STATE OF NEW MEXICO
BERNALILLO COUNTY
METROPOLITAN COURT

FINANCIAL STATEMENTS

JUNE 30, 2015

MOSS-ADAMS LLP

Certified Public Accountants | Business Consultants

TABLE OF CONTENTS

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT

INTRODUCTORY SECTION

Page

Official Roster 1

Organizational Chart 2

FINANCIAL SECTION

Report of Independent Auditors 3

Management's Discussion and Analysis 7

Basic Financial Statements

Government-Wide Financial Statements
Statement of Net Position 18
Statement of Activities 19

Fund Financial Statements
Governmental Fund Financial Statements

Balance Sheet – Governmental Funds 20

Reconciliation of the Balance Sheet to the Statement of
Net Position-Governmental Funds 21

Statement of Revenues, Expenditures, and Changes in
Fund Balances-Governmental Funds 22

TABLE OF CONTENTS

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT

Page

Basic Financial Statements (Continued)

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 23

Statement of Revenues and Expenditures Budget and Actual
Major Budgeted Funds
General Fund 24
Warrant Enforcement Fund 25
Parking Facility Fund 26
Federal Fund 27
Mediation Fund 28
STB Capital Outlay Fund 29

Fiduciary Fund Financial Statements
Statement of Fiduciary Net Position – Agency Funds 30

Notes to Financial Statements 31

SUPPLEMENTARY INFORMATION

Description of Fiduciary Funds 55

Combining Statement of Fiduciary Net Position – All Agency Funds 56

Combining Schedule of Changes in Assets and Liabilities – All Agency Funds 57

Schedule of Memorandums of Understanding 58

TABLE OF CONTENTS

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT

Page

OTHER SUPPLEMENTARY INFORMATION

Schedule of Vendors 59

OTHER INFORMATION

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* 60

Schedule of Findings and Responses 62

Exit Conference 63

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT

Official Roster

June 30, 2015

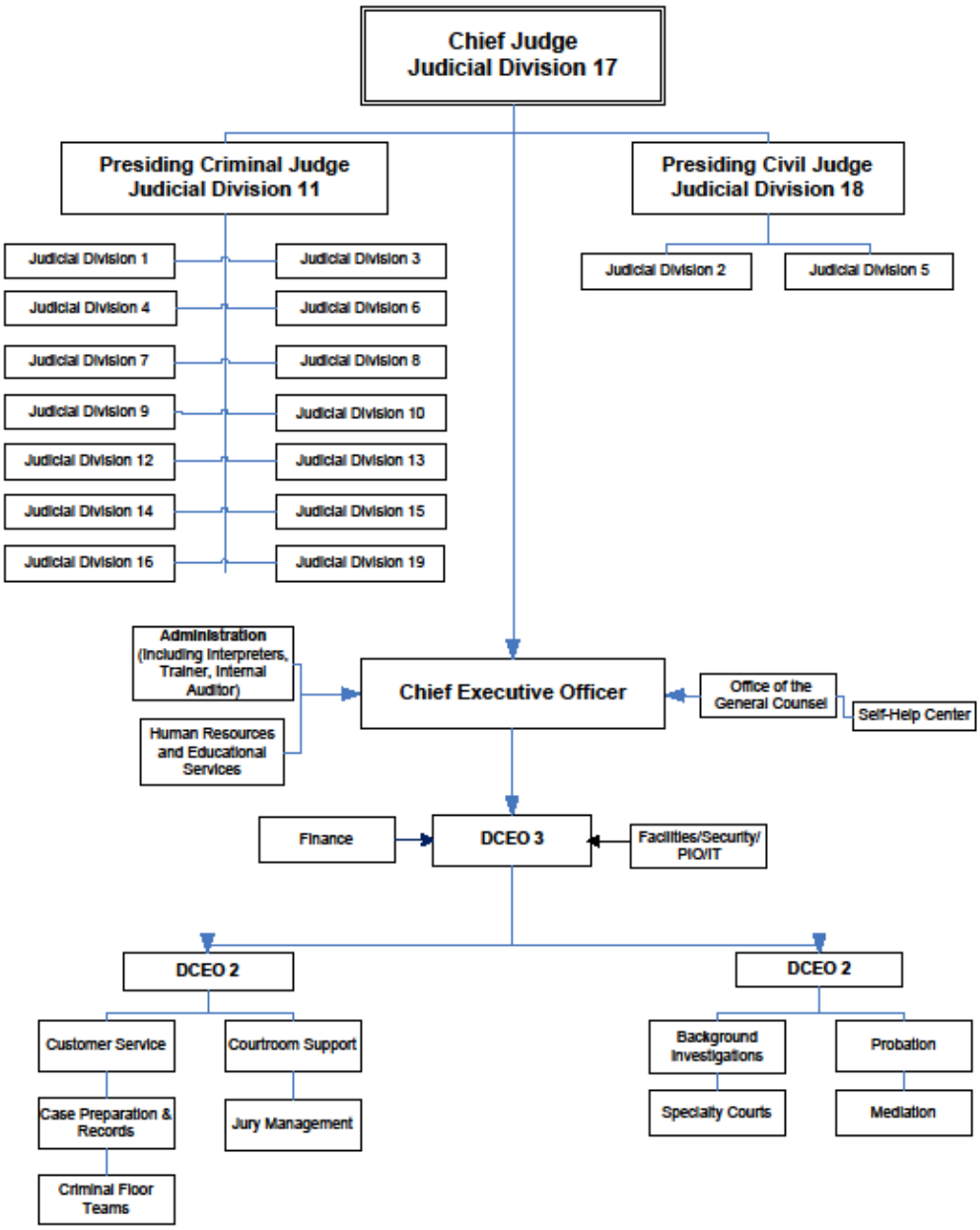
JUDGES

Name	Title
Honorable Henry A. Alaniz, Chief Judge	Division XVII
Honorable Victor E. Valdez	Division I
Honorable Kevin L. Fitzwater	Division II
Honorable John R. Duran	Division III
Honorable Cortney B. Weaks	Division IV
Honorable Frank A. Sedillo	Division V
Honorable Maria I. Dominguez	Division VI
Honorable Rosemary Cosgrove-Aguilar	Division VII
Honorable Jill M. Martinez	Division VIII
Honorable Yvette K. Gonzales	Division IX
Honorable Edward L. Benavidez	Division X
Honorable Sandra Engel	Division XI
Honorable Daniel E. Ramczyk	Division XII
Honorable Michelle Castillo-Dowler	Division XIII
Honorable Vidalia Chavez	Division XIV
Honorable Kenny C. Montoya	Division XV
Honorable Sharon D. Walton	Division XVI
Honorable Rosie Lazcano Allred	Division XVIII
Honorable Linda S. Rogers	Division XIX

ADMINISTRATIVE OFFICIALS

Robert L. Padilla	Court Executive Officer
Jonathan Ash	Deputy Court Executive Officer 3
Terese Hauge	Deputy Court Executive Officer 2
Ana Benford	Deputy Court Executive Officer 2
Rachael I. Monarch	Finance Director/Chief Financial Officer

Bernalillo County Metropolitan Court
Organizational Chart
June 30, 2015



MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

REPORT OF INDEPENDENT AUDITORS

Honorable Henry A. Alaniz, Chief Judge
Bernalillo County Metropolitan Court
and
Mr. Timothy Keller
New Mexico State Auditor

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the fiduciary funds, and the budgetary comparisons for the general fund and major funds of the State of New Mexico Bernalillo County Metropolitan Court (Court) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents. We have also audited the Combining Statement of Fiduciary Net Position and Combining Schedule of Changes in Fiduciary Net Position for the Agency Funds presented as supplementary information, as defined by the Governmental Accounting Standards Board, in the accompanying combining fund financial statements, as listed in the table of contents as of and for the year ended June 30, 2015.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we express no such opinion.

Praxity MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund of the State of New Mexico Bernalillo Metropolitan Court as of June 30, 2015, and the respective changes in financial position, and the respective budgetary comparisons for the general and major funds for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each fiduciary fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Court are intended to present the financial position and changes in financial position of only that portion of the governmental activities, the major fund and budgetary comparison of the State of New Mexico that is attributable to the transactions of the Court. They do not purport to, and do not present fairly the financial position of the State of New Mexico as of June 30, 2015, and the changes in its financial position and budgetary comparison for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 6 to the financial statements, during the year ended June 30, 2015 the Court adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the

Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's basic financial statements. The accompanying combining statement of fiduciary net position – all agency funds and combining schedule of changes in fiduciary net position – all agency funds, and schedule of memorandums of understanding are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining statement of fiduciary net position – all agency funds and combining schedule of changes in fiduciary net position – all agency funds, and the schedule of memorandums of understanding are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's basic financial statements. The accompanying schedule or vendors are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of vendors has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Honorable Henry A. Alaniz, Chief Judge
Bernalillo County Metropolitan Court
and
Mr. Timothy Keller
New Mexico State Auditor

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2015 on our consideration of the Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control over financial reporting and compliance.

Moss Adams LLP

Albuquerque, New Mexico
November 17, 2015

Overview

The purpose of the Bernalillo County Metropolitan Court's (Court) Management's Discussion and Analysis ("MD&A") is to (a) assist the reader in focusing on significant issues related to the Court's annual audit and operations, (b) provide an overview of the Court's financial activity, (c) identify changes in the Court's financial position, (d) identify any material deviations from its approved budget and (e) identify fund issues, concerns and recent operational performance metrics.

Since the MD&A focuses on the current year's activities and changes, it should be read in conjunction with the Court's financial statements.

Court Case Management, Programs and Financial Highlights

The Bernalillo County Metropolitan Court was created by the New Mexico State Legislature in 1980 by Section 34-8A-14 NMSA 1978. It consolidated the functions of the Albuquerque Municipal Court, Bernalillo County Magistrate Court and Small Claims Court into a single court operation. It is the only Court of its kind in the state of New Mexico. The Court is one of limited jurisdiction which includes misdemeanor crimes that carry a maximum jail term of 364 days and fines of up to $1,000 and civil cases where the amount of the dispute does not exceed $10,000. It also conducts felony first appearance hearings and performs civil marriages. The Court was designated as a court of record in 1998 for domestic violence and DWI cases. That means on appeal, the defendant does not get a new trial, but the case record is reviewed by a District Court Judge to determine if legal error was made.

