

**STATE OF NEW MEXICO
BERNALILLO COUNTY
METROPOLITAN
COURT**

**Fiscal Year Ended June 30,
2016**

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
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 June 30, 2016

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**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT**

Official Roster

June 30, 2016

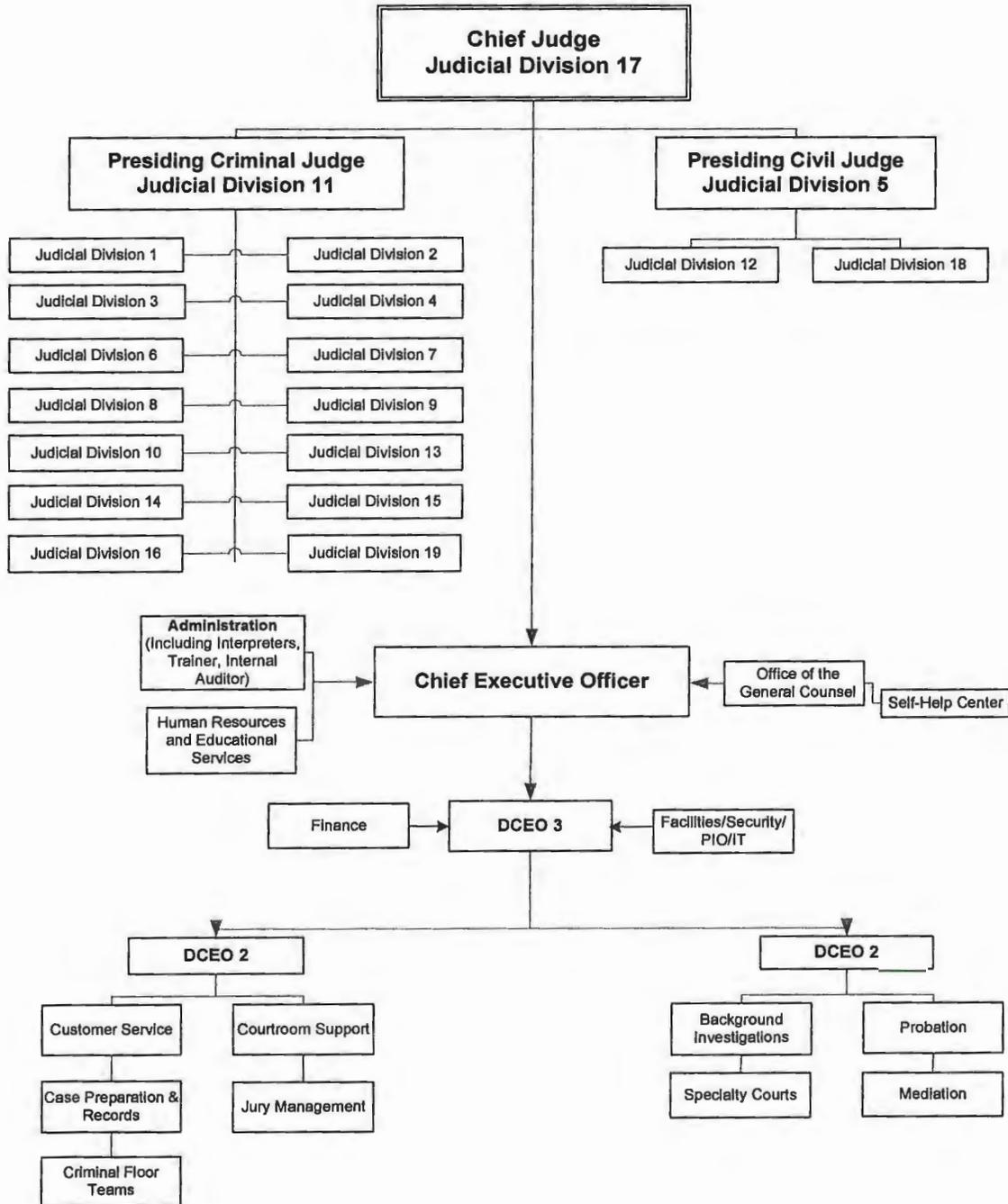
JUDGES

Name	Title
Honorable Henry A. Alaniz, Chief	Division XVII
Honorable Victor E. Valdez	Division I
Honorable Chris J. Schultz	Division II
Honorable R. John Duran	Division III
Honorable Courtney 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	Chief Financial Officer

