	LOS LUNAS SNR CITIZEN KITCHEN	48261	VALENCIA CO SNR KITCHEN IMPROVE

B: 88 P: 676



48263	13TH JUDICIAL DA OFFICE IMPROV	48264	GOLF COURSE RD IMPROV-STREETLGTS
48300	FURNITURE & FURNISHINGS	48265	HARRISON ROAD IMPROVEMENTS
48355	CO COMMISSIONER DISTR 4 RDS	48266	HILL STREET IMPROVEMENT
48501	RR SAFETY SIGNAL-ELAINE RD	48267	JARALES CMTY CNTR/SHERIFF SUBSTA
48502	VECFD TANKER PURCHASE	48268	MESA,LOPEZ & DON FELIPE RR
48520	BLN CNTR PLN,DSGN,CONSTR,EQUIP	48500	PLNG,DSG&CONSTR MANZANO EXPWY
48700	COMPUTER SOFTWARE	48503	RGEFD EXTRICATION
48910	TOME DOMINGUEZ CMTY CNTR	48504	SHERIFF'S DEPT BLDG ADDITION
48920	VALENCIA LANDFILL CLOSURER	48900	ENERGY EFFICIENCY & CONSER GRANT
49020	LOAN PAYOFF	49010	BOND PAYMENT
49050	COST OF ISSUANCE	49080	RESERVE FOR PRIOR YEAR
49300	MLFD REPAY LOAN	49900	Depreciation Expense
51100	TRANSFERS OUT	49910	Accumulated Depreciation
99999	NULL	99997	UNDEFINED
100A5	FUND CASH ACCOUNT	99998	UNDEFINED

Expense Account Object Code Definitions

The below descriptions identify the allowable use for an expense object code in the overall account code.

B: 88 P: 677



Object Code	Name	Common Use
41030	Part Time Salaries	Employees that are hired to work permanently, but less than 32 hours per work week.
41040	Temporary Salaries	Employees that are hired to work on a specific, temporary, assignment
43010	Mileage & Per Diem	Prepayment or reimbursement of travel expenses, required by employer, for county personnel and elected officials
45030	Professional Services	Licensed and degreed services performed according to purchasing rules
45032	Surveying & Engineering	Specific for surveying and/or engineering services
45080	Printing & Publishing	Most commonly newspaper advertisement and external printing of documents
45130	Office Rental	Rental of offices outside of county owned facilities including building leases
45200	Postage	Cost of postage expensed or cost of postage necessary for special mailing
45210	Telephone	Monthly cellular and long distance charges
45211	Communications	
45212	Trash Disposal	Landfill fees for disposal of collected waste (not including animals)
45220	Utilities	Recurring charges for any form of utility; water, electricity, gas, trash, sewer etc..
45300	Contractual Services	Services performed under a contract (short or long term) other than professional services
45305	Audit	Cost of independent auditor
45310	Training	Cost of fees for training (excluding mileage & per diem)
45320	Attorney's Fees	Specific for cost of attorney services
45345	Care of Inmates- Medical	Cost of medical services and/or supplies for inmates excluding services performed under specific medical contracts
45346	Care of Inmates	Cost of food for inmate while housed in detention facility
45410	Housing of Prisoners	Cost of housing inmates at an external facility
45510	Repairs to Building	Scheduled or unscheduled fundamental repairs to facility



45540	Equipment Maintenance & Repair	Scheduled or unscheduled maintenance and/or repair of equipment
45555	Car Expense	Scheduled or unscheduled maintenance and/or repair of cars and trucks (not considered equipment)
45560	Ground Maintenance & Improvements	Scheduled or unscheduled ground keeping at County owned facilities
45580	Sign Shop Maintenance	Cost of maintaining necessary signs on County maintained roads and facilities
45610	Rental of Equipment	Cost of renting, temporary or long term, required equipment
45613	Rental Polling Places	Rental of polling place for elections
45703	Multi-Line Insurance	Cost of annual premium for Multi-Line Insurance
45800	Membership Dues	Cost of dues to join or maintain membership in professional organizations
45805	Subscriptions	Cost of job related subscriptions to professional publications
45810	Registration Fees	Cost of registration for duty related training and professional development courses
45900	Disbursements	Arranged payments for debt service
45903	Precinct Board Judge/Clerk	Dues to Judge/Clerk in each precinct on election days
45920	Disposal of Dead Animals	Landfill fees for disposal of euthanized animals
46010	Supplies	Items that are necessary to operations of equipment or productivity
46011	Office Supplies	Items necessary to complete daily office tasks
46013	EMS Supplies	Supplies for EMT and firefighters directly related to first response
46014	Janitorial Supplies	Supplies for janitorial services
46015	Printer Supplies	Supplies for printers not currently covered under maintenance contract
46016	Tools & Supplies	Tools and/or supplies that are necessary for labor services
46020	Furniture & Fixtures	Items that are not real property such as chairs, tables, cabinets, and desks



Department Categories

Department categories identify general classifications depending on the type of department. The department category number is located in the second three digit group of an account code ie:

XXX-9XX-XXXXX for Health and Welfare. The set of department category codes is as follows:

04	Finance and Administration
05	Public Safety
03	Elections
08	Sanitation
12	Other - Miscellaneous
11	Economic Development & Housing
09	Health and Welfare
06	Highways and Streets
01	Executive-Legislative
02	Judicial
10	Culture and Recreation

CHAPTER TEN: FINANCIAL PROCEDURES

Finance Director Procedures

The finance director, in accordance with the job description, supervises the finance department and is responsible for the fiscal accountability of Valencia County in accordance with all laws, administrative rules, ordinances and generally accepted accounting principles. The primary purpose of the finance director is strategic planning of the annual budget and accuracy of the accounting system so that the public and other stakeholders can utilize financial information to make informed financial decisions.

Required Procedures

In collaboration with the county manager the finance director is responsible for promoting the importance of internal control and updating control policies and procedures. The finance director is also responsible for disseminating internal control policies and procedures and assuring that departments have a high respect for and are trained in internal control methods.

B: 88 P: 680



- In collaboration with the Office of the County Treasurer the finance director will review check signer's access to all county bank accounts by January 1 of every year and obtain proper approval from board of county commissioners in accordance with county policy.
- The finance director will work with the finance staff to assure that proper accounting for capital assets are accurate and in accordance with law and generally accepted accounting principles, specifically GASB 34. The finance director will frequently review the capital assets sub ledger to assure accuracy and that the sub ledger reconciles with the general ledger. The finance director will assure that proper additions and deletions are recorded in accordance with appropriate laws and regulations.
- No employee in the finance department, including the finance director, shall have financial software privileges that allow full administrative authority that would allow complete control over user account privileges.
- The information technology director should be the only county individual that has full administrative authority over the financial software system.

Finance Administrator Procedures

Under general direction of the finance director and according to the job description, the finance administrator executes the reporting requirements of the finance department. The role of the finance administrator also extends to budget development and analysis. The finance administrator assists the finance director with assuring that the county's financial system is adhering to financial policies and regulations. All accounts receivable for Valencia County shall be centralized through the office of the finance administrator and all accounting thereof shall be the responsibility of the finance administrator. The finance administrator is responsible for other duties as assigned.

Senior Accountant Procedures

Under general direction of the finance director and according to the job description, the senior accountant position interacts primarily with the general ledger. Bank reconciliation fund reconciliation, and liability reconciliation, as well as internal control implementation are primary duties of the senior accountant. The senior accountant position is also responsible for reconciliation of the capital assets sub ledger to the general ledger and additions and deletions of capital assets in the general ledger. The senior accountant is responsible for other duties as assigned.

Required Procedures

Prepaid expenditures and inventory such as insurance, postage and raw materials at the Public Works Department and Older Americans Program shall be identified and accounted for by the senior accountant.

The senior accountant is also responsible for activities related to accounting for inventories at end of year.



Accounts Payable Procedures

Under general direction of the finance director and according to the accounts payable job description, the accounts payable office is the central county office that handles payments of outstanding obligations of the county. The accounts payable officer administers county disbursements after the purchasing process has gone through the proper approval channels. The accounts payable officer is responsible for other duties as assigned.

Required Procedures

- Procedures identified in the prior discussion in chapter three of this document under section *B Control Techniques* will govern as proper procedures for accounts payable cash disbursements.
- Procedures related to the Purchasing Card Program (P-Card) are identified in the county's purchasing card manual and shall govern as proper procedures for accounts payable related to the purchasing card program.
- Purchase orders dated after the receipt of an invoice shall not be paid. County employees that execute purchases prior to the issuance of a purchase order shall be subject to disciplinary action up to and including termination.
- If actual expenditures for an invoice exceed an authorized purchase order by a maximum amount of \$50 for tax and shipping purposes then accounts payable is authorized to issue a disbursement for the actual costs incurred.
- Payments made to fulfill the obligation of issued or incurred debt shall be made as a direct payable process as required and agreed upon in the final closing of that debt.
- If the governing body has obligated funds through a signed agreement with an external entity, then accounts payable is authorized to issue a direct disbursement for the invoice in accordance with the executed contractual obligation, and when the signed agreement is attached to the invoice.
- The payment of insurance premiums and deductibles, indigent health care and burial payments, payment for appointed election officials (poll workers), and other appointed officials (e.g. road viewers) shall be paid as a direct disbursement with proper reconciling items attached to the invoice.
- In observing the continuous liability for utilities and utility type expenses (telephones, trash, internet, etc.), accounts payable is authorized to issue a direct disbursement for these expenses unless, they are one-time expenses related to the cost of the utility.
- All required travel documentation shall be submitted and approved prior to approval of a purchase order related to travel.
- The accounts payable office shall not have the ability to create or modify vendor profiles in the financial software system.
- The accounts payable office shall prepare a packet or batch of payables that must be reviewed and approved by the finance director prior to the issuance of any actual disbursement check or other allowable payment instrument.