The Court has 19 Judges: 16 in the Criminal Division and three in the Civil Division. Unlike other courts of limited jurisdiction in New Mexico, all the Court's Judges are attorneys who are required to be members of the New Mexico State Bar and must have practiced law for a minimum of three years.

The nine-story, 248,294 square feet courthouse occupies 3.4 acres of grounds with its abutting 348,000 square feet multilevel parking facility. The parking facility provides space for approximately 900 vehicles, the DI/DWI Schools, Taxation and Revenue Motor Vehicle Department, state offices and a retail tenant.

Case Filings

As of June 30, 2015, the Court had a total of 85,114 new criminal and civil case filings. The total for each case type was 68,171 criminal cases and 16,943 civil cases.

Collections

Per state statute the Court collects fines and fees on all civil and criminal cases. At the end of each month, fines and fee collections are then transferred to other state agencies to meet the statutory requirement. The Court collected approximately $4.2 million in fines and fees during the fiscal year. The balance of collected funds, approximately $625 thousand (15%) was used by the Court's warrant enforcement and mediation funds in accordance to their statutory funding requirements.

Bail Bond Postings

In FY15, 12,966 cash, surety and property bail bonds totaling approximately $39.7 million were posted at the Court during the year.

Capital Asset Activity

The Court experienced a decline of $1,889,123 in the value of its capital assets in FY15. The decrease is almost entirely attributable to annual depreciation and amortization expense exceeding the year's capital asset additions.

Customer Service

Due to the nature of the work, members of the Customer Service staff come into contact with all areas of the Court. The Customer Service Division handles criminal and civil case financial transactions, cash bonds, motion and pleading filings, the scheduling of educational programs, and information regarding community service. The Division served 75,410 customers at register stations throughout the fiscal year. In FY15, the phone bank handled 103,552 calls from customers.

Jury Division

The Jury Division distributed 8,935 jury summons. The number of jurors paid in FY15 was 3,504 for a total of $314,648.

Specialty Court Program Highlights

Domestic Violence Early Intervention Program (DVEIP)

DVEIP is a pre-adjudication program intended for defendants who have been charged with a domestic violence crime. Participants are required to adhere to standard conditions of Pre-Trial Supervision, attend the appropriate counseling, and submit to random drug and alcohol testing. In FY15, the program began with 103 participants and by year end, had enrolled 178 new defendants, for a total of 281 supervised defendants during the review period. The program graduated 194 participants in FY15 for a graduation rate of 97%. In addition to EIP cases Officers also supervise an average of 25 defendants per month who have a pending domestic violence charge and who are on "pre adjudication" supervision. In FY15, the EIP program enrolled 25 new defendants in the veterans' track. Of those participants, seven graduated. This track is designed to provide specific services for veterans who

are charged with domestic violence. In addition to supervision and counseling interventions, participants are matched with a mentor who serves as a mentor and supports the participants in successfully completing the program. In addition, participants also meet monthly with the program Judge to discuss progress, recovery, possible setbacks and adjustments to the supervision and or treatment plan numbers.

Domestic Violence Repeat Offender Program (DVROP)
DVROP is an intensive, post-adjudication, pre-sentence program for defendants who have been charged with a misdemeanor crime involving domestic violence and who have a prior conviction involving domestic violence. The DVROP officer maintains a dedicated caseload and supervises between 25 and 30 participants. Participants must successfully complete 52 weeks of domestic violence treatment with a vendor under contract with the Court that is certified by the State. When appropriate, participants must also complete substance abuse treatment and/or parenting groups. Intensive probation supervision, regularly scheduled status review hearings with the assigned program Judge, random drug and alcohol testing. The incorporation of a collaborative team and victim/children services providers offered by a vendor under contract with the Court serve as key components to the program. These core components have demonstrated positive outcomes for this highly effective program. DVROP began FY15 with 38 participants and enrolled 27 new participants in FY15. There were 16 graduates. The program had less graduates during the year as a result of decreased enrollments and also taking higher risk/need participants.

DWI-Drug Court Program (DDCP)
The DDCP is an intensive, judicially supervised program that was implemented in 1997 to address the very serious issues of drinking and driving in the State of New Mexico. Since inception, there have been 4,042 defendants that have graduated from this program. During FY15, there were 119 new enrollments. The program graduated 140 participants in FY15, with a graduation rate of 80% and a retention rate of 88.9%. The three year recidivism rate for the program was 5.5% and the cost per participant per day was $14.23. To better serve the community, the program has specialized services for Spanish Language participants and defendants with co-occurring disorders.

Courts to School Program
The Courts to School Program is a post-adjudication program designed to bring the courtroom experience into the school system by educating high school students on the procedures and realities of the criminal justice system. This is an actual Court proceeding and has all of the components of a courtroom including the defendant, defense counsel, District Attorney's Office, law enforcement, a probation officer, and the program Judge. The actual sentencing is done on-site at the selected high school.

The defendant must do the mandatory minimum jail time, one (1) year of probation, and all other mandatory requirements by law. The defendant may earn hours towards their community service for participating. In FY15, the program held five (5) sessions at the area high schools with ten (10) defendants participating in the program.

Mental Health Court (MHC)
This program identifies defendants who have a mental health diagnosis or disorders and assists in referring participants to appropriate community services and facilitates placement in a structured judicial oversight program incorporating a therapeutic jurisprudence model. At the beginning of FY15, the program had 185 participants enrolled and there were 138 new enrollments added throughout the year. The program graduated 83 participants in FY15 resulting in a graduation rate of 93.3% and a retention rate of 91.5%. Under the MHC enhancement component, there was a monthly average of 43 additional defendants under supervision with a mental health probation officer and 122 defendants placed under pre-trial supervision pending resolution of a competency evaluation.

Homeless Court
Since 2002, the Homeless Court has been positively impacting Albuquerque's homeless and disenfranchised population. Homeless Court is held monthly at a local homeless community agency. This setting is designed to create a less intimidating environment for the participants to meet the program Judge and deal with their misdemeanor warrant(s) or other referred cases. Through the coordination of Court staff, Homeless Court has five volunteer attorneys, prosecutors and defense counsel who assist the defendant through the process. During the sessions held in FY15, there were 119 defendants referred and 42 cases were dismissed.

Competency Court
Competency Court was implemented to facilitate the timely and efficient processing of orders for competency evaluations. The facilitation includes the scheduling of defendants for evaluations along with the receipt and distribution of reports in a manner consistent with confidentiality and other statutory requirements. During FY15, there were 631 cases referred for competency determination resulting in 347 forensic evaluations.

<u>Other Programs</u>

Background Investigations Division
The Background Investigations Division continues to be the only division within the Court which is fully operational 24 hours per day, 7 days a week, including weekends and holidays. During FY15, Intake Officers interviewed a total of 13,487 defendants. The Background Investigators, who provide criminal history and

community ties information to assist the judges with release/detention decisions, investigated and presented 3,761 misdemeanor DV and DWI criminal histories and 6,890 felony defendant histories in Court. In FY15, staff located and booked 20,128 defendants on local warrants. The Bonding area processes misdemeanor, felony, District Court, Out-of-County bonds on both in-custody and out-of-custody cases. During FY15, 650 District Court bonds and 534 Out-of-County bonds were processed.

Probation Division

The Probation Division is responsible for supervising defendants during both post and pre adjudicated status for a broad range of misdemeanor cases including DWI and Domestic Violence. The probation officers have the responsibility of ensuring court compliance to promote positive changes in the lives of the defendants they monitor through supervision and intervention strategies. Additionally, the probation officers are charged with the responsibility of monitoring restitution, treatment compliance, drug and alcohol screenings, preparing pre-sentence reports, appearing in court and making recommendations on sentencing, and preparing for probation violation hearings. In FY15, the Division held 48,165 appointments. The probation officers monitored 1,877 DWI first offender defendants and 1,409 DWI defendants were screened for alcohol and substance abuse. Additionally, $54,443 in restitution was collected by the Division.

Community Service Program

The Community Service Program works with 123 public and non-profit agencies which are located in Albuquerque and the majority of the counties throughout the State of New Mexico. These agencies work with the court to provide opportunities for defendants to perform their court-ordered community service. Defendants may be Court ordered to complete community service as part of a sentence or may elect community service as a means to pay assessed fines and fees.

Mediation Division

The Court's highly regarded Mediation Division started serving the community in 1986. This Division significantly reduces the cost of adjudicating civil matters by offering mediation to litigants. In the past fiscal year, over 500 cases were resolved through the Mediation Division. More than 80 mediators volunteered over 1,000 hours to the Court during the year. In addition, the Mediation Division has broadened its ability to resolve civil matters by both phone and mail, as well as by providing mediation assistance by conference call to out-of-state litigants.

Self-Help Center

Since 2002, the Self-Help center has been providing services to the public for procedural information, forms, and referrals to the legal and community services to self-represented litigants. Access to the judicial system is a vital service and is well received by the public. The two (2) staff members are certified Justice System Language Access Specialists and provide services in Spanish when needed. In FY15, they completed 12,701 in-person interviews and 2,186 telephone interviews of which 913 were Spanish speakers.

Financial Statements

Government-Wide Financial Statements

The government-wide financial statements, in their consolidation of all government activities into a single column, are designed to mimic corporate financial statements. The Statement of Net Position like a corporate balance sheet, lists the Court's assets (both current and capital) as well as the Court's liabilities as of the end of the fiscal year.

The Statement of Activities, like a corporate income statement, details the Court's revenues for the fiscal year as well as the costs and expenses associated with earning that revenue.

The Governmental Activities reflect the Court's basic service of collecting and optimizing revenues for its beneficiaries.

Fund Financial Statements

The Fund Financial Statements, whose focus is on major funds rather than fund types, presents a more familiar financial picture to users of government financial statements than do the government-wide statements.

The fund financial statement utilizes the typical manner in which the financial plan or budget is developed, i.e., on a "sources and uses of liquid resources" basis. The flow and availability of liquid resources is a clear and appropriate focus for an analysis of any governmental agency. Funds are established for various purposes and the financial statement demonstrates respective sources and uses and/or budgeting compliance associated therewith.