Bernalillo County Metropolitan Court
Organizational Chart
June 30, 2016



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on 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, 2016, 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 also have audited the combining statement of fiduciary assets and liabilities - all agency funds, presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining fund financial statements as of and for the year ended June 30, 2016, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 entity's internal control. Accordingly, we express no such opinion.

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

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

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 County Metropolitan Court as of June 30, 2016, 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, 2016, 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.

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 4 to 14 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 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.

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

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 assets and liabilities - all agency funds and combining schedule of changes in assets and liabilities 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 of changes in assets and liabilities - 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 of 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 28, 2016 on our consideration of the Court's internal control over financial reporting and our tests of its compliance with certain provision of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control over financial reporting and compliance.

Ricci & Company, LLC

Albuquerque, New Mexico
November 28, 2016

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2016**

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, 248,294sf courthouse occupies 3.4 acres of grounds with its abutting 348,000sf 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, 2016, the Court had a total of 77,626 new criminal and civil case filings. The total for each case type was 60,997 criminal cases and 16,629 civil cases.

Collections

The Court collected approximately \$3.69 million in fines and fees during the fiscal year, of which \$3.15 million was distributed to various state and local government agencies. The balance of collected funds, approximately \$.54 million (14.6%) was used by the Court's warrant enforcement, mediation, and in-house screening funds in accordance to their statutory funding requirements.

Bail Bond Postings

In FY16, 9,108 cash, surety and property bail bonds totaling approximately \$30.8 million were posted at the Court during the year.

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Capital Asset Activity

The Court experienced a decline of \$2,223,006 in the value of its capital assets in FY16. 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 106,126 customers at register stations throughout the fiscal year. In FY16, the phone bank handled 100,448 calls from customers.

Jury Division

The Jury Division distributed 9,780 jury summons. The number of jurors paid in FY16 was 3,727 for a total of \$303,705.

Probation Division and Specialty Courts' Program Highlights

Probation Division

The Probation Division is responsible for supervising defendants during both pre- and post-adjudication status for misdemeanor cases. The Probation Officers have the responsibility of ensuring court compliance to promote positive changes in the lives of the defendant through supervision and intervention strategies. In FY 16, the Division held 3,937 intake appointments. Additionally, \$41,058.46 in restitution was collected by the Division. Late in FY 16, the Probation Division implemented three distinct units, in an effort to streamline the supervision process. These units are: Intake/Presentence Report Unit, the Pretrial Supervision Unit and the Probation Unit.

The Probation Unit handles all defendants placed on supervised probation, anywhere from 90 days to 10 years. The three Probation Officers ensure compliance in all areas, to include treatment and/or counseling, drug and alcohol testing, and furnishing resources to defendants in an effort to address issues for better success and lower recidivism.

There are currently four Probation Officers assigned to the Intake/PSR Unit. Each Officer processes intakes for Defendants who are ordered to Pre-Trial supervision. The Intake process includes drug and alcohol screening as well as referral to treatment in some instances. In addition, this unit is assigned to complete Pre-Sentence Investigations and Reports for the division, which includes recommendations on sentencing and restitution.

The Pretrial unit consists of five officers, who monitor pre-adjudicated cases. The primary goals of PTS are to give the defendants the resources to appear in Court in an effort to expedite resolution of their case; and to increase public safety. Officers work with defendants to ensure they are addressing any issues that may hinder their ability to appear in Court, who in turn, helps the defendant remain engaged in the community and helps lower the jail population.