- Upon submittal to the Office of the County Treasurer for final signature, checks and other approved accounts payable disbursements must be accompanied by a corresponding hard copy check register.

Payroll Office Procedures

Under general direction of the finance director and according to the terms of the payroll officer job description, the payroll officer oversees payment (cash disbursement) of salaries and benefits for county employees. Payroll is responsible for payment of retirement, healthcare benefits according to county policies and collective bargaining agreements. The payroll officer is responsible for other duties as assigned.

Required Procedures

Segregation of duties in the payroll office is of critical importance to the financial function of Valencia County as the cash disbursement for a bi-weekly payroll can range from \$400,000 to \$600,000 depending on holiday pay and overtime.

- The ability for the payroll officer to create an employee or make changes to pay rates or deductions is prohibited. All new hire employees must be created, after the appropriate approval process, by the Human Resources Department. The Human Resources Department shall not have access to the processing of payroll function in the financial software.
- A timesheet that is signed and verified by the employee and the department head is required before the payroll officer inputs employee time into the financial software system.
- A hand written correction to a time sheet is not allowed and the payroll officer shall not use handwritten adjustments to calculate payroll.
- Prior to payroll check disbursements and payroll direct deposits being processed, the payroll officer and the finance director or his or her assigned finance employee, must meet to review the payroll register for appropriateness and correctness. The individual reviewing the payroll register must initial on the pages being reviewed.
- The financial software for the payroll function must be activated to require dual control for finalizing or executing cash disbursements. The Tyler software that the finance department is currently utilizing allows for a —lock for payment process whereby the finance director must enter a password prior to a cash disbursement being made. The lock for payment dual control method shall be required for all payroll disbursements.
- In order to bolster quality control in payroll information, the payroll office must work with the Human Resources Department to select a sample of twenty employee records to periodically verify correct withholdings related to county policies, retirement, healthcare and other benefit requirements.



- Cross training of finance employees for the payroll function is required.
- The payroll office in collaboration with the Public Works Director, who oversees the fleet department, will account for employees, whom by virtue of their position, are required to take vehicles home on a twenty four hour period basis. Employees who take vehicles home and do not meet the exclusion requirements provided by IRS rules, will have proper fringe benefit withholdings presented on the employees W2 at the end of the calendar year or at termination of employment.
- The end of fiscal year close process for the payroll office will incorporate accruing wages that extend between fiscal years as well as accrued compensated absences.
- Reporting of other fringe benefits as required by the Office of the State Auditor's Rule 2.2.2.10 will be required by the payroll office.
- Changes to personnel action forms (PAFs) that affect the calculation of an employee's wages shall only become effective at the first day of a pay period or at the written authorization of the county manager.

Grants Administrator Office Procedures

Under general direction of the finance director and according to the terms of the grants administrator job description, the grant administrator is responsible for all issues related to grant facilitation, record keeping, compliance and acquisition. All documentation and financial reporting related to grants shall be centralized through the grants administration office.

Required Grant Procedures

Pre Award

Initiator: an idea, identified need or a Request for Proposals (RFP), Notice of Funds Available (NOFA), etc., gets the ball rolling. Grants Office is available to assist in researching possible funding and to analyze RFPs, NOFAs, application(s), etc. and assist lead in interpretation and confirming eligibility and other technical aspects of the RFP/NOFA/application.

Go ahead from Department Director: internal Department policies and procedures apply here. T & TA is available from Grants.

Grant development/writing: prepare grant application, including budget, identify —match if applicable, staffing and impact on County. T & TA available from Grants, including analysis of RFP, NOFA, application, etc., and facilitating or coordinating Strategic Planning, participation in writing and editing.

ARF: prepare Agenda Request Form, including review sign-offs (Legal, Finance, Procurement). Get it submitted to County Manager Administrative Assistant (timely!) and get on the agenda.

Make sure to have all supporting documentation including completed grant application and a

Resolution authorizing submission, identifying authorized signatory, authorized fiscal agent

(who can sign off on reimbursement requests, etc.), identify Project Manager (who is Point of Contact (POI) and responsible for getting the Scope of Work done, preparing reports and doing the day-to-day management and accounting), identify match requirements, amount and source (if applicable).

Submission: provide copy of RFP/NOFA/application, ARF, authorizing Resolution and completed grant application to Grants Office. Submit your grant.

Post Award

Notice of Award: upon formal Notice of Award, provide a copy to Grants Office and initiate approval process.

Receipt of grant award Agreement: grant Agreements will be routed to the Finance Department for review. Terms and conditions will be reviewed by Legal and the Grants Administrator and communicated to the Project Manager/department. If there are questions, the Grants Administrator will follow up with Grantor and Project Manager for clarification.

ARF: Prepare Agenda Request Form, including review sign-offs. Get it submitted to County Manager Administrative Assistant (timely!) and get on the agenda. Make sure to have all supporting documentation including Notice of Award, grant Agreement and a Resolution authorizing acceptance of the grant.

Authorization to Proceed Process:

- Upon authorization (passed Resolution) and sign-off by Commissioners, the signed Agreement (usually three copies) will be forwarded to Grantor for signatures.
- Once a signed copy of the Grant Agreement is received by Finance, the department and Project Manager will be notified. Grants Office will start a Grant File.
- Finance will prepare a Budget Amendment to reflect the grant amount and submit this to DFA for approval. Department/Project Manager will be notified when this approval has been secured.
- **Request an Account Number:** through Grants Office, obtain a Request for Account Number form. The form asks for basic grant information and a detailed line-item budget. This request is then submitted to the Finance Administrator who will assign an Account Code and enter this into the Tyler system.
- **Initiate Grant SOW.**

B: 88 P: 685



Grant Delivery

Scope of Work (SOW): it is the responsibility of the Project Manager to implement, supervise and deliver the Scope of Work for the grant per the terms and conditions of the Grant Agreement (this will include activities to be completed, services to be delivered and timeframes).

Grant Management: it is the responsibility of the Project Manager to maintain program Grants File and to provide copies of all narrative and fiscal reports, correspondence and other grant documents to the Grants Administrator. A quarterly summary report is to be prepared for the Board of Commissioners and is to include: a brief narrative of accomplishments, challenges and next steps; and a summary of expenditures.

Reporting: it is the responsibility of the Project Manager to comply with all reporting requirements of the Grant Award. This includes Narrative Reports, Financial Reports, Close-out Report (note: Close-out Report is to be provided to Grants Administrator for review prior to submission to Grantor), and other reports required by the terms and conditions of the Grant Agreement. Provide copies of all reports to the Grants Office at time of submission to Grantor. Technical Assistance is available from the Grants Administrator. It is very important to provide these reports so that they can be added to the Grant File and be available for compliance review and audit.

Purchases of goods and services:

Purchases of goods:

- Project Manager sends **Purchase Order Pre-Approval** form with all backup to Grants Administrator for review as to —allowability and compliance with terms and conditions of the Grant Agreement.
- The Grants Administrator will work with the Project Manager/Department to resolve any issues or questions should they arise.
- The Grant Administrator will enter the PR into the Tyler System.
- Procurement reviews for compliance with Policies and Procedures and cuts a Purchase Order.
- Project Manager is authorized to make purchases of goods.

Securing services -- sub-contracting procedures:

- Project Manager submits proposed sub-contract, service agreement or professional services agreement with backup documentation (bids, RFPs, etc.) to Grants Administrator for review as to —allowability and compliance with terms and conditions of the Grant Agreement. The sub-contract will be forwarded by Grants Administrator to Legal for review.
- Grants Administrator will forward proposed sub-contract to Procurement.
- Procurement reviews for compliance with Policies and Procedures, authorizes subcontract and cuts a Purchase Order.



- Sub-contract is submitted to sub-contractor for review and original signature (at least two copies are sent).
- Sub-contractor returns both signed copies.
- Sub-contracts are submitted to County Manager and Finance for signatures.
- Grants Office will retain one original for Grant File and return one original signed copy to Contractor and a copy to Project Manager. ☐ Sub-contract is in place.

Receipt of and Payment for goods and services:

- Services are provided by vendor/contractor. Note, Project Manager is responsible for monitoring to insure services are delivered per terms and conditions of Service Agreement and sub-contract SOW.
- Goods are received by Procurement. Project Manager will be notified to pick up goods.
- Vendor submits Invoice to Accounts Payable who pays vendor.
- Accounts Payable provides copy of Invoice and payment check to Project Manager and Grant Administrator.

Requests for Reimbursement/Requests for Payment:

- Project Manager will prepare the Request for Payment/Reimbursement using the forms and/or procedures required by the Grantor under the terms and conditions spelled out in the Grant Agreement. Backup documentation (RFP/RFR Package) will include at a minimum:
 - Pre-authorization from Grantor (if applicable)
 - Bid documents (if applicable)
 - State Vendor listing (if applicable)
 - Purchase Order
 - Invoice
 - Documentation of receipt of goods and/or services
 - Document disposition of goods (especially equipment)
 - Provide serial number and description
 - Document billed hours (e.g. certified timesheet, sign-in sheets w/ meeting agenda, etc.)
 - Copy of payment check
 - Cover letter certifying documents submitted
- The RFP/RFR is submitted to the Grants Administrator for review and submission to the Grantor. Copies will be provided to Finance Administrator and Project Manager.

B: 88 P: 687



Required Procedures for Capital Outlay Grants Requiring a Fiscal Agent

PRE AWARD

Initiator: Project, equipment, etc. is identified, prioritized and placed on the Valencia County ICIP.

Solicitation: At the direction of the Board of Commissioners, County Manager (or others?), contact is made with the NM Congressional Delegation for support/commitment for Capital Outlay funds.

Capital Outlay Request: follow procedures and required forms

POST AWARD

Notice of Award: upon formal Notice of Award, provide a copy to Grants Office and initiate approval process.