The Fund Financial Statements also allow the government to address Court funds. While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Accordingly, these particular assets are not presented as part of the Government-Wide Financial Statements.

Infrastructure Assets
The Court does not own any assets, e.g. roads and bridges that are classified as infrastructure assets.

Budgetary Comparisons
In addition to the MD&A, GASB 34 requires budgetary comparison schedules for the general fund and for each major special revenue fund. The budgetary comparison schedules should present both the original and the final appropriated budgets for the reporting period, as well as the actual inflows, outflows and balances, stated on the government's budgetary basis.

The Statement of Revenues and Expenditures – Budget and Actual are also presented, pursuant to the requirements of the State Auditor and 2 NMAC 2.2. The data therein demonstrates compliance at the approved budget level.

The approved general fund operating budget for FY15 was increased by $1,101,400 or 4.9% increase compared to the preceding fiscal year. The Court's non-reverting Warrant, Mediation and Parking fund budgets decreased by $6,400 or 0.4%.

Government-Wide Financial Analysis

Statement of Net Position

	Governmental Activities FY 2014	**Governmental Activities FY 2015**	Total Percentage Change FY 14-15
Current assets	$ 1,516,966	$ 1,783,009	18%
Capital assets less accumulated Depreciation	57,452,684	55,563,561	-3%
Total assets	58,969,650	57,346,570	-3%
Liabilities	1,702,298	1,919,825	13%
Net Position			
Net investment in capital assets	57,452,684	55,563,561	-3%
Restricted	579,173	612,522	6%
Unrestricted (deficit)	(764,505)	(749,338)	-2%
Total net position	$ 57,267,352	$ 55,426,745	-3%

Capital assets, net of accumulated depreciation, decreased by $1,889,123. The net investment in capital assets increased by $823,168 and was primarily in machinery, equipment and buildings. It was more than offset by $2,712,291 of depreciation expense during the same period.

The Court's liability for unpaid compensated absences decreased to $749,338 during the year ended June 30, 2015, as a result of more leave being taken than accrued.

Statement of Activities

The following schedule presents the revenues and expenses for fiscal years 2014 and 2015:

	Governmental Activities FY 2014	**Governmental Activities FY 2015**	Total Percentage Change FY 14-15
Expenses			
Judicial	$ (28,036,543)	**$ (28,799,514)**	3%
Program revenues	2,839,567	**2,523,355**	-11%
Net (expenses) revenues	(25,196,976)	**(26,276,159)**	4%
General revenues and (expenses)			
General fund appropriation	22,694,200	**23,413,300**	3%
General Fund Compensation Package	-	**382,300**	
AOC Drug Court Allocation Reimbursement	-	**310,046**	
STB Bond Proceeds	20,255	**348,745**	1622%
Transfers	(36,163)	**(18,839)**	-48%
Total general revenues and transfers	22,678,292	24,435,552	8%
Change in net position	(2,518,684)	**(1,840,607)**	
Net position, beginning	59,786,036	**57,267,352**	
Net position, ending	$ 57,267,352	**$ 55,426,745**	

The following schedule presents the final budget for the general fund, including all grant awards:

		Final Budget	Actual Expenditures	Favorable Variance
Personal services & Employee benefits	$	19,848,050	19,823,174	24,876
Contractual services		2,343,400	2,334,411	8,989
Other costs		2,968,050	2,955,781	12,269
	$	25,159,500	25,113,366	46,134

The Court reverted $18,839 from unexpended funds in the General Fund.

The Court's Funds

Governmental Funds
As of June 30, 2015, the governmental funds (as presented on the balance sheet) reported a fund balance of $612,522, of which $291,817 relates to the Warrant Enforcement Fund; $32,694 to the Parking Facility Fund and $288,011 to the Mediation Fund. These fund balances are set aside for future expenditures in the respective areas and may be appropriated in the future. In FY15, the Court utilized fund balance to meet the shortfall in revenues for the Parking fund.

Budgetary Highlights
The Bernalillo County Metropolitan Court was appropriated $23,413,300 of general fund within the Laws of the 2014, Regular Session, Chapter 63, Section 4. Also, the Court received a compensation package appropriation of $382,300.

The Court received $310,046 of supplemental funding to help support the Court's DWI/Drug Court program. This program provides treatment and counseling services to alcohol and drug dependent DWI offenders.

In October 2014, the Court received two federal grant awards to be utilized through September 30, 2016 of which the Court will be entering federal fiscal year three as of October 1, 2015. The first is from the Substance Abuse and Mental Health Administration (SAMHSA) in the amount of $973,311 and the second is from the Bureau of Justice Assistance (BJA) in the amount of $292,968. These grants expand services to the Court's DWI/Drug Court and Mental Health Court offenders. They assist nonviolent offenders with successful rehabilitation from the use of drugs and/or alcohol and/or mental health issues. The DWI/Drug Court targets high-risk non-violent offenders who have at least two, but not more than five, DWI convictions.

The Court utilized $60,000 from the fund balance of the Mediation Fund to assist with a portion of the personal services and employee benefits of three FTE.

Anticipated Changes

The approved general fund operating budget for FY16 was increased by $46,900 or 0.2% compared to FY15.

Through the Budget Request process, the Court increased the budget authority by $144,700 from the mediation fund balance to pay for a portion of the three mediation staff's estimated expenditures.

In FY16, the Court received $310,046 in supplemental funding, provided to the Administrative Office of the Courts (AOC) from the DFA – Local Government Division. Future fiscal years' funding of this program remains unknown at this time.

A federal fund pass-through grant with the Traffic Safety Bureau for the DWI First Offender Program is continuing to be negotiated from year-to-year. In FY16, the budget for this Grant award is $126,200. This award is to fund the personal services and employee benefits for two probation officers that are an expansion to the seven general fund staff.

In FY16, the Court received $310,046 in supplemental funding, provided to the Administrative Office of the Courts (AOC) from the DFA – Local Government Division. Future fiscal years' funding of this program remains unknown at this time.

A federal fund pass-through grant with the Traffic Safety Bureau for the DWI First Offender Program is continuing to be negotiated from year-to-year. In FY16, the budget for this Grant award is $126,200. This award is to fund the personal services and employee benefits for two probation officers that are an expansion to the seven general fund staff.

Compliant with statute 6-10-3 (NMSA 1978), and to optimize state cash management and investment practices, funds of various state agencies are deposited in the State General Fund Investment Pool (SGFIP). This pool is managed by the New Mexico State Treasurer's Office (STO). Claims on the SGFIP are reported as financial assets by the various agencies investing in the SGFIP.

Agency claims against the SGFIP and fiduciary resources held at STO to fulfill those claims were not reconciled from the inception of SHARE (the State's centralized accounting system), in July 2006, through January 2013, which caused uncertainty as to the validity of the claims and the ability of fiduciary resources to fulfill those claims. As a result of business process and systems configuration changes made during the Cash Management Remediation Project Phase I the Department of

Finance and Administration's Financial Control division began reconciling transactional activity reported by the State's fiscal agent bank to the SHARE general ledger on a point- forward basis beginning February 1, 2013. In March 2015, the Financial Control Division implemented a reconciliation process that compares statewide agency claims against the resources held in the SGFIP at STO. This process is known as the claims to resources reconciliation. The claims to resources reconciliation process has been successfully applied to fiscal year-end 2014 and the months from January 2015 through June 2015. While work remains, the results are encouraging and the following assertions can be made:

1. The difference between statewide agency claims against the SGFIP and fiduciary resources held at STO to fulfill those claims has remained within a relatively narrow range over the periods in which the reconciliation process has been used;

2. Agency claims on the SGFIP will be honored in their entirety. Any adjustment necessary to the claims balance will be applied against the General Operating Reserve. No portion of the adjustment shall be allocated to any specific agency that participates in the SGFIP.

Financial Contact

The Court's financial statements are designed to present users with the general overview of the Court's finances and to demonstrate the Court's accountability. If you have questions about the report or need additional financial information, contact the Court's Chief Financial Officer at P.O. Box 133, Albuquerque, New Mexico 87103.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF NET POSITION
June 30, 2015

	Governmental Activities
ASSETS	
Current Assets	
Petty cash	$ 4,475
Interest in State Treasurer General Fund Investment Pool	1,452,198
Fines and fees receivable, net	47,733
Grants and contracts receivable	225,604
Due from Other State Agencies	52,999
Total current assets	1,783,009
Capital assets	
Land	6,640,478
Capital assets being depreciated	48,923,083
Total capital assets, net of accumulated depreciation	55,563,561
Total assets	57,346,570
LIABILITIES	
Current Liabilities	
Accounts payable	614,538
Accrued payroll and related taxes	529,500
Deposits Held for Others	808
Cash overdraft	6,802
Due to State General Fund	18,839
Compensated absences payable	749,338
Total current liabilities	1,919,825
NET POSITION	
Net investment in capital assets	55,563,561
Restricted	612,522
Unrestricted (deficit)	(749,338)
Total net position	$ 55,426,745

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF ACTIVITIES
Year Ended June 30, 2015

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Revenue	Operating Grants	Governmental Activities
Governmental Activities				
Judicial	$ 27,696,800	569,544	874,406	(26,252,850)
Preventative programs	119,894	-	119,894	-
Parking facility operations	578,150	546,816	-	(31,334)
Mediation	75,440	83,465	-	8,025
Federal	329,230	329,230	-	-
Total governmental activities	$ 28,799,514	1,529,055	994,300	(26,276,159)
General Revenues and Transfers				
State General Fund appropriation - 2015				$ 23,413,300
General Fund Compensation Package				382,300
AOC Drug Court Allocation Reimbursement				310,046
STB Bond Proceeds				348,745
Reversion to State General Fund - 2015				(18,839)
Total general revenues				24,435,552
Change in net position				(1,840,607)
Net position, beginning				57,267,352
Net position, ending				$ 55,426,745