FY16 saw the implementation of two new positions, Surveillance Officer/UA Technicians. These two employees conduct a vast majority of the urinalysis and breath alcohol testing for all defendants and probationers; for initial intake and on-going testing. They are responsible for

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MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2016**

entering all results into the Case Management System and keep statistics on the number of tests as well as the number and type of positive results. In addition, this team refers defendants for random color testing, levels checks, Soberlink/SCRAM devices and GPS monitors.

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. The program is specifically designed for first time domestic violence offenders. Upon successful completion of the program, all pending charges are dismissed. The Presiding Program Judge for DV-EIP is The Honorable Courtney Weaks. During Fy16 the program provided services to 261 total participants.

Domestic Violence Solutions Treatment Education Program (DV-STEP)

DV STEP is a program designed to reduce the recidivism rate of domestic violence by accepting offenders with a history of multiple domestic violence offenses. This is accomplished by participation in the following: probation supervision, batterers and ancillary treatment through the contracted community agency, random drug and alcohol testing, and frequent interaction with the program judge. A drug court treatment model is followed to ensure participants in the program are meeting all objectives. The DV STEP team meets twice-monthly for case reviews. These case reviews are designed to ensure a multi-disciplinary approach is achieved for the defendant. The case reviews involve the program judge, contracted counselors, the court clinical services director, the probation officer, and the program manager. The target matrix for DVSTEP is thirty five participants. DV STEP incorporates a unique aspect into the program by allocating funding for treatment for the victims and children of the domestic violence offenders entering the program. The Presiding Program Judge is The Honorable Rosemary Cosgrove Aguilar. During FY16 twenty seven individuals participated.

Community Veterans Program (CVC)

The Bernalillo County Community Veterans Court (CVC) is a collaborative effort between Bernalillo County Metropolitan Court, the Department of Veterans Affairs, Albuquerque VA Medical Center, and various community veterans support organizations. The mission of the Community Veterans Court is to enhance public safety by providing a judicially supervised program with substance abuse and mental health treatment with the goal of returning veterans to the community as healthy law abiding citizens. Following a drug court treatment model, the program length is 6-12 months and is also based on individual case needs. There are two program tracks. The Diversionary and DWI First Offender Program Track is for true DWI first offenders and participants who meet the low-risk criteria (as established by an objective assessment). This duration of this track is a minimum of 6 months. The post-plea track for high-risk defendants is a minimum of 12 months. There are four phases in the post-plea track and advancement from phase to phase is based on meeting clearly outlined criteria. The Presiding Program Judge is The Honorable Sandra Engel. As of June 30, 2016, eight veterans were enrolled.

DWI Recovery Court Program

Bernalillo County Metropolitan Court has been a leader in addressing the community concerns of repeat DWI offenders since the inception of the DWI Recovery Court (then the DWI/Drug Court) in 1997. The program blends judicial oversight by a program judge, supervision by probation officers, a designated court calendar, use of incentives to reward and improve performance, graduated sanctions for non-compliance, and comprehensive substance abuse treatment and

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ancillary services to address causative factors associated with the offense. The program has been a key component in this Court's efforts to enhance community safety, promote evidence-based practices for offender accountability, and support offender rehabilitation.

The DWI Recovery Court program team consists of one judge, five probation officers, a program manager, a Public Defender, an Assistant District Attorney, and representatives of the contracted treatment provider. The presiding judge is the Honorable Edward Benavidez. Judge Benavidez also maintains a regular docket, in addition to donating his time to the program.

Since 1997, the program has served 4,882 program participants including 3,156 graduates. As of the conclusion of FY16, the DWI Recovery Court Program achieved a 84.4% graduation success rate and an historical 6.5% three-year recidivism rate. This program continues to avoid significant criminal justice costs, particularly that associated with incarceration.