Receipt of Grant Award Agreement: Grant Agreements will be routed to the Finance Department for review. Terms and conditions will be reviewed by Legal and the Grants Administrator and communicated to the Project Manager/department. If there are questions, the Grants Administrator will follow up with Grantor and Project Manager for clarification.

ARF: Prepare Agenda Request Form, including review sign-offs. Get it submitted to County Manager Administrative Assistant (timely!) and get on the agenda. Make sure to have all supporting documentation including Notice of Award, grant Agreement and a Resolution authorizing submission, identifying authorized signatory, authorized fiscal agent (who can sign off on reimbursement requests, etc.), identify Project Manager (who is Point of Contact (POI) and responsible for getting the Scope of Work done, preparing reports and doing the day-to-day management and accounting), identify match requirements, amount and source (if applicable).

Authorization to Proceed Process:

- Upon authorization (passed Resolution) and sign-off by Commissioners, the signed Agreement (usually three copies) will be forwarded to Grantor for signatures.
- Once a signed copy of the Grant Agreement is received from Grantor by Finance, the department and Project Manager will be notified. Grants Office will start a Grant File.
- Mid-Region Council of Governments (MRCOG) will be provided a copy for review.
- Finance will prepare a Budget Amendment to reflect the grant amount and submit this to DFA for approval. MRCOG, the Grants Administrator and Department/Project Manager will be notified and provided copy of documentation from DFA when this approval has been secured.
- **Request an Account Number:** through Grants Office, obtain a Request for Account Number form. The form asks for basic grant information and a detailed line-



item budget. This request is then submitted to the Finance Administrator who will assign an Account Code and enter this into the Tyler system.

- **Initiate Grant SOW.**

Grant Delivery

Scope of Work (SOW): it is the responsibility of the Project Manager to implement, supervise and deliver the Scope of Work for the grant per the terms and conditions of the Grant Agreement (this will include activities to be completed, services to be delivered and timeframes).

Grant Management: it is the responsibility of the Project Manager to maintain a program Grants File and to provide copies of all narrative and fiscal reports, correspondence and other grant documents to the Grants Administrator. A quarterly summary report is to be prepared for the Board of Commissioners and is to include: a brief narrative of accomplishments, challenges and next steps; and a summary of expenditures.

Reporting: it is the responsibility of the Project Manager to comply with all reporting requirements of the Grant Award. This includes Narrative Reports, Financial Reports, Close-out Report (note: Close-out Report is to be provided to Grants Administrator for review prior to submission to Grantor), and other reports required by the terms and conditions of the Grant Agreement. Provide copies of all reports to the Grants Office at time of submission to Grantor. Technical Assistance is available from the Grants Administrator. It is very important to provide these reports so that they can be added to the Grant File and be available for compliance review and audit. Grants Administrator will provide copies of all fiscal reports to MRCOG.

Purchases of goods and services:

Purchases of goods:

- Project Manager sends **Purchase Order Pre-Approval** form with all backup to Grants Administrator for review as to —allowability and compliance with terms and conditions of the Grant Agreement.
- A copy of the **Purchase Order Pre-Approval** form with backup will be provided to MRCOG for review and approval.
- The Grants Administrator will work with the Project Manager/Department and MRCOG to resolve any issues or questions should they arise.
- MRCOG will provide the Grants Administrator with an authorizing memo to proceed.
- With MRCOG approval, the Grant Administrator will enter the PR into the Tyler System.
- Procurement reviews for compliance with Policies and Procedures and cuts a Purchase Order.
- Grants Administrator forwards Purchase Order, backup documentation and MRCOG authorization memo to DFA/LGD for review and approval.

B: 88 P: 689



- The Purchase Order is held by the Grants Administrator pending review and approval by DFA/LGD.
- DFA/Local Government notifies Grant Administrator of approval and issues a Notice of Obligation.
- Upon receipt of Notice of Obligation, Grants Administrator will release the PO and the Project Manager is authorized to make purchases of goods.

Securing services -- sub-contracting procedures:

- Project Manager submits proposed sub-contract, service agreement or professional services agreement with backup documentation (bids, RFPs, etc.) to Grants Administrator for review as to —allowability‡ and compliance with terms and conditions of the Grant Agreement. The sub-contract will be forwarded by Grants Administrator to Legal for review.
- Proposed sub-contract with backup documentation is submitted to MRCOG for review and approval.
- Upon review acceptance, MRCOG will provide the Grants Administrator with an authorizing memo to proceed.
- Grants Administrator will forward proposed sub-contract to Procurement.
- Procurement reviews for compliance with Valencia County Policies and Procedures, and authorizes sub-contract by memo.
- Sub-contract is submitted to sub-contractor for review and original signature (at least two copies are sent).
- Sub-contractor returns both signed copies.
- Grants Administrator forwards the sub-contractor signed proposed sub-contract with backup documentation and MRCOG authorizing memo to DFA/LGD for review and approval.
- DFA/LGD issues Notice of Obligation and authorizing memo.
- Upon approval and receipt of a Notice of Obligation from DFA/LGD, Grants Administrator will secure signatures from County Manager and Finance Director.
- Grants Office will retain one original copy of sub-contract for Grant File and return one original signed copy to Contractor and a copy each to Project Manager and MRCOG.
- Sub-contract is in place.

Receipt of and Payment for goods and services:

- Services are provided by vendor/contractor. Note, Project Manager is responsible for monitoring to insure services are delivered per terms and conditions of Service Agreement and sub-contract SOW.
- Goods are received by Procurement. Project Manager will be notified to pick up goods.
- Vendor submits Invoice to Accounts Payable who pays vendor.
- Accounts Payable provides copy of Invoice and payment check to Project Manager and Grant Administrator.



Requests for Reimbursement/Requests for Payment:

- Project Manager will prepare the Request for Payment/Reimbursement using the forms and/or procedures required by the Grantor under the terms and conditions spelled out in the Grant Agreement. Backup documentation (RFP/RFR Package) will include at a minimum:
 - Pre-authorization from Grantor (if applicable)
 - Bid documents (if applicable)
 - State Vendor listing (if applicable)
 - Purchase Order
 - Invoice
 - Documentation of receipt of goods and/or services
 - Document disposition of goods (especially equipment)
 - Provide serial number and description
 - Document billed hours (e.g. certified timesheet, sign-in sheets w/ meeting agenda, etc.)
 - Copy of payment check
 - Cover letter certifying documents submitted
- The RFP/RFR is submitted to the Grants Administrator for review.
- The RFP/RFR is submitted to MRCOG for review and approval.
- Upon notice from MRCOG of approval, the Grants Administrator will submit it to DFA/Local Government Division Grant Specialist. Copies will be provided to Finance Administrator and Project Manager.

CASH MANAGEMENT PROCEDURES

Internal controls are necessary for cash collection to prevent mishandling of county funds and to safeguard employees from inappropriate charges of mishandling of county funds. The internal controls are designed to define the procedures and responsibilities of employees in the cash handling process. This policy is in accordance with the Budget and Accounting Manual.

Required Procedures

Establishing Cash Collection Points

A cash collection point can be defined as —A department that handles cash on either an irregular or regular basis.¶

A cash collection point must be authorized by both the Treasurers' office and the Finance office before collection begins. Departments requesting to be considered as a cash collection point must submit, in writing, a request to the abovementioned offices that includes:

B: 88 P: 691



- Reason(s) why a cash collection point needs to be established.
- A list of the positions involved with the cash collection point, a description of their duties at the cash collection point and how segregation of duties will be maintained.
- A description of the reconciliation process, including frequency.
- A description of the safeguarding process of County cash until it is deposited.

Cash Collections

To define cash, for the purposes of this policy, it includes, separately or combined: coins, currency, checks, money orders, and credit card transactions.

The following list of procedures is required for the operation of cash collection points:

- All cash received will be recorded, at time of collection, in a computerized accounting system capable of generating official county receipts.
- When a cash collection point is approved where all cash cannot be, at time of collection, recorded in a computerized accounting system capable of generating official county receipts, approved temporary receipts may be issued.
- The customer must be presented an official county receipt with a duplicate record being retained by the receiving department.
- All receipts must be numbered and accounted for using the correct receipt account code, including voided transactions.
- Temporary receipts must be pre-numbered and approved by the County Treasurers' Office before issuance of such temporary receipts. No other types of temporary receipts are acceptable. When a cash collection point disburses non computerized, temporary receipts, those receipts must be converted over to official county receipts as soon as possible.
- Checks must be clearly made payable to Valencia County and the department name or to Valencia County and the Elected or Public Officials title (i.e. Valencia County Treasurer).

Acronyms and abbreviations are not acceptable.

- Checks or credit card transactions will not be cashed or written for more than the amount of purchase.
- All cash received must be protected immediately by using a cash drawer, safe or other secure device until cash is reconciled and deposited.
- Access to cash receipts is only allowed by authorized personnel for the purposes of reconciliation and accounting and proper segregation of duties are required upon receipt of cash and preparing deposits.
- The cash collection point must maintain a clear separation of duties. Any specific County employee at a cash collection point should not be responsible for more than one of the cash handling components: collecting, reconciling, disbursement, and depositing.



Fundraising-Cash Collections

Any and all cash collected at a site other than the, approved, regular cash collection site, as part of irregular business activities, should be handled in accordance with the following procedures:

- The County Treasurer and Finance Departments must be notified, in advance, of the date time and location of the fundraising.
- Any and all cash collected at any event should not be directly handled by any member of a county department or a county volunteer.
- Cash should be placed in a locked box where no member participating in the fundraising event possesses a means of entry to the box.
- Cash should be taken from the off-site location, directly to the normal operating office. The cash collected should be counted and deposited at the County Treasurer's office on the next regular business day.