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	General Fund	Warrant Enforcement Fund	Parking Facility Fund	Mediation Fund	Federal Fund	STB Capital Outlay Fund	Total Governmental Funds
ASSETS							
Current Assets							
Petty cash	$ 4,475	-		-	-	-	4,475
Interest in State General Fund Investment Pool	827,700	289,347	48,556	286,595		-	1,452,198
Fines and fees receivable, net	841	17,374	28,008	1,510	-	-	47,733
Grant and contracts receivable	206,709	-	-	-	18,895	-	225,604
Due From Other State Agencies	51,871	1,128	-	-	-	-	52,999
Total assets	1,091,596	307,849	76,564	288,105	18,895	-	1,783,009
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	558,516	4,958	42,836	94	8,134	-	614,538
Accrued payroll and taxes	514,241	10,266	1,034	-	3,959	-	529,500
Deposits Held for Others	-	808	-	-	-	-	808
Cash overdraft	-	-	-	-	6,802	-	6,802
Due to State General Fund	18,839	-	-	-	-	-	18,839
Total liabilities	1,091,596	16,032	43,870	94	18,895	-	1,170,487
Fund Balances							
Nonspendable	4,475	-	-	-	-	-	4,475
Restricted	-	291,817	32,694	288,011	-	-	612,522
Unassigned	(4,475)	-	-	-	-	-	(4,475)
Total fund balances	-	291,817	32,694	288,011	-	-	612,522
Total liabilities and fund balances	$ 1,091,596	307,849	76,564	288,105	18,895	-	1,783,009

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
June 30, 2015

Total fund balances - governmental funds		$ 612,522
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. These assets consist of:		
Land	$ 6,640,478	
Machinery and equipment	3,949,737	
Building, land and parking facility	77,552,463	
Accumulated depreciation	(32,579,117)	
Total capital assets, net of accumulated depreciation		55,563,561
Some liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Compensated absences payable		(749,338)
Net position of governmental activities		$ 55,426,745

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended June 30, 2015

	General Fund	Warrant Enforcement Fund	Parking Facility Fund	Mediation Fund	Federal Fund	STB Capital Outlay Fund	Total Governmental Funds
Revenues							
Fines and fees	$ 32,259	537,285	546,816	83,465	329,230	-	1,529,055
Grants and contracts	994,300	-	-	-	-	-	994,300
Total revenues	1,026,559	537,285	546,816	83,465	329,230	-	2,523,355
Expenditures general government - judiciary							
Current							
Personal services	14,047,252	276,207	-	41,201	141,748	-	14,506,408
Employee benefits	5,775,922	134,411	-	18,799	53,107	-	5,982,239
In-state travel	10,788	-	43	-	-	-	10,831
Maintenance and repairs	848,704	337	68,324	803	-	-	918,168
Supplies and materials	347,527	2,098	596	4,001	1,200	-	355,422
Contractual services	2,334,410	41,191	392,528	852	120,178	6,584	2,895,743
Operating costs	1,238,112	23,816	116,652	9,784	6,595	-	1,394,959
Other costs	6,160	2,567	7	-	4,215	-	12,949
Out-of-state travel	23,484	-	-	-	2,187	-	25,671
Capital outlay	481,007	-	-	-	-	342,161	823,168
Total expenditures	25,113,366	480,627	578,150	75,440	329,230	348,745	26,925,558
Excess (deficiency) of revenues over expenditures	(24,086,807)	56,658	(31,334)	8,025	-	(348,745)	(24,402,203)
Other financing sources (uses)							
State General Fund appropriation	23,413,300	-	-	-	-	-	23,413,300
General Fund Compensation Package	382,300	-	-	-	-	-	382,300
AOC Drug Court Allocation Reimbursement	310,046	-	-	-	-	-	310,046
STB Proceeds	-	-	-	-	-	348,745	348,745
Reversion to State General Fund - 2015	(18,839)	-	-	-	-	-	(18,839)
Total other financing sources (uses)	24,086,807	-	-	-	-	348,745	24,435,552
Net change in fund balances	-	56,658	(31,334)	8,025	-	-	33,349
Fund balances, beginning	-	235,159	64,028	279,986	-	-	579,173
Fund balances, ending	$ -	291,817	32,694	288,011	-	-	612,522

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2015

Net change in fund balances (Statement of Revenues, Expenditures and Changes in Fund Balances)		$ 33,349
Amounts reported for governmental activities in the Statement of Activities are different for the year ended June 30, 2015 because:		
In the Statement of Activities, certain operating expenses - compensated absences payable - are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures are measured by the amount of financial resources used (essentially the amounts actually paid). The decrease in the liability for the year was		15,167
The Governmental Funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expenses. In the current year, these amounts were		
Capital outlay expenditures which were capitalized	$ 823,168	
Depreciation	(2,712,291)	
Excess of depreciation over capital outlay		(1,889,123)
Change in net position of governmental activities (Statement of Activities)		$ (1,840,607)

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
MAJOR BUDGETED FUNDS
Year Ended June 30, 2015

	General Fund			
	Revenue Budget	Approved Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Local governments	$ 941,000	874,500	874,406	(94)
Charges for services	57,400	57,400	32,259	(25,141)
Grants	129,700	122,000	119,894	(2,106)
Other	-	-	-	-
Total revenues	1,128,100	1,053,900	1,026,559	(27,341)
Expenditures				
Personal services/employee benefits	20,055,200	19,848,050	19,823,174	24,876
Contractual services	2,588,900	2,343,400	2,334,411	8,989
Other costs	2,589,600	2,968,050	2,955,781	12,269
Total expenditures	25,233,700	25,159,500	25,113,366	46,134
Excess (deficiency) of revenues over expenditures	(24,105,600)	(24,105,600)	(24,086,807)	18,793
Other financing sources (uses)				
State General Fund appropriation	23,413,300	23,413,300	23,413,300	-
General Fund Compensation Package	382,300	382,300	382,300	-
AOC Drug Court Allocation Reimbursement	310,000	310,000	310,046	46
Reversions	-	-	(18,839)	(18,839)
Other financing uses	-	-	-	-
Total other financing sources (uses)	24,105,600	24,105,600	24,086,807	(18,793)
Net change in fund balance	$ -	-	-	-

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
MAJOR BUDGETED FUNDS (CONTINUED)
Year Ended June 30, 2015

	Warrant Enforcement Fund			
	Original Budget	Approved Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Local governments	$ -	-	-	-
Charges for services	778,800	778,800	537,285	(241,515)
Grants	-	-	-	-
Fund Balance	100,000	100,000	-	(100,000)
Other	-	-	-	-
Total revenues	878,800	878,800	537,285	(341,515)
Expenditures				
Current				
General government				
Personal services/employee benefits	688,100	688,100	410,618	277,482
Contractual services	148,000	148,000	41,191	106,809
Other costs	42,700	42,700	28,818	13,882
Total expenditures	878,800	878,800	480,627	398,173
Excess of revenues over expenditures	-	-	56,658	56,658
Other financing sources				
State General Fund appropriation	-	-	-	-
Other financing sources	-	-	-	-
Total other financing sources	-	-	-	-
Cash balance required to balance budget	-	-	-	-
Net change in fund balance	$ -	-	56,658	56,658

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
MAJOR BUDGETED FUNDS (CONTINUED)
Year Ended June 30, 2015

	Parking Facility Fund			
	Original Budget	Approved Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Local governments	$ -	-	-	-
Charges for services	-	-	-	-
Grants	-	40,000	-	(40,000)
Other	666,500	626,500	546,816	(79,684)
Total revenues	666,500	666,500	546,816	(119,684)
Expenditures				
Current				
General government				
Personal services/employee benefits	-	-	-	-
Contractual services	424,100	424,100	392,528	31,572
Other costs	227,400	227,400	185,622	41,778
Total expenditures	651,500	651,500	578,150	73,350
Excess (deficiency) of revenues over expenditures	15,000	15,000	(31,334)	(46,334)
Other financing sources				
State General Fund appropriation	-	-	-	-
Transfer to Court Facilities Funds	-	-	-	-
Other financing uses	(15,000)	(15,000)	-	15,000
Total other financing sources (uses)	(15,000)	(15,000)	-	15,000
Cash balance required to balance budget	-	-	-	-
Net change in fund balance	$ -	-	(31,334)	(31,334)

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
MAJOR BUDGETED FUNDS (CONTINUED)
Year Ended June 30, 2015

	Federal Fund			
	Original Budget	Approved Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Local governments	$ -	-	-	-
Charges for services	-	-	-	-
Grants	-	-	-	-
Other	392,600	470,400	329,230	(141,170)
Total revenues	392,600	470,400	329,230	(141,170)
Expenditures				
Current				
General government				
Personal services/employee benefits	205,400	220,900	194,855	26,045
Contractual services	158,300	211,500	120,178	91,322
Other costs	28,900	38,000	14,197	23,803
Total expenditures	392,600	470,400	329,230	141,170
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other financing sources				
State General Fund appropriation	-	-	-	-
Transfer to Court Facilities Funds	-	-	-	-
Other financing uses	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Cash balance required to balance budget	-	-	-	-
Net change in fund balance	$ -	-	-	-

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
MAJOR BUDGETED FUNDS (CONTINUED)
Year Ended June 30, 2015

	Mediation Fund			
	Original Budget	Approved Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Local governments	$ -	-	-	-
Charges for services	35,300	35,300	83,465	48,165
Grants	-	-	-	-
Fund balance	60,000	60,000	-	(60,000)
Other	-	-	-	-
Total revenues	95,300	95,300	83,465	(11,835)
Expenditures				
Current				
General government				
Personal services/employee benefits	60,000	60,000	60,000	-
Contractual services	4,500	4,500	852	3,648
Other costs	30,800	30,800	14,588	16,212
Total expenditures	95,300	95,300	75,440	19,860
Excess (deficiency) of revenues over expenditures	-	-	8,025	8,025
Other financing sources				
State General Fund appropriation	-	-	-	-
Other financing sources	-	-	-	-
Other financing uses	-	-	-	-
Total other financing sources	-	-	-	-
Cash balance required to balance budget	-	-	-	-
Net change in fund balance	$ -	-	8,025	8,025

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
MAJOR BUDGETED FUNDS (CONTINUED)
Year Ended June 30, 2015

	STB Capital Outlay Fund			
	Original Budget	Approved Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Local governments	$ -	-	-	-
Charges for services	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Current				
General government				
Personal services/employee	-	-	-	-
benefits	-	-	-	-
Contractual services	25,000	6,584	6,584	-
Other costs	344,000	342,161	342,161	-
Total expenditures	369,000	348,745	348,745	-
Excess (deficiency) of revenues over expenditures	(369,000)	(348,745)	(348,745)	-
Other financing sources				
State General Fund appropriation	-	-	-	-
Other financing sources	369,000	348,745	348,745	-
Other financing uses	-	-	-	-
Total other financing sources	369,000	348,745	348,745	-
Cash balance required to balance budget	-	-	-	-
Net change in fund balance	$ -	-	-	-

See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUNDS
June 30, 2015

	Agency Funds
ASSETS	
Cash on deposit in banks	$ 539,352
Total assets	$ 539,352
LIABILITIES	
Deposits held for others	$ 539,352
Total liabilities	$ 539,352

See Notes to Financial Statements.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Bernalillo County Metropolitan Court (Court) was established by laws of 1979, Chapter 346, Section 13, effective July 1, 1980. It is a state metropolitan court with jurisdiction enumerated in Section 34-8A-1 through 34-8A-13, NMSA, 1978 Compilation. The Judges of the Court appoint a Court Executive Officer who is responsible to the Chief Judge. The Court is an agency of the judicial division of state government.