Co-Occurring Disorders Track

This specialty track of the DWI Recovery Court program is geared towards the specific treatment of defendants dealing with both mental health disorders and substance use disorders. These defendants are afforded specialty services by the presiding judge, probation officer, and clinical treatment staff.

Urban Native American Healing to Wellness Court

This Court was initially established as a separate track within the DWI Recovery Court. However, in recognition of the distinct culture of Native Americans, a separate court integrating best practices in DWI and drug courts and the healing practices of Native Americans was established. The Honorable Maria Dominguez presides over this Court as well as her regular docket. The team consists of two designated probation officers, a Native American counselor, a representative from the Law Offices of the Public Defender, and an assistant district attorney. Representatives of the Tohajiilee Navajo Chapter and the Peacemaking Program contribute to the team a well. During FY16 a total of 56 individuals have participated in this Court.

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 FY16, the program held eight (8) sessions at the area high schools with seventeen (17) defendants participating in the program.

DWI First Offender Program

The DWI First Offender Program received 674 new referrals for FY16 supervised by six probation officers. Two of the probation officer positions are funded by a grant from the New Mexico Department of Transportation, Traffic Safety Bureau. Additionally the unit received 207 referrals for ignition interlock monitoring only. During FY16, 1,140 defendants completed the Court's In-House Screening questionnaire.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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Mental Health Court (MHC)

This program provides treatment court services to defendants with diagnosed mental health disorders and co-occurring substance use disorders with significant functional impairment such that adjustment in the community is impaired. Participants are assisted with accessing community treatment and ancillary services while under the supervision of Mental Health Probation Officers. Judicial oversight is provided by The Hon. Linda Rogers. At present, Albuquerque Behavioral Health is contracted to provide a range of treatment services. The beginning enrollment for FY16 was 168 participants. During this year, there were 184 referrals and 116 intakes. Seventy eight individuals graduated for an overall graduation rate of 77.2%. Supervision by a Mental Health Probation Officer was provided to a monthly average of 46 individuals. Pretrial supervision by Mental Health Probation Officers was provided to a monthly average of 43 defendants. For the three year period July 1, 2012, to June 30, 2015, the recidivism rate as defined by rearrests for all participants exiting the program was 42.5%; for graduates, the rate was 40.1%. In addition to a state allotment, funding is provided by a joint Substance Abuse and Mental Health Services Administration/Bureau of Justice Assistance multi-year grant. Commencing in 2013, this grant will expire on September 30, 2017.

Competency Court

This court oversees determinations of competency for misdemeanor defendants. The Hon. Linda Rogers presides with program staff consisting of Mental Health Probation Officers. During FY2016, 403 competency evaluations were conducted at the Courthouse for both in-custody and defendants living in the community. Evaluations were performed by licensed doctoral level psychologists. While the Probation Division schedules these evaluations, funding to the evaluators is provided by the New Mexico Child, Youth, and Families Department.

Behavioral Health DWI Court Program

In recognition of the substantial caseload historically maintained by the Mental Health Court and the unique statutory requirements associated with DWI offenders, the Behavioral Health DWI Court Program was initiated in May 2016 under the leadership of The Hon. Vidalia Chavez. A Mental Health Probation Officer provides supervision and treatment services are primarily provided by Albuquerque Behavioral Health. As a track within the Mental Health Court, this program is included within the federal grant awarded to the Metropolitan Court in 2013. As of June 30, 2016, there were 31 active participants in this Court.

Community Outreach Court (formerly known as Homeless Court)

Since 2002, Outreach Court has been positively impacting Albuquerque's homeless and disenfranchised population. Outreach 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) and/or other referred cases. Through the coordination of Court staff, Homeless Court has five (5) volunteer attorneys, prosecutors and defense counsel who assist the defendant through the process. During the sessions held in FY 16, there were 187 defendants referred and 44 cases dismissed. Funding has been awarded from the City of Albuquerque to enhance this Court in the next fiscal year.