Balancing/Reconciling

The following list of procedures is required daily after operation of cash collection points:

- Collections must be reconciled and deposited at the end of each business day. ☐ County Funds received must be reconciled to the computerized accounting system cash report at the end of the day or the end of each shift.
- Cash must be reconciled separately from checks, credit cards, and money orders by comparing actual cash received to the cash totals from the computerized cash report.
- All cash must be deposited intact, and not intermingled or substituted with other cash.
- Reconciliations should be prepared by one employee, and verified by a second employee.

Each employee must initial all reconciliations as a form of verification.

- A record of all reconciliations must be kept and made available during an internal audit.

Preparation of Deposits

- Someone not involved in collecting cash or reconciling the deposit should prepare the deposit.
- Cash must be recorded on the deposit slip in the appropriate space.
- A copy of the computerized accounting reports, reconciliation form and any and all voided transactions should be included in the deposit.
- The deposit must be delivered to the Treasurer's Office or the Depository the same business day as the collections occurred.



- All deposits should be placed in a locking deposit bag. Locking deposit bags are available at the Treasurers' office.
- It is the responsibility of each department head that accepts cash for ensuring that proper cash collections and handling procedures are followed. The department head should review all forms that are prepared in reconciling and depositing cash for verification of completeness and accuracy.
- County employees that do not follow the proper cash collection policies and procedures shall be subject to disciplinary action up to and including termination.

INTERNAL CONTROL PROCEDURE CHECKLISTS

The following checklists should be completed at a minimum of once a fiscal year.

Please see appendix A

B: 88 P: 694



APPENDIX A: INTERNAL CONTROL CHECKLISTS

The following internal control checklists apply primarily to the finance department but they serve as a standard to which all county offices must adhere.

Control Activities Form for Financial Close and Reporting

Defining the Financial Closing and Reporting Process	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management establishes a well-defined process for financial reporting. The process and its key attributes (e.g., overall timing, methodology, format, and frequency of analyses) are formally documented, approved, and reviewed on a regular basis.						
Knowledgeable personnel monitor changes in authoritative guidance and regulations that affect the entity and make the appropriate changes to the entity's accounting policies and procedures on a timely basis.						
An independent review of significant judgments and estimates included in the financial records is performed at the end of every accounting period by knowledgeable personnel.						
A supporting analysis is prepared for each non-routine event or transaction that requires management's judgment and/or estimate. The analysis documents compliance with relevant GAAP or an OCBOA (including relevant regulatory rules) and the entity's accounting policies.						
Management receives appropriate reporting packages, sign-offs, and representations from appropriate areas of the organization to ensure all relevant information has been recorded or disclosed on a timely basis.						

B : 88 P : 695

Performing the Accounting Period Close	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Budget to actual comparison statements, by the governmental unit's level of budgetary control, are reviewed by management. Significant variances from budget and/or prior periods are investigated.						
Management establishes a welldefined process for financial reporting. The process and its key attributes (e.g., overall timing, methodology, format, and frequency of analyses) are formally documented, approved, and reviewed on a regular basis.						
Routine and nonroutine events and transactions occurring near period end are analyzed and reviewed to ensure they are accounted for in the correct accounting period.						
All related-party events and transactions are identified, and a schedule detailing them is prepared; the schedule is reviewed by management and other appropriate parties.						
Unusual items and exceptions in analyses and reconciliations are documented, resolved, and reviewed by management on a timely basis.						
All journal entries, including nonstandard/nonroutine entries, have adequate supporting documentation and are reviewed and approved independently prior to posting.						
Management has a process in place to ensure that the trial balance(s) used in the financial statement preparation process is final, contains all valid journal entries made, and is in balance.						
Management receives appropriate reporting packages, sign-offs, and representations from appropriate areas of the organization to ensure all relevant information has been recorded or disclosed on a timely basis.						
There is appropriate segregation of duties among those who: <ul style="list-style-type: none"> Initiate journal entries. Approve journal entries. Post journal entries to the general ledger. 						

B: 88 P: 696





B : 88 P : 697

Capturing and Processing Non-routine Information Requiring Significant Estimates and Judgments	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Budget to actual comparison statements, by the governmental unit's level of budgetary control, are reviewed by management. Significant variances from budget and/or prior periods are investigated.						
Knowledgeable personnel monitor changes in authoritative guidance and regulations that affect the entity and make the appropriate changes to the entity's accounting policies and procedures on a timely basis.						
An independent review of significant judgments and estimates included in the financial records is performed at the end of every accounting period by knowledgeable personnel.						
A supporting analysis is prepared for each non-routine event or transaction that requires management's judgment and/or estimate. The analysis documents compliance with relevant GAAP or an OCBOA (including relevant regulatory rules) and the entity's accounting policies.						
All journal entries, including nonstandard/non-routine entries, have adequate supporting documentation and are reviewed and approved independently prior to posting.						
Management and those charged with governance (if separate from management) are briefed by financial reporting personnel on a regular basis and at each period end for which financial statements are released to third parties. Such briefing includes a discussion of significant non-routine events and transactions, selection and application of critical accounting policies, areas with unusual fluctuations, and other relevant significant issues.						

B : 88 P : 698

Preparing and Reviewing Financial Statement Disclosures	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Up-to-date disclosure checklists are used to ensure that all relevant financial information is disclosed in the appropriate accounting period in accordance with GAAP (or an OCBOA) and the entity's accounting and disclosure policies.						
Management receives appropriate reporting packages, sign-offs, and representations from appropriate areas of the organization to ensure all relevant information has been recorded or disclosed on a timely basis.						
For each financial statement disclosure, a supporting analysis is prepared and documented in accordance with relevant GAAP (or an OCBOA) (including relevant regulatory rules) and the entity's accounting and disclosure policies.						
An independent review of the financial statements and all related disclosures is performed by management and/or other suitably qualified personnel for completeness, consistency, and compliance with GAAP (or an OCBOA) and the entity's accounting and disclosure policies.						
Reviewing and Approving the Financial Statements	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management and those charged with governance (if separate from management) are briefed by financial reporting personnel on a regular basis and at each period end for which financial statements are released to third parties. Such briefing includes a discussion of significant nonroutine events and transactions, selection and application of critical accounting policies, areas with unusual fluctuations, and other relevant significant issues.						
An independent review of the financial statements and all related disclosures is performed by management and/or other suitably qualified personnel for completeness, consistency, and compliance with GAAP (or an OCBOA) and the entity's accounting and disclosure policies.						
All financial statements and related disclosures are approved by management prior to the release of the reports to third parties.						

Control Activities Form for Cash

Financial Statement Date:

Processing Cash Receipts	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Delinquent receivables are reviewed.						
The receivables aging/subledger is reviewed and reconciled to the general ledger.						
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none"> • Collect accounts receivable. • Open the mail or copy checks received. • Prepare deposits. • Deposit cash receipts. • Post cash receipts to the receivables subledger. • Review the receivables aging trial balance. • Authorize write-offs of delinquent accounts. • Independently investigate receivables discrepancies. • Maintain or authorize receivables adjustments. • Edit the receivables master file. • Process customer service calls and complaints. • Investigate discrepancies or issues related to revenue. • Reconcile bank accounts. 						
Cash receipts (restricted revenue) are deposited in separate bank accounts when legally or contractually required.						



B : 88 P : 700

Processing Cash Receipts	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
The government has a formal deposit policy that limits the government's allowable deposits and addresses the specific types of risk to which the government is exposed.						
Cash receipts are deposited intact promptly or stored in a secure location.						
Cash receipts are reconciled to general ledger postings daily.						
The entity uses a lockbox.						
Lockbox receipts are compared to remittances.						
Adjustments of cash accounts are approved and documented by the appropriate level of management or another appropriate person.						
Bank reconciliations are prepared and reviewed in a timely fashion.						
There is adequate segregation of duties among those who: <ul style="list-style-type: none"> • Authorize shipments. • Initiate shipping documents. • Open the mail or copy checks received. • Prepare deposits. • Deposit cash receipts. • Reconcile bank accounts. • Investigate discrepancies or issues related to cash. • Maintain the cash receipts journal. • Post journal entries to the general ledger. 						
Bank statements are received and reviewed by a responsible person other than the person who reconciles the bank account before being submitted for reconciliation.						



B : 88 P : 701

Processing Disbursements	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
System rejects duplicate entry of an invoice from a vendor.						
Purchase order, receiving report, and invoice are matched and cancelled prior to payment.						
Accounts payable aging/subledger is reviewed and reconciled to the general ledger.						
There is adequate segregation of duties among those who: <ul style="list-style-type: none">• Review, authorize, or sign checks.• Initiate checks for expenditures.• Prepare checks.• Mail checks.• Edit the vendor master file.• Investigate discrepancies or issues involving expenditures.• Open the mail or copy checks received.• Reconcile bank accounts.						
Checks are prenumbered, the sequence is accounted for regularly, and unissued checks are controlled and kept in a secure location.						
The check signer reviews all supporting documentation prior to signing a check.						
Passwords are established and used for individuals authorized to make wire transfers, and bank callback verifications are in place for telephone transfers exceeding a predetermined dollar amount.						
Disbursements that require special approval of funding sources or the governing body are properly documented.						

B : 88 P : 702

Processing Disbursements	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Bank reconciliations are prepared and reviewed in a timely fashion.						
Bank statements are received and reviewed by a responsible person other than the person who reconciles the bank account before being submitted for reconciliation.						

Control Activities Form for Revenue, Receivables, and Receipts—Governmental Funds

Financial Statement Date:

Completed by:

Processing and Managing Billings for Property Taxes, Special Assessments, and Other Revenues	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Rates and fees are approved by the governing body and publicly announced or published in accordance with applicable laws and regulations.						
The governmental unit has established procedures to ensure that all reimbursable costs or contract costs are billed (as assessments, fees, etc.) and adherence to those procedures is periodically reviewed by the appropriate level of management or another appropriate person.						
The governmental unit prohibits loans to employees and governing body members.						