A. Financial Reporting Entity

In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units in the reporting entity by applying the criteria set forth in GAAP. The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Applying this criteria, there are no component units.

B. Basic Financial Statements

The basic financial statements include both government-wide (based on the Court as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business type. The Court has no business type activities. In the government-wide Statement of Net Position, the governmental activities are presented on a consolidated basis and are reflected on the full accrual, economic resource basis, which incorporates long term assets, and receivable as well as long-term liabilities and obligations. These statements include the financial activities of the overall government, except for fiduciary activities.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statements (Continued)

The government-wide Statement of Activities reflects both the gross and net cost per functional category which are otherwise being supported by general government revenues. The Statement of Activities reduces gross expenses by related program revenues, operating and contributions and capital grants and contributions. Eliminations are made to remove the "doubling-up" effect of activity between funds. The Court includes all operating grants and contributions. The program revenues must be directly associated with the function. The Court includes only two functions (judicial services and parking revenue).

The net cost by function is normally covered by general revenue. Historically, the previous model did not summarize or present net cost by function or activity. Since the Court only has one program, it does not employ indirect cost allocation in the financial statements.

This government-wide focus is more on the sustainability of the Court as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. When an expense is incurred for purposes which both restricted and unrestricted net position are available, the Court uses restricted resources then unrestricted resources. Program revenues include charges for services such as court fines and fees and operating grants related to specific program activities. As to fund financial statements, emphasis is on the major funds of the governmental category.

The governmental funds in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. This presentation is deemed more appropriate to demonstrate legal and covenant compliance, to demonstrate the source and use of liquid resources and to demonstrate how the Courts' actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government wide statements governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statements (Continued)

The Courts' fiduciary funds are presented in the fund financial statements by type. Since by definition these assets are being held for the benefit of a third party or specific purpose and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The focus is on the Court as a whole and the fund financial statements, including the major individual funds of the governmental category, as well as the fiduciary funds by type.

C. Basis of Presentation

The financial transactions of the Court are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures or expenses and other financing sources or uses. Government resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The model sets forth the minimum criteria (percentage of the assets, liabilities, revenues or expenditures of either fund category or the governmental and enterprise combines) for the determination of major funds.

The following fund types are used by the Court:

GOVERNMENTAL FUND TYPES

All governmental fund types are accounted for on a spending or financial flow measurement focus. Only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of available spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, they are said to present a summary of sources and uses of available spendable resources during a period. Due to its spending measurement focus, expenditure recognition for governmental fund types is

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

General Fund – The General Fund is the general operating fund of the Court. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is funded primarily by appropriations from the State of New Mexico General Fund. This Fund is reverting. SHARE Fund number is 15400.

Capital Projects Fund – This Fund accounts for the resources used to design, construct, and improve the Court building and parking facility. This construction was funded by revenue bonds issued by the New Mexico Finance Authority, funds transferred in from the Administrative Office of the Courts and appropriations from the State of New Mexico General Fund. This Fund is reverting. SHARE Fund number is 03700. This fund has no activity for fiscal year 2015 and the fund will not be reported in the financial statements.

Special Revenue Fund - The Federal Fund is the direct federal grant appropriation operating fund of the Court. It is used to account for all Bureau of Justice and Substance Abuse & Mental Health Services Administration financial resources. This Fund is non-reverting. SHARE Fund number is 20560.

Special Revenue Fund – Warrant Enforcement Fund. This Fund accounts for fees assessed which are appropriated for the primary purpose of employing personnel and purchasing equipment and services to aid in the collection of fines, fees or costs owed to the Court' pursuant to Section 34-8A-12, NMSA 1978 Compilation. This Fund is non-reverting. SHARE Fund number is 69300.

Special Revenue Fund – Metropolitan Parking Facilities Fund. This Fund administers and manages the Metropolitan Parking Facility adjacent to the Bernalillo County Metropolitan Court in Albuquerque, New Mexico, pursuant to NM State Statute Section 34-8A-14, NMSA 1978 Compilation. This Fund is non-reverting. SHARE Fund number is 72900.

Special Revenue Fund – Mediation Fund. To account for monies on deposit with the NM State Treasurer that are appropriated by the NM State Legislature and are received from the collection of a $5 mediation fee on all civil filings "for the purpose of funding and administering voluntary mediation programs

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

established by Court rule for the efficient disposition of small claims and specified criminal complaints", pursuant to NM State Statute Section 34-8A-10, NMSA 1978 Compilation. This Fund is non-reverting. SHARE Fund number is 93000.

STB Capital Outlay - The Fund accounts for the capital outlay appropriation that the court received with the sale of severance tax bonds. The project to build public restrooms on the 4th floor was completed in fiscal year 2015. The NM Board of Finance utilized this fund for all authorized projects and the court received reimbursement requests based on actual expenses. This fund is reverting. SHARE Fund number is 89200.

AGENCY FUNDS

Fiduciary Funds (Agency Funds) are used to account for funds that are disbursed to the State of New Mexico General Fund or directly to state agencies as per state statute. The Court has no budgetary control over these funds and acts solely as an agent. Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. SHARE fund number is 96740.

D. Non-Current Governmental Assets/Liabilities

Such information is incorporated into the Governmental column in the government-wide Statement of Net Position.

E. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The government–wide financial statements and the fiduciary financial statements are presented on an accrual basis of accounting. The governmental funds in the fund financial statements are presented on a modified accrual basis. Under the accrual method of accounting revenues are recognized when earned and expenditures are recognized when incurred.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Basis of Accounting (Continued)

All governmental funds utilize the modified accrual basis of accounting. Under this method, revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual – that is, when they become both measurable and available to finance expenditures of the current fiscal period; available meaning collectible within the current period or soon enough thereafter (60 days) to be used to pay liabilities of the current period.

Revenues from grants that are restricted for specific uses are recognized as revenues and as receivables when the related costs are incurred. Contributions and other monies held by other state and local agencies are recorded as a receivable at the time the money is made available to the specific fund. All other revenues are recognized when they are received and are not susceptible to accrual.

Expenditures are recorded as liabilities when incurred. An exception to this general rule is that accumulated unpaid annual, compensatory and certain sick leave are not accrued as current liabilities but as non-current liabilities. Expenditures charged to federal programs are recorded utilizing the cost principles described by the various funding sources.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement No. 33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met, under most circumstances, should be reported as advances by the provider and deferred revenue by the recipient.

The statements establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items were previously reported as assets and liabilities, and recognizes, as outflows of resources or inflow of resources, certain items that were previously reported as assets and liabilities.

In its agency funds, the Court, records fine and fee revenue when received. Prior to receipt, fine and fee revenue is recorded as estimating amounts due, but not collected. In the entity wide statements, amounts collected in the agency funds are recorded as receivables.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Fund Balance

In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches of the State. Assigned fund balance is constrained by the Legislature's and Executive Branch's intent to be used for specific purposes or in some cases by legislation. See Note 8 for additional information about fund balances. At June 30, 2015, the Court had no committed or assigned fund balances.

G. Budgets and Budgetary Accounting

The State Legislature provides annual appropriations to the Court, which lapse at fiscal year-end. Legal compliance is monitored through the establishment of a budget (modified accrual-basis) and a financial control system which permits a budget to actual expenditure comparison. Expenditures may not legally exceed appropriations for each budget at the appropriation unit level. Budgeted appropriation unit amounts may be amended upon approval from the Budget Division of the State of New Mexico Department of Finance and Administration within the limitations as specified in the General Appropriations Act. The budget amounts shown in the financial statements are the final authorized amounts as legally revised during the year.

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

1. No later than September 1, the Court submits to the Legislative Finance Committee (LFC), and the Budget Division of the Department of Finance and Administration (DFA), an appropriation request for the fiscal year commencing the following July 1. The appropriation request includes proposed expenditures and the means of financing them.
2. Budget hearings are scheduled before the New Mexico House Appropriations and Senate Finance Committees. The final outcomes of those hearings are incorporated into the State of New Mexico's General Appropriations Act.
3. The Act is signed into Law by the Governor of the State of New Mexico within the legally prescribed time limit, at which time the approved budget becomes a legally binding document.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Budgets and Budgetary Accounting (Continued)

4. No later than May 1, the Court submits to DFA an annual operating budget by appropriation unit and object code based upon the appropriation made by the Legislature. The DFA-Budget Division reviews and approves the operating budget which becomes effective on July 1.
5. All subsequent budgetary adjustments must be approved by the Director of the DFA-Budget Division and LFC.
6. Legal budget control for expenditures is by category of appropriation unit.
7. Formal budgetary integration was employed as a management control device during the fiscal year for the General Fund, and Special Revenue Funds.
8. The budgets for the General Fund and Special Revenue Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America (GAAP), (see General Appropriations Act, Laws of 2014, Regular Session, Chapter 63, Section 3 L) except for accounts payable accrued at the end of the fiscal year that do not get paid by the statutory deadline (Section 6-10-4 NMSA 1978) that must be paid out of the next year's budget. A reconciliation of budgetary basis GAAP basis will be necessary if any accounts payable at the end of the fiscal year are not paid by the statutory deadline. The Court has not included such reconciliation for fiscal year 2015 as all payables were paid by the statutory deadline.
9. Appropriations lapse at the end of the fiscal year. The Court General Fund reverts to the State General Fund, but the Mediation, Parking and Warrant Enforcement are non-reverting funds.

H. Compensated Absences

Qualified employees accumulate annual leave as follows:

Years of Service	Hours Earned Per Pay Period	Hours of Maximum Accrual
1 month – 3 years	4.62	240
Over 3-7 years	5.54	240
Over 7-14 years	6.46	240
Over 14 years/beyond	7.39	240

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Compensated Absences (Continued)

Two hundred forty (240) hours of accrued annual leave may be carried forward into the beginning of the next calendar year, and any excess is forfeited. When employees terminate, they are compensated for accumulated annual leave as of the date of termination, up to a maximum of two hundred forty (240) hours.

Employees who have over 600 hours of accumulated sick leave can receive payment for hours over 600, up to 120 hours, on July 1 or January 1 of each year. However, sick leave is paid at 50% of the employee's regular hourly wage. At retirement, employees can receive 50% payment for up to 400 hours for the hours over 600 hours of accumulated sick leave. Therefore, the only sick leave which has been accrued represents the hours earned at June 30, 2015, over 600 hours. Expenditures for accumulated sick pay for hours under 600 hours will be recognized as employees take such absences.

The accrual for compensated absences is calculated at pay rates in effect at June 30, 2015, and includes direct and incremental salary-related payments such as the employer's share of social security taxes.

Accrued annual leave and vested sick pay are recorded as a current liability in the Government–wide financial statements. Compensated absences are typically paid out of the General Fund.

I. Reservations and Designations

Reservations of fund balance in the governmental fund statements are created to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriated for future expenditures. Specific reservations of fund balance accounts are summarized below:

Reserved for Petty Cash. This reserve was created to represent petty cash outstanding at year-end.

Reserved for Other Cash. This reserve includes cashiers' tills for the Court's customer service division.

J. Net Position

The government-wide and business types Fund Financial Statements utilize a net asset presentation. Net Position is categorized as unrestricted, investment in capital assets (net of related debt) and restricted.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Net Position (Continued)

Restricted – are amounts that can only be spent for the specific purpose stipulated by constitution, external resource providers, or through enabling legislation.

Unrestricted – represent unrestricted liquid assets. The Court allocates expenses to restricted or unrestricted resources based on the budgeted source of funds.

Net Investment in Capital Assets – is intended to reflect the portion of net position which is associated with non-liquid, capital assets less outstanding capital asset related debt. The Court has no debt.

K. Use of Estimates

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

L. Capital Assets

All capital assets acquired for general governmental purposes are reported as capital outlay expenditures in the fund that finances the asset acquisition and are capitalized in the Statement of Net Position. Assets are capitalized by the Court if the cost is more than $5,000. All purchased capital assets are valued at cost. Donated capital assets are valued at their fair market value on the date donated. Software is included in the machinery and equipment category on the statement of net position. The Court has no infrastructure assets. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives on capital assets as follows:

Machinery and equipment	3-7 years
Vehicles	5 years
Software	3-5 years
Building and parking facility	30 years

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Allowance for Doubtful Accounts

Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. An allowance is reported when accounts are proven to be uncollectible. As of June 30, 2015, the Parking Fund had $36,982 deemed uncollectible and all other receivables are considered collectible.

NOTE 2. CASH ACCOUNTS AND INTEREST IN STATE TREASURER GENERAL FUND INVESTMENT POOL

The following is a summary of the Court's interest in the New Mexico State Treasurer General Fund investment pool:

	SHARE Number	Investment Pool Amount
General Fund		
Operating Account	15400	$ 827,700
Special Revenue Funds		
Mediation Fund	93000	286,595
Warrant Enforcement Fund	69300	289,347
Parking Facility Fund	72900	48,556
Total – governmental		1,452,198
Agency Funds		
Refund Suspense Fund	82400	-
Total – agency funds		-
Total interest in the State Treasurer investment pool		$ 1,452,198

All funds allotted to the Court are held by the New Mexico State Treasurer. There were no reconciling items at year end. Deposits are non-interest bearing. Money deposited with the State Treasurer is pooled and invested by the State Treasurer and are not rated. The State Treasurer deposits public monies with New Mexico financial institutions in denominations which generally are in excess of the $250,000 in insurance coverage provided by federal agencies. Accordingly, the State Treasurer requires that depository financial institutions provide additional collateral for such investments. The collateral generally is in the form of marketable

NOTE 2. CASH ACCOUNTS AND INTEREST IN STATE TREASURER GENERAL FUND INVESTMENT POOL (CONTINUED)

debt securities and is required in amounts ranging from 50% to 102% of the par value of the investment dependent upon the institutions operating results and capital. Collateral for the fiscal account is required in amounts equal to 50% of the average investment balance. Separate financial statements of the State Treasurer indicate collateral categories of risk and market value of purchased investments. All collateral is held in third-party safekeeping. These same requirements apply to the Court's cash deposits. Detail of pledged collateral specific to this agency is unavailable because the bank commingles pledged collateral for all state funds it holds. However, the State Treasurer's Office Collateral Bureau monitors pledged collateral for all state funds held by state agencies in such authorized bank accounts.

The following is a listing of the Court's deposits of public monies grouped by depository financial institution as of June 30, 2015:

	Bank Account Type	Bank Amount
Wells Fargo Bank		
Civil Trust	Checking	$ 375
Parking Facility	Checking	812
Fiscal Agency Fund	Checking	546,529
Total demand deposits		547,716
FDIC coverage		250,000
Uninsured balance		$ 297,716

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Court's deposit may not be returned to it. As of June 30, 2015, the Court's noninterest deposits with Wells Fargo were insured up to $250,000 by the FDIC:

Insured	$ 250,000
Collateralized:	
Collateral held by the Court or in the Court's name	297,716
Uninsured and uncollateralized	-
Total deposits	$ 547,716

NOTE 2. CASH ACCOUNTS AND INTEREST IN STATE TREASURER GENERAL FUND INVESTMENT POOL (CONTINUED)

Reconciled amount by fund per financial statements at June 30, 2015, is as follows:

General Fund	
Operating account	$ 827,700
Special Revenue Funds	
Warrant Enforcement Fund	289,347
Mediation Fund	286,595
Parking Facility Fund	48,556
Federal Fund	-
Total investment in State General Fund Investment Pool per Statement of Net Position	1,452,198
Fiduciary Funds	
Wells Fargo checking accounts	547,716
Interest in State General Fund Investment Pool	-
	547,716
Total investment in State General Fund Investment Pool and banks, per financial statements	1,999,914
Add: Outstanding checks and other reconciling items – net	(7,552)
Total investment in State General Fund Investment Pool and banks	$ 1,992,362

For cash management and investment purposes, funds of various state agencies are deposited in the State General Fund Investment Pool (the Pool), which is managed by the Office of the New Mexico State Treasurer. Claims on the Pool are reported as assets by the various agencies investing in the Pool.

By state statute, the New Mexico Department of Finance and Administration (DFA) is responsible for the performance of monthly reconciliations with the balances and accounts kept by the State Treasurer. Therefore, under the direction of the State Controller / Financial Control Division Director, the Financial Control Division (FCD) of the New Mexico Department of Finance & Administration undertook action to address the situation. DFA/FCD initiated the Cash Management Remediation Project (Remediation Project) in partnership with the Office of the New Mexico State Treasurer, the New Mexico Department of Information Technology, and a contracted third party with expertise in the Enterprise System Software used by the State. Under the direction of the State Controller/Financial Control Division Director, the Financial Control Division of the New Mexico Department of Finance &

NOTE 2. CASH ACCOUNTS AND INTEREST IN STATE TREASURER GENERAL FUND INVESTMENT POOL (CONTINUED)

Administration (DFA/FCD) continues to take aggressive action to resolve the fact that the General Fund Investment Pool balances had not been reconciled at the business unit/fund level since the inception of the Statewide Human Resources, Accounting, and Management Reporting (SHARE).

Compliant with statute 6-10-3 (NMSA 1978), and to optimize state cash management and investment practices, funds of various state agencies are deposited in the State General Fund Investment Pool (SGFIP). This pool is managed by the New Mexico State Treasurer's Office (STO). Claims on the SGFIP are reported as financial assets by the various agencies investing in the SGFIP.

Agency claims against the SGFIP and fiduciary resources held at STO to fulfill those claims were not reconciled from the inception of SHARE (the State's centralized accounting system), in July 2006, through January 2013, which caused uncertainty as to the validity of the claims and the ability of fiduciary resources to fulfill those claims. As a result of business process and systems configuration changes made during the Cash Management Remediation Project Phase I the Department of Finance and Administration's Financial Control division began reconciling transactional activity reported by the State's fiscal agent bank to the SHARE general ledger on a point- forward basis beginning February 1, 2013. In March 2015, the Financial Control Division implemented a reconciliation process that compares statewide agency claims against the resources held in the SGFIP at STO. This process is known as the claims to resources reconciliation. The claims to resources reconciliation process has been successfully applied to fiscal year-end 2014 and the months from January 2015 through June 2015. While work remains, the results are encouraging and the following assertions can be made:

1. The difference between statewide agency claims against the SGFIP and fiduciary resources held at STO to fulfill those claims has remained within a relatively narrow range over the periods in which the reconciliation process has been used;

2. Agency claims on the SGFIP will be honored in their entirety. Any adjustment necessary to the claims balance will be applied against the General Operating Reserve. No portion of the adjustment shall be allocated to any specific agency that participates in the SGFIP.