B: 88 P: 703

Processing and Managing Billings for Property Taxes, Special Assessments, and Other Revenues	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Bills, assessments, permits, license renewals, etc., are agreed to authorized and/or approved amounts before recording.						
There is adequate segregation of duties among those who: <ul style="list-style-type: none">• Authorize rates, fees, fines, or assessments.• Prepare bills, notices, permit renewals, etc.• Collect accounts receivable.• Post cash receipts to accounts receivable subledger.• Review accounts receivable aging trial balance.• Authorize write-offs of delinquent accounts.• Independently investigate accounts receivable discrepancies.• Maintain or authorize accounts receivable adjustments.• Edit the accounts receivable master file.• Process citizen service calls and complaints.• Investigate discrepancies or issues related to revenue.						
Processing and Managing Billings for Property Taxes, Special Assessments, and Other Revenues	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Tax and special assessments, including any interest and penalties, are checked for accuracy.						
Bills, assessments, permits, license renewals, fines, etc., are pre-numbered and the sequence is accounted for.						
Summary totals (for example, batch totals) of billings are prepared and compared to the posting to the control accounts.						
Penalties and interest are agreed to authorized and/or approved amounts before recording.						



B : 88 P : 704

Processing and Managing Billings for Property Taxes, Special Assessments, and Other Revenues	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Abatement, cancellation, and refund policies (including legal requirements) are in writing and adhered to.						
Delinquent receivables are reviewed.						
The receivables aging/sub ledger is reviewed and reconciled to the general ledger.						
Revenues by revenue source and/or governmental activity are reviewed regularly by management.						
Receivables from miscellaneous activities are periodically reviewed and significant amounts are reported to the governing board.						
If the property tax roll and assessed valuation is maintained by another agency, the agency's records are reviewed and reconciled to the government's control accounts and general ledger.						
Interfund receivables and payables are balanced monthly and reconciled to the general ledger.						
Taxes collected for other governmental units are segregated in a trust fund.						
Processing Billing Adjustments	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Abatement, cancellation, and refund policies (including legal requirements) are in writing and adhered to.						



B : 88 P : 705

Processing Billing Adjustments	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
All write-offs, adjustments, and abatements greater than amounts specified by the government's policies are approved.						
Delinquent receivables are reviewed.						
There is adequate segregation of duties among those who: <ul style="list-style-type: none">• Authorize rates, fees, fines, or assessments.• Authorize write-offs of delinquent accounts.• Maintain or authorize accounts receivable adjustments.• Edit the receivables master file.• Open the mail or copy checks received.• Maintain access to cash.						
Processing Cash Receipts	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Delinquent receivables are reviewed.						
Cash receipts are reconciled to general ledger postings daily.						
Lockbox receipts are compared to remittances.						
The receivables aging/subledger is reviewed and reconciled to the general ledger.						



B : 88 P : 706

Processing Cash Receipts	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none">• Collect accounts receivable.• Open the mail or copy checks received.• Prepare deposits.• Deposit cash receipts.• Post cash receipts to the receivables subledger.• Review the receivables aging trial balance.• Authorize write-offs of delinquent accounts.• Independently investigate receivables discrepancies.• Maintain or authorize receivables adjustments.• Edit the receivables master file.• Process customer service calls and complaints.• Investigate discrepancies or issues related to revenue.						
The entity uses a lockbox.						
Cash receipts are deposited intact promptly or stored in a secure location.						
Adjustments of cash accounts are approved and documented by the appropriate level of management or another appropriate person.						
Cash receipts (restricted revenue) are deposited in separate bank accounts when legally or contractually required.						
The government has a formal deposit policy that limits the government's allowable deposits and addresses the specific types of risk to which the government is exposed.						
Bank reconciliations are prepared and reviewed in a timely fashion.						



B: 88 P: 707

Processing Cash Receipts	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none">• Authorize rates, fees, fines, or assessments.• Collect accounts receivable.• Open the mail or copy checks received.• Prepare tax bills, assessments, permits, license renewals, notices, etc.• Prepare deposits.• Deposit cash receipts.• Reconcile bank accounts.• Investigate discrepancies or issues related to cash.• Maintain access to cash.• Maintain the cash receipts journal.• Post journal entries to the general ledger.						
Bank statements are received and reviewed by a responsible person other than the person who reconciles the bank account before being submitted for reconciliation.						
Estimating the Allowance for Uncollectible Accounts and Bad Debt Expense	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Accounting policies and procedures specify the correct treatment for estimating the allowance for uncollectible accounts and bad debt expense.						
A supporting analysis is prepared for estimating the allowance for uncollectible accounts and bad debt expense. The analysis documents compliance with relevant GAAP or an OCBOA (including relevant regulatory rules) and the entity's accounting policies.						

Estimating the Allowance for Uncollectible Accounts and Bad Debt Expense	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none"> • Authorize rates, fees, fines, or assessments. • Initiate tax bills, assessments, permits, license renewals, notices, etc. • Authorize write-offs of delinquent accounts. • Maintain or authorize accounts receivable adjustments. • Edit the receivables master file. • Open the mail or copy checks received. • Maintain access to cash. 						
An independent review of significant judgments and estimates included in the financial records is performed at the end of every accounting period by knowledgeable personnel.						
The governmental unit prohibits loans to employees and governing body members.						
Recording Deferred Revenue	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Accounting policies and procedures specify the correct treatment for calculating deferred revenue.						
A supporting analysis is prepared for calculating deferred revenue. The analysis documents compliance with relevant GAAP or an OCBOA (including relevant regulatory rules) and the government's accounting policies.						
An independent review of significant judgments and estimates included in the financial records is performed at the end of every accounting period by knowledgeable personnel.						

B : 88 P : 709

Maintaining Master Files	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Only authorized users can modify data in the master records.						
Only authorized users can modify data in the property tax rolls.						

Control Activities Form for Sales and Service Revenue and Receivables—Proprietary Funds

Completed by:

Financial Statement Date:
Date: []

Processing and Managing Billings for Sales, Service, and Other Revenues	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Service fee rates, deposits, late fees, penalties, etc., are approved by the governing body and publicly announced or published in accordance with applicable laws and regulations.						
The government has established policies for the recording or deferral and amortization of income related to revenues and fees, etc., and adherence to those policies is periodically reviewed by the appropriate level of management.						
The government has established procedures to ensure that all reimbursable costs or contract costs are billed and adherence to those procedures is periodically reviewed by the appropriate level of management.						



B : 88 P : 710

Processing and Managing Billings for Sales, Service, and Other Revenues	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
The government has established procedures to ensure that documents indicate that services are verified and adherence to those procedures is periodically reviewed by the appropriate level of management.						
The governmental unit prohibits loans to employees and governing body members.						
There is adequate segregation of duties among those who: <ul style="list-style-type: none">• Approve rate schedules, usage, billing cycles, and credit policies.• Authorize rates, late fees, or other charges.• Prepare bills.• Collect accounts receivable.• Post cash receipts to the accounts receivable subledger.• Review the accounts receivable aging trial balance.• Authorize write-offs of delinquent accounts.• Independently investigate accounts receivable discrepancies.• Maintain or authorize accounts receivable adjustments.• Edit the accounts receivable master file.• Process service calls and complaints.• Investigate discrepancies or issues related to revenue.						
Bills are prenumbered and the sequence is accounted for.						
Summary totals (for example, batch totals) of billings are prepared and compared to the posting to the control accounts.						
Credit policies are adhered to.						
Billing records are periodically compared to service logs with follow-up of services not yet billed.						



B: 88 P: 711

Processing and Managing Billings for Sales, Service, and Other Revenues	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Delinquent accounts receivable are reviewed.						
The accounts receivable aging/subledger is reviewed and reconciled to the general ledger.						
Revenues by revenue source and/or governmental activity are reviewed regularly by management.						
Receivables from miscellaneous activities are periodically reviewed and significant amounts are reported to those charged with governance.						
Interfund receivables and payables are balanced monthly and reconciled to the general ledger.						
Processing Billing Adjustments	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Deposit, cancellation, and refund policies (including legal requirements) are in writing and adhered to.						
All write-offs, adjustments, and abatements greater than amounts specified by the government's policies are approved.						
Delinquent accounts receivable are reviewed.						

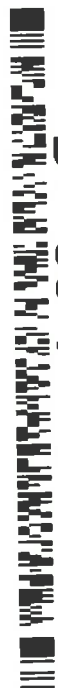


B : 88 P : 712

Processing Billing Adjustments	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
There is adequate segregation of duties among those who: <ul style="list-style-type: none">• Approve rate schedules, usage, billing cycles, and credit policies.• Authorize write-offs of delinquent accounts.• Maintain or authorize accounts receivable adjustments.• Edit the accounts receivable master file.• Open the mail or copy checks received.• Maintain access to cash.						
Processing Cash Receipts	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Delinquent accounts receivable are reviewed.						
Cash receipts are reconciled to general ledger postings daily.						
Lockbox receipts are compared to remittances.						
The accounts receivable aging/subledger is reviewed and reconciled to the general ledger.						

B: 88 P: 713

Processing Cash Receipts	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none"> • Collect accounts receivable. • Open the mail or copy checks received. • Prepare deposits. • Deposit cash receipts. • Post cash receipts to the receivables subledger. • Review the receivables aging trial balance. • Authorize write-offs of delinquent accounts. • Independently investigate receivables discrepancies. • Maintain or authorize receivables adjustments. • Edit the receivables master file. • Process customer service calls and complaints. • Investigate discrepancies or issues related to revenue. 						
The entity uses a lockbox.						
Cash receipts are deposited intact promptly or stored in a secure location.						
Adjustments of cash accounts are approved and documented by the appropriate level of management or another appropriate person.						
Cash receipts (restricted revenue) are deposited in separate bank accounts when legally or contractually required.						
Bank reconciliations are prepared and reviewed in a timely fashion.						