NOTE 2. CASH ACCOUNTS AND INTEREST IN STATE TREASURER GENERAL FUND INVESTMENT POOL (CONTINUED)

The Court has established internal control procedures applying the State of New Mexico Manual of Model Accounting Practices. These procedures are designed to implement necessary and mandatory controls to avert accounting errors and violations of state and federal law and rules related to financial matters. In addition, the court ensures that any disbursement of funds does not exceed the appropriation made, its periodic allotment, or the unencumbered funds at its disposal. Incorporating the State's financial software system (SHARE) and monthly internal reporting and reconciliation throughout the fiscal year, the court maintains optimum fiscal safeguards. This ensures that the cash balances in SHARE are correct to the extent that the Court has control (i.e., collection, depositing, reconciling, bank statement validation, and documentation of outstanding reconciling items) of the cash it receipts and transfers to the state general fund and other state agencies pursuant to state statute.

The Court has 3 bank accounts: Civil Trust, Fiscal and Parking. To the extent possible the Court reconciles all fines, fees and transfers that come into its possession including those receipts that are statutorily mandated to be sent to the state general fund. The cash transactions processed by Court flow through the state general fund investment pool. Since SHARE was implemented, the Court recognized the statewide cash reconciliation issue and in response, developed internal reconciliation procedures to ensure that cash receipts and disbursements recorded in the SHARE system are in fact transactions that have been initiated by Court. The reconciliation occurs each month and any required adjustments are forwarded to the Financial Control Division at DFA for correction. Monthly reconciliation procedures throughout the Fiscal Year, include, but are not limited to validation of: allotments, deposits, expenditures, all general entries, operating transfers, payroll expenditures/payroll liabilities by fund, and review of outstanding warrants within the court's case management system. The Court verifies that all cash deposits and financial transactions are accurately recorded and posted to the SHARE system. This monthly internal reconciliation of cash receipts and disbursements flowing through Court's share of the state general fund investment pool provides management assurance that the balance reflected in State General Fund Investment Pool account is accurate as of the end of the reporting period. In addition, the Court reconciles other asset and liability accounts on the Balance Sheet of each fund type. This process also provides additional assurance that transactions affecting the Court's share in the State General Fund Investment Pool account are accurate.

NOTE 2. CASH ACCOUNTS AND INTEREST IN STATE TREASURER GENERAL FUND INVESTMENT POOL (CONTINUED)

Interest in the General Fund Investment Pool

State law (Section 8-6-3 NMSA 1978) requires the Court's cash be managed by the New Mexico State Treasurer's Office. Accordingly, the investments of the Court consist of an interest in the General Fund Investment Pool managed by the New Mexico State Treasurer's Office.

At June 30, 2015, the Court had the following invested in the General Fund Investment Pool:

General Fund Investment Pool $1,452,198.

Interest Rate Risk – The New Mexico State Treasurer's Office has an investment policy that limits investment maturities to five years or less on allowable investments. This policy is means of managing exposure to fair value losses arising from increasing interest rates. This policy is reviewed and approved annually by the New Mexico State Board of Finance.

Credit risk – The New Mexico State Treasurer pools are not rated.

For additional GASB 40 disclosure information regarding cash held by the New Mexico State Treasurer, the reader should see the separate audit report for the New Mexico State Treasurer's Office for the fiscal year ended June 30, 2015.

NOTE 3. OUTSTANDING JUDGMENTS

At June 30, 2015 and in prior years, the Court had different classifications of fines and fees receivable. For cases not heard yet, standard costs and fines potentially may apply. However, these fines and costs are a matter of judicial discretion and are not considered to be readily determinable until the case is heard. For cases, which have been heard, there is a determinable amount, which is due. However, the collectability of these amounts is not certain and, in the event of reconsideration or default, may be converted to jail time, community service, waived or reduced, as the Judge determines. Therefore, no fines and fees receivable and no provision for uncollectable fines and fees receivable has been made for outstanding judgments.

NOTE 4. CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2015 is as follows:

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Court capital assets not being depreciated				
Land	$ 6,640,478	-	-	6,640,478
Court depreciable capital assets				
Machinery, equipment and vehicles	3,605,129	372,155	(27,547)	3,949,737
Building and parking facility	77,101,450	451,013	-	77,552,463
Total depreciable assets	80,706,579	823,168	(27,547)	81,502,200
Accumulated depreciation				
Machinery, equipment and vehicles	(3,018,495)	(125,392)	27,547	(3,116,340)
Building	(26,875,878)	(2,586,899)	-	(29,462,777)
Accumulated depreciation	(29,894,373)	(2,712,291)	27,547	(32,579,117)
Total capital assets, net of accumulated depreciation	$ 57,452,684	(1,889,124)	-	55,563,561

Depreciation expense for the year ended June 30, 2015 was $2,712,291 which was all charged to the general government function in the Statement of Activities. Two Information Technology switches were capitalized upon purchase in 2014. An adjustment was made in 2015 to capitalize the switches upon their installation which occurred in 2015.

NOTE 5. COMPENSATED ABSENCES PAYABLE

A summary of changes in the compensated absences payable for the year ended June 30, 2015 is as follows:

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Compensated absences				
Accrued annual leave	$ 752,461	859,991	884,149	728,303
Accrued sick leave	12,044	415,708	413,567	14,185
Compensated leave	12,947	18,868	24,965	6,850
	$ 777,452	1,294,567	1,322,681	749,338

NOTE 5. COMPENSATED ABSENCES PAYABLE (CONTINUED)

Substantially all of the compensated absences have been paid by the General Fund in prior years. The amount of compensated absences is calculated by multiplying the vested hours by the pay rate at year-end plus applicable payroll taxes. Starting in FY15, the compensated leave balance has been added to the payable balance.

NOTE 6. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

The Court contributes to two defined benefit cost-sharing multiple employer public retirement systems through the Public Employees' Retirement Act (PERA).

Employees Other Than Judges

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

Funding Policy. Plan members are required to contribute 8.92% of their gross salary. The Court is required to contribute 16.99% of the gross covered salary. The contribution requirements of plan members and the Court are established in State statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The Court's contributions to PERA for the fiscal years ending June 30, 2015, 2014 and 2013 were $1,986,638, $1,876,867 and $1,645,297, respectively, which equal the amount of the required contributions for each fiscal year.

GASB 68 – Financial Reporting and Disclosure for Multiple-Employer Cost Sharing Pensions Plans by Employers. Compliant with the requirements of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions,* the State of New Mexico has implemented the standard for the fiscal year ending June 30, 2015.

NOTE 6. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

The Bernalillo County Metropolitan Court, as part of the primary government of the State of New Mexico, is a contributing employer to a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Association (PERA). Disclosure requirements for governmental funds apply to the primary government as a whole, and as such, this information will be presented in the Component Appropriation Funds Annual Financial Report (General Fund) and the Comprehensive Annual Financial Report (CAFR) of the State of New Mexico.

Information concerning the net pension liability, pension expense, and pension-related deferred inflows and outflows of resources of the primary government will be contained in the General Fund and the CAFR and will be available, when issued, from the Office of the State Controller, Room 166, Bataan Memorial Building, 407 Galisteo Street, Santa Fe, New Mexico 87501.

Judges

Plan Description. All of the Court's Judges or Justices participate in a public employee retirement system authorized under the Judicial Retirement Act [10-12B-1 NMSA 1978]. The Public Employees Retirement Association (PERA) is the administrator of the plan, which is a cost sharing multiple-employer defined benefit retirement plan. The plan provides for retirement, disability benefits and cost-of-living adjustments to plan members and beneficiaries. Every judge or justice becomes a member in the Judicial Retirement Fund upon election or appointment to office, unless prior to July 1, 2014, applied for and received an exemption from membership. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to PERA, P.O. Box 2123, Santa Fe, NM 87504-2123. The report is also available on PERA's website at www.pera.state.nm.us.

Funding Policy. Plan members are required to contribute 10.5% of their gross salary. The Court is required to contribute 15.0% of the gross covered salary. The Court's contributions to JRA for the years ending June 30, 2015, 2014 and 2012 were $316,177; $243,873 and $205,966; respectively, equal to the amount of the required contributions for each year.

In addition to the above, twenty-five dollars ($25.00) from each civil docket fee paid in metropolitan court and ten dollars ($10.00) from each jury fee paid in metropolitan court shall be paid by the court clerk to the employer's accumulation fun as required by Section 10-12B-11, NMSA 1978.

NOTE 6. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

GASB 68 – Financial Reporting and Disclosure for Single Employer Pension Plan (Judicial) by Employers. Compliant with the requirements of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions,* the State of New Mexico has implemented the standard for the fiscal year ending June 30, 2015.

The Bernalillo County Metropolitan Court , as part of the primary government of the State of New Mexico, is a single employer defined benefit pension plan (Judicial Retirement) administered by the Public Employees Retirement Association (PERA). Disclosure requirements for governmental funds apply to the primary government as a whole, and as such, this information will be presented in the Component Appropriation Funds Annual Financial Report (General Fund) and the Comprehensive Annual Financial Report (CAFR) of the State of New Mexico.

Information concerning the net pension liability, pension expense, and pension-related deferred inflows and outflows of resources of the primary government will be contained in the General Fund and the CAFR and will be available, when issued, from the Office of the State Controller, Room 166, Bataan Memorial Building, 407 Galisteo Street, Santa Fe, New Mexico 87501.

NOTE 7. POST-EMPLOYMENT BENEFITS

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

NOTE 7. POST-EMPLOYMENT BENEFITS (CONTINUED)

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

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

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

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

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal

NOTE 7. POST-EMPLOYMENT BENEFITS (CONTINUED)

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

The Court's contributions to the RHCA for the years ended June 30, 2015, 2014 and 2013 were $234,314, $227,111 and $218,596, respectively, which equal the required contributions for each year. The Court's remitted for Judges' contributions for the years ended June 30, 2015, 2014 and 2013 were $52,696, $50,807 and $49,039, respectively, which equal the required contributions for each year.