B: 88 P: 714

Processing Cash Receipts	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none">• Approve rate schedules, usage, billing cycles, and credit policies.• Collect accounts receivable.• Open the mail or copy checks received.• Prepare bills.• Prepare deposits.• Deposit cash receipts.• Reconcile bank accounts.• Investigate discrepancies or issues related to cash.• Maintain access to cash.• Maintain the cash receipts journal.• Post journal entries to the general ledger.						
Bank statements are received and reviewed by a responsible person other than the person who reconciles the bank account before being submitted for reconciliation.						
Estimating the Allowance for Uncollectible Accounts and Bad Debt Expense	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Accounting policies and procedures specify the correct treatment for estimating the allowance for uncollectible accounts and bad debt expense.						



B: 88 P: 715

Estimating the Allowance for Uncollectible Accounts and Bad Debt Expense	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
A supporting analysis is prepared for estimating the allowance for uncollectible accounts and bad debt expense. The analysis documents compliance with relevant GAAP or an OCBOA (including relevant regulatory rules) and the entity's accounting policies.						
There is adequate segregation of duties among those who: <ul style="list-style-type: none">• Authorize rates, fees, penalties, etc.• Initiate bills.• Authorize write-offs of delinquent accounts.• Maintain or authorize accounts receivable adjustments.• Edit the accounts receivable master file.• Open the mail or copy checks received.• Maintain access to cash.						
An independent review of significant judgments and estimates included in the financial records is performed at the end of every accounting period by knowledgeable personnel.						
The governmental unit prohibits loans to employees and governing body members.						
Recording Deferred Revenue	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
The government has established policies for the recording or deferral and amortization of income related to revenues and fees, etc., and adherence to those policies is periodically reviewed by the appropriate level of management.						

B: 88 P: 716

Recording Deferred Revenue	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Accounting policies and procedures specify the correct treatment for calculating deferred revenue.						
A supporting analysis is prepared for calculating deferred revenue. The analysis documents compliance with relevant GAAP or an OCBOA (including relevant regulatory rules) and the government's accounting policies.						
An independent review of significant judgments and estimates included in the financial records is performed at the end of every accounting period by knowledgeable personnel.						
Maintaining Master Files	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Only authorized users can modify data in the master records.						

Control Activities Form for Expenditures/Expenses for Goods and Services and Accounts Payable and Other Liabilities

Completed by:

Financial Statement Date:

Date:

Recording Purchases	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Management or governing body approval of purchase orders is required for purchases that exceed established limits according to entity policy.						
Purchase order, receiving report, and invoice are matched and cancelled prior to payment.						

B: 88 P: 717

B : 88 P : 718

Recording Purchases	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none"> • Initiate purchase orders. • Approve purchase orders. • Maintain the purchase journal. • Initiate checks for expenditures. • Review, authorize, or sign checks. • Prepare or issue debit memos. • Edit the vendor master file. • Input purchase orders. • Verify or process receipt of inventory. • Receive goods from or transfer goods to inventory. • Investigate discrepancies or issues related to expenditures, inventory, capital assets, revenue, debt, or cash. • Maintain access to or custody of inventory. <ul style="list-style-type: none"> • Process sales orders. • Maintain the chart of accounts. 						
Purchase orders, receiving reports, debit/credit memos, and shipping orders for returned goods (including unused forms) are prenumbered and the sequence is accounted for.						
A current purchasing manual defines restrictions on purchases of goods or services from governing body members, employees, or other suppliers that would create a conflict of interest.						
Purchases are reviewed for compliance with requirements of laws and regulations, the governing body, and of funding sources, if applicable (for example, competitive bidding requirements).						
The government has procedures for coding expenditures in compliance with funding and organization accounting requirements.						



B : 88 P : 719

Processing Accounts Payable and Accruals	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
System rejects duplicate entry of an invoice from a vendor.						
Purchase order, receiving report, and invoice are matched and cancelled prior to payment.						
After each period end, management creates a log of all invoices received above the limit dictated by entity policy and checks to ensure that they were recorded in the proper period.						
Accruals for goods/services received but not invoiced are reviewed.						
Accounts payable aging/subledger is reviewed and reconciled to the general ledger.						
Open purchase orders are reconciled to the outstanding encumbrance listing at year end.						
The appropriate level of management reviews reconciliations between the outstanding encumbrance listing and the general ledger control accounts.						
Processing Disbursements	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
System rejects duplicate entry of an invoice from a vendor.						
Purchase order, receiving report, and invoice are matched and cancelled prior to payment.						

B : 88 P : 720

Processing Disbursements	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Accounts payable aging/subledger is reviewed and reconciled to the general ledger.						
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none"> • Review, authorize, or sign checks. • Initiate checks for expenditures. • Prepare checks. • Mail checks. • Edit the vendor master file. • Investigate discrepancies or issues involving expenditures. • Open the mail or copy checks received. • Reconcile bank accounts. 						
Checks are prenumbered, the sequence is accounted for regularly, and unissued checks are controlled and kept in a secure location.						
The check signer reviews all supporting documentation prior to signing the check.						
Passwords are established and used for individuals authorized to make wire transfers, and bank callback verifications are in place for telephone transfers exceeding a predetermined dollar amount.						
Bank reconciliations are prepared and reviewed in a timely fashion.						
Bank statements are received and reviewed by a responsible person other than the person who reconciles the bank account before being submitted for reconciliation.						
Maintaining the Supplier Master File	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Changes to the vendor master file are periodically reviewed for reasonableness.						

Control Activities Form for Payroll and Related Liabilities

Completed by:

Financial Statement Date:

Date:

Processing Payroll	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Bank reconciliations are prepared and reviewed in a timely fashion.						
Access to data and/or transaction files is appropriately restricted.						
Standard programmed algorithms perform significant payroll calculations.						
The payroll system master file change log, showing all changes made to payroll information, is reviewed by management to ensure it reflects accurate and complete information.						
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none"> • Prepare payroll checks. • Sign payroll checks. <p>• Review and authorize electronic payroll disbursements.</p> <ul style="list-style-type: none"> • Resolve employee payroll inquiries. • Edit the payroll master file. • Open mail or copy checks received. 						
Current payrolls are compared with previous payrolls and variances are investigated and documented.						

B: 88 P: 721



B : 88 P : 722

Processing Payroll	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Payroll registers are reviewed after processing, reconciled to control totals, and approved by an appropriate level of management.						
Maintaining the Employee Database Master File	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Access to data and/or transaction files is appropriately restricted.						
The payroll system master file change log, showing all changes made to payroll information, is reviewed by management to ensure it reflects accurate and complete information.						

Control Activities Form for Inventories

Governmental Unit:
Completed by:

Financial Statement Date:
Date:

Recording Purchases	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Management or governing body approval of purchase orders is required for purchases that exceed established limits according to entity policy.						
Purchase order, receiving report, and invoice are matched and cancelled prior to payment.						
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none"> • Initiate purchase orders. • Maintain the purchase journal. • Initiate checks for expenditures • Review, authorize, or sign checks. • Prepare or issue debit memos. • Edit the vendor master file. • Input purchase orders. • Verify or process receipt of inventory. • Receive goods from or transfer goods to inventory. • Investigate discrepancies or issues related to expenditures, inventory, capital assets, revenue, debt, or cash. • Maintain access to or custody of inventory. <ul style="list-style-type: none"> • Process sales orders. • Maintain the chart of accounts. 						
Purchase orders, receiving reports, debit/credit memos, and shipping orders for returned goods (including unused forms) are pre-numbered and the sequence is accounted for.						



B: 88 P: 724

Receiving and Storing Inventory	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management or governing body approval of purchase orders is required for purchases that exceed established limits according to entity policy.						
Purchase orders, receiving reports, and invoice entries that do not match are investigated promptly.						
After each period end, management creates a log of all invoices received above the limit dictated by entity policy and checks to ensure that they were recorded in the proper period.						
The inventory subledger (detail listing or perpetual record) is reviewed and reconciled to the general ledger.						
Physical inventory counts are reconciled to the perpetual record (subledger).						
Physical inventory counts to verify quantities on hand are performed.						



B: 88 P: 725

Receiving and Storing Inventory	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none">• Initiate inventory purchases.• Input purchase orders.• Authorize inventory purchases.• Verify and process receipt of inventory. <input type="checkbox"/> Authorize transfer requests.• Initiate checks for inventory purchases.• Ship inventory.• Record inventory transactions.• Have responsibility for inventory counts.• Investigate inventory count discrepancies.• Investigate discrepancies or issues related to inventory.• Approve changes to inventory cost/quantity (including disposal).• Maintain inventory records.• Edit the inventory master file.• Maintain access to and custody of inventory.• Process sales orders.• Investigate discrepancies or issues related to revenue, investments, borrowings, derivatives, or cash.• Post journal entries to the general ledger.• Maintain the chart of accounts.						
Costing Inventory	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Only authorized individuals have access to make changes to the inventory master file.						
Inventory pricing procedures are in accordance with the costing method used by the entity (FIFO, average cost, etc.).						



B : 88

P : 726

Costing Inventory	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews and approves the final priced inventory listing.						
Managing Inventory	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
The inventory subledger (detail listing or perpetual record) is reviewed and reconciled to the general ledger.						
Only authorized individuals have access to and make changes to the inventory master file.						
Physical inventory counts are reconciled to the perpetual record (subledger).						
Physical inventory counts to verify quantities on hand are performed.						
Book-to-physical adjustments are reviewed at period end.						
Inventory is stored in properly secured locations. Access is restricted to authorized personnel.						



B: 88 P: 727

Managing Inventory	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
<p>There is adequate segregation of duties among those who:</p> <ul style="list-style-type: none">• Initiate inventory purchases.• Input purchase orders.• Authorize inventory purchases.• Verify and process receipt of inventory. Authorize transfer requests.• Initiate checks for inventory purchases.• Ship inventory.• Record inventory transactions.• Have responsibility for inventory counts.• Investigate inventory count discrepancies.• Investigate discrepancies or issues related to inventory.• Approve changes to inventory cost/quantity (including disposal).• Maintain inventory records.• Edit the inventory master file.• Maintain access to and custody of inventory.• Process sales orders.• Investigate discrepancies or issues related to revenue, investments, borrowings, derivatives, or cash.• Post journal entries to the general ledger.• Maintain the chart of accounts.						
Management reviews and approves adjustments to inventory control accounts and/or perpetual records.						
Estimating Excess and Obsolete Inventory Reserves	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						

B : 88 P : 728

Estimating Excess and Obsolete Inventory Reserves	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Accounting policies and procedures specify correct treatment for estimating excess and obsolete inventory reserves, including those requiring management's estimates and judgments.						
A supporting analysis is prepared for estimating excess and obsolete inventory reserves. The analysis documents compliance with relevant GAAP or an OCBOA (including relevant regulatory rules) and the entity's accounting policies.						
Management periodically assesses whether excess, slow-moving, obsolete, and defective inventories are identified and accounted for on a timely basis.						

Control Activities Form for Capital Assets and Expenditures

Governmental Unit:
Completed by:

Financial Statement Date:
Date:

Acquiring and Safeguarding Capital Assets	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Management or governing body approval of purchase orders is required for purchases that exceed established limits according to entity policy.						



B : 88 P : 729

Acquiring and Safeguarding Capital Assets	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management tracks capital asset acquisitions and remaining costs and compares to capital budgets.						
Periodically, capital asset listings are routed to the appropriate managers to determine whether the assets still physically exist.						
The entity has a capitalization and useful lives policy, and the policy has been formally reviewed and approved by management and communicated to departments that request capital asset purchases.						
Capital assets are located in an appropriately secured area, where access is restricted to authorized personnel.						
Prior to entry, accounting personnel compare capital asset information to the capitalization policy to ensure appropriate accounting treatment.						
The capital assets sub-ledger is reviewed and reconciled to the general ledger.						
The government has written policies and procedures to ensure items considered collections (either capitalized or non-capitalized) meet the definition of a collection and to track accessions and de-accessions of collection items.						
The government has written policies for determining the fair value of contributed capital assets, including collections, and adherence to those policies is periodically reviewed by the appropriate level of management or another appropriate person.						
Individuals are designated with responsibility for assuring compliance with the terms and conditions of all grants, restricted contributions, exchange contracts, etc., that relate to capital assets.						
Individuals are designated with responsibility for monitoring all significant construction projects.						



B : 88 P : 730

Depreciating Capital Assets	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Capital asset depreciation charges are calculated correctly by the automated system and are reviewed for reasonableness by management.						
The automated system generates the depreciation journal entry, which is manually entered into the general ledger by accounting personnel and reviewed by management.						
Prior to entry, accounting personnel compare capital asset information to the capitalization policy to ensure appropriate accounting treatment.						
Disposing of Capital Assets (Sales and Retirements)	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Periodically, capital assets listings are routed to the appropriate managers to determine whether the assets still physically exist.						
The capital assets subledger is reviewed and reconciled to the general ledger.						
Disposals of capital assets are reviewed by management and entered into the capital assets subledger by accounting personnel in a timely fashion.						
Based on disposal information entered, the capital assets subledger automatically calculates any gain or loss on the disposal.						



B : 88 P : 731

Disposing of Capital Assets (Sales and Retirements)	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Accounting personnel create a journal entry to record the disposal and any gain or loss on the disposal, which is reviewed and approved by management.						
Maintaining the Capital Assets Subledger	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management tracks capital asset acquisitions and remaining costs and compares to capital budgets.						
Periodically, capital assets listings are routed to the appropriate managers to determine whether the assets still physically exist.						
Prior to entry, accounting personnel compare capital asset information to the capitalization policy to ensure appropriate accounting treatment.						
The capital assets subledger is reviewed and reconciled to the general ledger.						
Disposals of capital assets are reviewed by management and entered into the capital assets subledger by accounting personnel in a timely fashion.						
Capital asset depreciation charges are calculated correctly by the automated system and are reviewed for reasonableness by management.						
The automated system generates the depreciation journal entry, which is manually entered into the general ledger by accounting personnel and reviewed by management.						
Management reviews and approves write-offs or other adjustments to capital asset accounts.						

B : 88 P : 732

Assessing Assets for Impairment	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Accounting policies and procedures specify correct treatment for calculating asset impairment, including those requiring management's estimates and judgments.						
Recorded capital assets are reviewed for impairment.						
A supporting analysis is prepared for calculating asset impairment. The analysis documents compliance with relevant GAAP or an OCBOA (including relevant regulatory rules) and the entity's accounting policies.						
An independent review of significant judgments and estimates included in the financial records is performed at the end of every accounting period by knowledgeable personnel.						

Control Activities Form for Debt and Debt Service Expenditures

Governmental Unit:
Completed by:

Financial Statement Date:
Date:

Managing Borrowings	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.						
Debt agreement(s) is (are) reviewed for appropriate classification of outstanding debt.						
Debt compliance determinations are prepared and reviewed timely.						
Financial commitments require approval by management and/or those charged with governance.						
Leases are reviewed for capitalization.						
A reconciliation of outstanding debt instruments to the general ledger is prepared and reviewed timely.						
Statements received from lenders are reconciled to the subsidiary ledger (debt register) and differences are investigated.						
Bank reconciliations are prepared and reviewed in a timely fashion.						
Bank statements are received and reviewed by a responsible person other than the person who reconciles the bank account before being submitted for reconciliation.						
A responsible official reviews use of proceeds from bond sales to ensure that proceeds are used in accordance with legal requirements.						



B : 88 P : 734

Managing Borrowings	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
The government has review procedures in place to determine compliance with debt agreement restrictions and procedures and adherence to those procedures is periodically reviewed by the appropriate level of management or another appropriate person.						
If paying agents are used for the payment of bonds and interest, the governmental unit receives periodic reports of bonds outstanding and unclaimed interest.						
A responsible official performs an annual review for compliance with IRS arbitrage requirements.						
Calculations and adjustments related to current or advance debt refundings have been reviewed and approved by an appropriate person.						

Control Activities Form for Equity and Financial Statement Reconciliations

Governmental Unit:

Financial Statement Date:

Completed by:

Date:

Recording Equity Transactions	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
Equity restrictions and classifications have adequate supporting documentation and are periodically reviewed by the appropriate level of management or another appropriate person.						
The government has written policies and procedures to ensure proper authorization for and use of restricted, committed, and assigned amounts, including stabilization amounts.						
Restrictions, commitments, or assignments of equity, including stabilization amounts, are approved by the governing board or management, as applicable.						
Management or the governing board authorizes the use of restricted, committed, or assigned resources.						
Management periodically reviews the use of nonspendable, restricted, committed, assigned, or unassigned resources.						
Management periodically reviews fund balance/net position accounts to ensure amounts are valid and in compliance with the entity's policies and procedures.						
A fund balance/net position rollforward is performed. Unusual or reconciling items are investigated and resolved in a timely manner.						

B: 88 P: 735

Preparing Financial Statement Reconciliations	Addresses Fraud or Significant Risk?	Control Has Been Implemented?	Automated?	Effectively Designed?	Test Control?	Comments
All reconciling items between the fund and the government-wide financial statements have adequate supporting documentation and are reviewed and approved by appropriate personnel.						



B : 88 P : 736

B : 88 P : 737

APPENDIX B: FINANCIAL STATUTES

§ 4-38-28. Payments without authority; liability of commissioners

All moneys, county warrants or other indebtedness paid out or ordered to be paid out by any of the said county commissioners before mentioned, without authority of law, each and every county commissioner so doing shall be liable for and to the county for the amount so by them paid out without authority of law and all the costs and expenses incurred in the recovery of such money, which amount shall be collected and recovered in a suit before the district court, and upon the said bond, in the same manner as other actions.

CREDIT(S)

L. 1887, Ch. 8, § 2.

§ 4-38-29. Approving unauthorized account; penalty; recovery of money

Any county commissioner who shall vote to approve any account, or order any money paid to any officer or individual, except as provided by law, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in a sum not exceeding five hundred dollars [(\$500)], and the money so illegally ordered to be paid shall be recovered in a suit brought in the name of the county on his official bond.

CREDIT(S)

L. 1897, Ch. 60, § 15 [14].

§ 6-6-7. Limitation on county expenditures during year official's term expires; exceptions Currentness



B : 88 P : 738

It shall be unlawful for the board of county commissioners, the county clerk or any other county official authorized to make purchases to disburse, expend or obligate any sum in excess of fifty per centum of the approved budget for the fiscal year during which the terms of office of any such official will expire; provided, however, that expenditures or [expenditures for] election expense, record books, necessary office equipment and fuel shall be excepted from the provisions of this act. In the event it may be deemed advisable or advantageous to contract for fuel for the entire year, proper precaution must be exercised that a sufficient supply of fuel will be on hand and available for the needs of the incoming officials, or an amount equal to the sum by which one-half the budget item has been exceeded.