NOTE 8. GOVERNMENTAL FUND BALANCES

The Court's fund balances represent: Restricted Purposes which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors contributors, or laws or regulations of other governments. A summary of the nature and purposes of these reserves by fund type at June 30, 2015 follows:

Fund/Program	Description	Nonspendable	Restricted Purposes
General Fund	Petty Cash	$ 4,475	
Warrant Enforcement Fund	NMSA 1978, Section 34-8A-12	-	291,817
Parking Facility Fund	NMSA 1978, Section 34-8A-14	-	32,694
Mediation Fund	NMSA 1978, Section 34-8A-10	-	288,011
Total Fund Balance		$ 4,475	612,522

NOTE 9. INSURANCE COVERAGE

The Court obtains coverage through Risk Management Division of the State of New Mexico General Services Department. This coverage includes liability and civil rights, property, vehicle, employer bond, workers' compensation, group insurance and state unemployment. These coverages are designed to satisfy the requirements of the State Tort Claims Act. All employees of the Court are covered by a blanket fidelity bond of a $5,000,000 coverage limit with a $1,000 deductible per occurrence by the State of New Mexico for the period July 1, 2014 through June 30, 2015.

NOTE 10. OPERATING LEASE COMMITMENTS

The Court is committed under various leases for equipment through 2020. These leases are considered operating leases, and are written with an escape clause in the event of non-appropriation of adequate funds. Expenditures under such leases amounted to $104,952 for the year ended June 30, 2015. Future minimum payments under the equipment leases are as follows:

Year Ending June 30	Amount
2016	$ 105,809
2017	104,952
2018	104,952
2019	62,000
Total	$ 377,713

NOTE 11. CONTRACTS AND AGREEMENTS

In addition to its annual appropriation from the State of New Mexico General Fund, the Court received revenue from several contracts during the year ended June 30, 2015. (All amounts below are stated on the modified accrual basis.)

A. An agreement with the County of Bernalillo for the provision of twenty-four hour coverage and pretrial services at the Bernalillo County Detention Center. Total received and accrued for the fiscal year: $874,406.

B. An agreement with the State of New Mexico Department of Transportation, to improve enforcement and monitoring of court ordered conditions for defendants and offenders with DWI arrests and/or convictions. Total received and accrued for the fiscal year: $119,894.

NOTE 12. INTERAGENCY TRANSFERS

From	To	Amount	Purpose
SHARE Fund 85300	SHARE Fund 15400	$ 23,413,300	General Fund appropriation
SHARE Fund 85300	SHARE Fund 15400	382,300	GF Compensation Package
SHARE Fund 13900	SHARE Fund 15400	310,046	AOC Drug Court Allocation Reimbursement
SHARE Fund 15400	SHARE Fund 85300	1,493	FY14 Audit Final Reversion
SHARE Fund 15400	SHARE Fund 85300	2,369	FY09 GSD PY Refund
SHARE Fund 15400	SHARE Fund 67000	505	Payroll Liability Correction
SHARE Fund 15400	SHARE Fund 55000	338	Payroll Liability Correction
SHARE Fund 15400	SHARE Fund 25200	29	Payroll Liability Correction
SHARE Fund 15400	SHARE Fund 79900	20	Notary Renewal
SHARE Fund 15400 & 72900	SHARE Fund 35603	81,930	GSD Premiums
SHARE Fund 15400 & 69300 & 93000	SHARE Fund 35903 & 35303 & 35703	89,431	GSD Premiums
SHARE Fund 21800	SHARE Fund 69300	1,128	TRIP from AOC
SHARE Fund 36503	SHARE Fund 15400	390	GSD Defensive Driving

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
DESCRIPTION OF FIDUCIARY FUNDS
June 30, 2015

Agency Funds:

To account for assets held as an agent for other governmental units, for defendants and for other funds.

The Agency Funds of the Court are as follows:

Fines, Fees and Cash Bail Bonds Fund. To account for the collection of all fines, fees and costs not accounted for in another fund, pursuant to Section 35-7-5 NMSA 1978. Funds are maintained in a separate bank account with Wells Fargo Bank in Albuquerque. To account for the acceptance of cash bail bonds for the release of an accused defendant and their subsequent application, refund or forfeiture, pursuant to Section 31-4-16, NMSA 1978. Funds are maintained in a separate bank account with Wells Fargo Bank in Albuquerque.

Civil Trust Fund. To account for the civil litigant funds deposited with Bernalillo County Metropolitan Court "in one or more accounts distinct from the Court's general funds", pursuant to Rule 1-102 of the Rules of Civil Procedure for the District Courts. Funds are maintained in a separate bank account with Wells Fargo Bank in Albuquerque.

Refund Suspense Account Fund. To account for the refund of monies "which money has not yet been earned so as to become the absolute property of the state . . . deposited in a suspense account" with the NM State Treasurer, pursuant to Section 6 10-3, NMSA 1978. SHARE Fund number is 82400.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL AGENCY FUNDS
June 30, 2015

		Fines and Fees Revenue	Cash Bail Bonds	Civil Trust	Refund Suspense Account	Total
ASSETS						
Investment Pool	$	-	-	-	-	-
Cash		539,352	-	-	-	539,352
	$	539,352	-	-	-	539,352
LIABILITIES						
Deposits held for others	$	539,352	-	-	-	539,352
Total liabilities	$	539,352	-	-	-	539,352
NET POSITION HELD IN TRUST	$	-	-	-	-	-

STATE OF NEW MEXICO
BERNALILLO COUNTY METRO COURT
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2015

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
Fines and Fees Revenue Fund				
Assets				
Cash	$ 629,601	4,470,351	(4,560,600)	539,352
Liabilities				
Deposits held for others	$ 629,601	4,470,351	(4,560,600)	539,352
Civil Trust Fund				
Assets				
Cash	$ 32,155	1,210,842	(1,242,997)	-
Liabilities				
Deposits held for others	$ 32,155	1,210,842	(1,242,997)	-
Total All Agency Funds				
Assets				
Cash	661,756	5,681,193	(5,803,597)	539,352
Total assets	$ 661,756	5,681,193	(5,803,597)	539,352
Liabilities				
Deposits held for others	$ 661,756	5,681,193	(5,803,597)	539,352
Total liabilities	$ 661,756	5,681,193	(5,803,597)	539,352

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
SCHEDULE OF MEMORANDUMS OF UNDERSTANDING
June 30, 2015

Administrative Office of the Courts

The Court participates in a Memorandum of Understanding (MOU) with the Administrative Office of the Courts to fund the provider contract for the DWI Drug Court with Liquor Excise Tax funding.

- Responsible Party: Bernalillo County Metropolitan Court
- Time period: July 1, 2014 to June 30, 2015
- Amount of Project: $310,046
- The Administrative Office of the Courts contributed $310,046 for the DWI Drug Court and $53,988 for the Mental Health Court in the current fiscal year.
- Audit Responsibility: Bernalillo County Metropolitan Court
- Fiscal Agent: Bernalillo County Metropolitan Court
- Revenue and expenditures reported: Bernalillo County Metropolitan Court

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
SCHEDULE OF VENDORS
June 30, 2015

RFP/ITB	Amount of Contract	Vendor	Amount Expended	In-state	Out-of-state	Veterans Preference	Scope of work
RFP/2014	$ 75,000	A New Awakenings	$ 64,040	X		N/A	DV counseling and treatment services
RFP/2008	$ 364,507	Above and Beyond	$ 349,206	X		N/A	Janitorial Services for the Court
RFP/2014	$ 771,634	ADC Limited	$ 803,372	X			Security Services for the Courthouse
IGA	$ 848,870	City Of Albuquerque - ABQ Police Dept.	$ 745,371	X		N/A	Law Enforcement services for the Court
ITB/2014	$ 364,683	CC Construction	$ 397,290	X		N/A	Re-model/new construction for 4th floor
RFP/2008	$ 196,593	Central Parking	$ 196,484		X		Parking management services
RFP/2013	$ 382,495	Evolution Group	$ 353,151	X		Revenue	Drug Court Program treatment services including FF
		Dell Marketing	$ 68,685		X		Toner/software
		IBM Corporation	$ 68,813		X		IBM hardware/software maintenance
		NM Gas Company	$ 81,056	X		N/A	Natural Gas Utility
RFP/2010		Otis Elevator	$ 65,415	X		N/A	Courthouse elevator & escalator maintenance
Informal		Pacific Office	$ 127,272		X		Copier lease
		Pajarito & Security Escrow	$ 190,947	X		N/A	Recurring land acquisition
		PNM Electric	$ 653,182	X		N/A	Electricity Utility
SPD		Presidio (Telecommunications)	$ 296,937		X		Cisco equipment and systems hardware maintenance and technical support
		SHI International	$ 62,117		X		Skill Sets Training License
GSA		Simplex Grinnell	$ 93,674		X		Damper monitoring project
RFP/2013	$ 68,000.00	Saint Martin's	$ 60,766	X		N/A	Substance Abuse and MH Services including FF

Expenses include GRT

MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

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

Honorable Henry A. Alaniz, Chief Judge
Bernalillo County Metropolitan Court
and
Mr. Timothy Keller,
New Mexico State Auditor

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the budgetary comparisons of the general fund and major special revenue funds, of the State of New Mexico Bernalillo County Metropolitan Court (Court) as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Court's basic financial statements, and the financial statements of the Court's agency funds, presented as supplementary information, and have issued our report thereon dated November 17, 2015.

Internal Control Over Financial Reporting

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

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

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Honorable Henry A. Alaniz, Chief Judge
Bernalillo County Metropolitan Court
and
Mr. Timothy Keller,
New Mexico State Auditor

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exists that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Moss Adams LLP

Albuquerque, New Mexico
November 17, 2015

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2015

PRIOR YEAR FINDINGS

None

CURRENT YEAR FINDINGS

None

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
EXIT CONFERENCE
June 30, 2015

We discussed the results of the audit during the exit conference held November 2, 2015. The exit conference was attended by the following individuals:

State of New Mexico, Bernalillo County Metropolitan Court:

Henry A. Alaniz, Chief Judge
Robert L. Padilla, Court Executive Officer
Jonathan Ash, Deputy Court Executive Officer
Ana Benford, Deputy Court Executive Officer
Rachael I. Monarch, Finance Director/Chief Financial Officer
Dana Cox, General Counsel
Patricia Elliot, HR Director
Lucinda Warner, Internal Auditor
Katharine Pena, Associate Attorney
Anna Casaus, Court Financial Administrator
Phillip Gallegos, IT Specialist Manager

Moss Adams LLP:
Jaime Rumbaoa, Assurance Senior Manager
Sara Brownstein, Assurance Manager

Moss Adams LLP assisted with the preparation of the financial statements.