Credits

L. 1941, Ch. 190, § 1.

N.M. Stat. Ann. § 6-6-7 (West)
§ 6-10-8. County boards of finance
Currentness

The board of county commissioners in each county in the state shall, ex officio and without additional compensation, constitute a county board of finance and as such shall, subject to the limitations of this act, have supervision over the determination of the qualifications and selection of banks, savings and loan associations and credit unions, whose deposits are insured by an agency of the United States, to receive the public money of their respective counties and of independent rural school districts, rural school districts and municipal school districts of municipalities having less than twenty-five thousand population according to the next preceding United States census and of any special or other districts in their respective counties for which the respective county treasurers of such counties act as ex-officio tax collectors. The county clerk in each county shall, ex officio and without additional compensation, act as clerk of such county board of finance. Every county board of finance shall hold meetings whenever necessary for the discharge of its duties, and the chairman shall convene such board whenever necessity therefor exists or when requested so to do by two of its members or at any time when the county treasurer shall advise the chairman that he has in his custody public money in excess of the aggregate amount which depositories qualified by law are entitled to hold. A majority of the board shall constitute a quorum for the transaction of business.

The county treasurer of each county in the state shall have supervision of the deposit and safekeeping of the public money of his county and all the money which may at any time come into or be in his possession as county treasurer and ex-officio tax collector for

B : 88 P : 739

the use and benefit of the state or of any county, municipality or district or of any subdivision of any county or of any state or public institution and by and with the advice and consent of the respective boards of finance having jurisdiction over the respective funds shall designate banks, savings and loan associations and credit unions, whose deposits are insured by an agency of the United States, to receive on deposit all moneys entrusted in his care.

Credits

L. 1933, Ch. 175, § 1; L. 1968, Ch. 18, § 2; L. 1981, Ch. 332, § 1; L. 1987, Ch. 79, § 4.

N.M. Stat. Ann. § 6-10-8 (West)
§ 6-10-9. Boards of finance for institutions
Currentness

The boards in control of the various public and educational institutions in this state, and all other boards handling funds in any manner whatever, except local boards of education, are hereby designated as boards of finance for such institutions and boards respectively. Each of such boards shall receive, handle and account, as provided by law, for all public moneys received by it, and shall deposit the funds of such institutions or boards in a depository or depositories qualified in accordance with the requirements of this act, equitably and upon the terms and conditions and in like manner and subject to such limitations as in this act prescribed for the deposit of public moneys by other boards of finance.

Credits

L. 1933, Ch. 175, § 3; L. 1963, Ch. 190, § 1; L. 1981, Ch. 332, § 2.

N.M. Stat. Ann. § 6-10-9 (West)
Finance

The BOCC serves as the county board of finance ex officio (6-10-8 through 6-10-10). In coordination with and upon the advice of the county treasurer, the board of finance determines the qualifications and selection of banks, savings and loans, credit unions and other institutions to receive the county's deposits.

The BOCC must examine and settle all accounts of the receipts and expenses of the county, and all accounts chargeable against the county (4-38-16). All accounts must be itemized and the board can disapprove all or part of the accounts (4-45-3).

The BOCC is responsible for seeing that a statement of receipts and expenditures is prepared on an annual basis (4-38-27). The fiscal year shall begin on July 1 and end on June 30 of each year. All transactions are public record.

If the BOCC approves payment of county funds without the authority of law, they become liable for the amount paid, and sometimes for more (4-38-28).

Counties are construed as agents of the United States Government when making expenditures authorized by any act of the U.S. Congress (4-36-3).

No county shall issue general obligation bonds unless approved by the voters. However, revenue bonds can be issued by 2/3 vote of the BOCC (4-62-4).



B : 88 P : 740



Application & Checklist for Accepting Property Donations

Resolution No. 2012-15

Step 1. Establishing County Interest

Applicant/Owner Name: The BD & WH Grim Trust, Dated April 1, 1999, by John Printz,
Successor Trustee

Mailing Address: 1863 Skillman Avenue W, Roseville, MN 55113

Phone #: 651-636-5855 **Email:** jrprintz@gmail.com

Reasons for the donor's desire to make the gift: Liquidate uneconomic asset

General description of the property including the exact location, any structures (above and below ground), past uses of the property, location characteristics and pictures.

Vacant land located in Valencia County, New Mexico as legally described on
the attached Special Warranty Deed dated April 28, 1999, and recorded
May 14, 1999, in Book 322, commencing at page 1918, Office of the Clerk
of Valencia County, New Mexico.

☒ Enclose proof of donor's ownership of the property in the form of a copy of the donor's deed to the real property.

Is the contribution complete or partial interest in the property? ☒ Complete ☐ Partial – **STOP HERE** -
Valencia County will not accept as a gift a partial, fractional or minority interest in real property.

Please list any personal property to be included with the gift (i.e. mobile home).

Warranty Deed dated

None

☒ Enclose copies of current real estate tax bills and special assessment bills.

B: 88 P: 741

Page 1 of 5



Step 2. Reviews by County Departments

1. Completed by County Assessor's Office

The following documents are enclosed with this application:

☒ A recent legal description and survey, if necessary, of the property showing any easements and right-of-ways.

☒ An up to date appraisal report performed by either an independent, professional real estate appraiser or by the County Assessor's Office listing property market value and marketability.

☐ A chain of title report as to the ownership of the real property by the County Assessor (note: if there appears to be any inconsistencies in the chain of title the County will require that the donor provide a title abstract).

County Assessor's Signature: Paul J. Adkins Date: 04/18/16
Comments: _____ **Forward this form to Treasurer's Office.**

2. Completed by County Treasurer's Office

(Evaluate based on current status)

☒ A ten year tax search

☐ Taxes Current

☒ Taxes not current by \$ 5.30 - 2016 - Lot - 8

☐ Property flagged for State Sale

County Treasurer's Signature: Dominic Caplan Date: 4-18-16

Comments: _____ **Forward this form to Code Enforcement Office.**

2016
due 5.30 L-9
PAID
531-16
Jee



3. Completed by Code Enforcement Office

(evaluate based on current compliance status)

☒ Site Inspection complete. Do any potential environmental hazards exist? ☒ No ☐ Yes.

(note: if "Yes", the donor will provide at his/her expense a Phase I Environmental Assessment of the property in a form and content which would be satisfactory to an institutional lender, together with a report of the physical condition of the property.

☒ Recommend *map show area + photo*
☐ Not Recommended

County Chief Code Enforcement Officer's Signature: *[Signature]* Date: *4/20/16*

Comments: *Open Area No Rdg.* **Forward this form to Planning & Zoning Office.**

4. Completed by Planning and Zoning Office

(Evaluate based on Community Development potential)

☐ Recommend
☒ Not Recommended

County P&Z Director's Signature: *[Signature]* Date: *4/20/16*

Comments: *Liability issue* **Forward this form to Fire Department Office.**

5. Completed by the Fire Department Office

(Evaluate based on health and safety risks & hazards).

☒ Recommend
☐ Not Recommended

County Fire Chief's Signature: *[Signature]* Date: *4/24/16*

Comments: *No Health or Safety Issues noted* **Forward this form to Public Works Office.**



6. Completed by Public Works Office

(Evaluate based on road review)

☒ Recommend

☐ Not Recommended

County Public Works Director's Signature: Luis Benavente Date: 4/27/16

Comments: County maintained **Forward this form to County Managers Office.**

Step 3. Administrative Review

Recommendation:

☐ County Manager finds that accepting the property will not be in the County's best interest .

☒ The County Manager finds that accepting the property would be in the County's best interest for the following reasons: **Forward this form to the Board of County Commissioners.**

☒ Beneficial for County Government use: Future Sale on Development

☐ Real property can easily be sold for its cash value. Sales Plan: _____

County Manager's Signature: [Signature] Date: 5/31/16

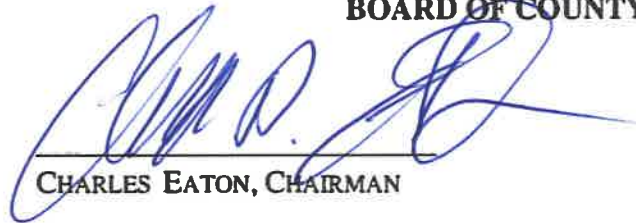


Step 4. FINAL ACCEPTANCE

After receiving the County Manager's recommendation to accept the real property the Board of County Commissioners hereby accepts the real property this date. The donor must transfer the real property, by Warranty Deed, to the County of Valencia within 30 days of the vote or the acceptance will be considered null and void.

APPROVED, ADOPTED, AND PASSED this 15th day of June, 20 16.

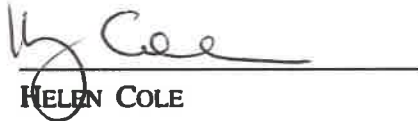
BOARD OF COUNTY COMMISSIONERS



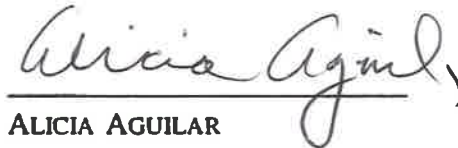
CHARLES EATON, CHAIRMAN



JHONATHAN ARAGON, VICE-CHAIR



HELEN COLE

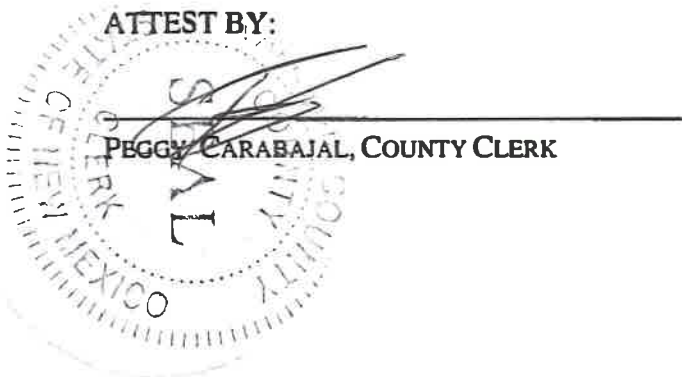


ALICIA AGUILAR



DAVID HYDER

ATTEST BY:



PEGGY CARABAJAL, COUNTY CLERK