Pre-Adjudication Animal Welfare Court (PAW)

The Pre-Adjudication Animal Welfare Court, referred to as P.A.W., was implemented in May of 2016. The Hon. Rosemary Cosgrove-Aguilar presides over this innovative judicial approach to misdemeanor offenses involving the cruelty to or neglect of animals. Participants must agree to attend status hearings with the judge and specialized treatment, known as Anicare. This is a 16

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MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2016**

week psychosocial program although additional treatment services may be ordered as well. Through early court intervention, education, supervision, and judicial oversight, P.A.W.'s goal of preventing and reducing incidents of animal abuse and neglect will be achieved. At the conclusion of FY16, there was one active participant with 4 other defendants under consideration.

Other Programs

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 FY16, Intake Officers interviewed a total of 13,156 defendants. The Background Investigators, who provide criminal history and community ties information to assist the judges with release/detention decisions, investigated and presented 4,058 misdemeanor DV and DWI criminal histories and 7,407 felony defendant histories in Court. In FY16, staff located and booked 15,770 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 FY16, 526 District Court bonds and 645 Out-of-County bonds were processed.

Community Service Program

The Community Service Program works with 120 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, approximately 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 FY16, they completed 11,543 in-person interviews and 2,723 telephone interviews of which 788 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.

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2016**

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 Government 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 government major fund 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 FY16 was increased by \$46,900 or .2% increase compared to the preceding fiscal year. The Court's non-reverting Warrant, Mediation and Parking fund budgets increased by \$37,700 or 2.3%.

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2016**

Government-Wide Financial Analysis

Statement of Net Position

	Government Activities FY 2015	Government Activities FY 2016	Total Percentage Change FY 15-16
Current assets	\$ 1,783,009	2,525,130	41.6%
Capital assets less accumulated Depreciation	55,563,561	53,340,555	-4.0%
Total assets	57,346,570	55,865,685	-2.6%
Liabilities	1,919,825	2,170,005	13.0%
Net Position			
Net investment in capital assets	55,563,561	53,340,555	-4.0%
Restricted	612,522	501,722	-18.1%
Unrestricted (deficit)	(749,338)	(146,597)	-80.4%
Total net position	\$ 55,426,745	\$53,695,680	-3.1%

Capital assets, net of accumulated depreciation, decreased by \$2,223,006. The net investment in capital assets increased by \$576,118 and was primarily in machinery, equipment and buildings. It was more than offset by \$2,799,122 of depreciation expense during the same period.

The Court's liability for unpaid compensated absences decreased to \$730,227 during the year ended June 30, 2016, as a result of more annual leave being taken than accrued.

The Court received an award of \$369,700 from the Administrative Office of the Courts (AOC) to fund a digital camera system upgrade. In FY16, the portion of the multi-year capital award expended by the AOC was \$296,466 and was transferred to the Court as an addition to the capital assets. The remainder of the award will be expended in FY17.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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Statement of Activities

The following schedule presents the revenues and expenses for fiscal years 2015 and 2016:

	Government Activities FY 2015	Government Activities FY 2016	Total Percentage Change FY 15-16
Expenses			
Judicial	\$ (28,799,514)	(28,966,711)	0.6%
Program revenues	2,523,355	2,296,055	-9.0%
Net (expenses) revenues	(26,276,159)	(26,670,656)	1.5%
General revenues and (expenses)			
General fund appropriation	23,413,300	23,699,700	1.2%
General fund Compensation Pkg	382,300	-	-
Special Appropriation – Capital	-	600,000	-
Transfer of capital assets from AOC	-	296,466	-
AOC Drug & Mental Health Court	310,046	356,034	14.8%
STB Bond Proceeds	348,745	-	-
Transfers	(18,839)	(12,609)	-33.1%
Total general revenues and transfers	24,435,552	24,939,591	0.2%
Change in net position	(1,840,607)	(1,731,065)	6.0%
Net position, beginning	57,267,352	55,426,745	-3.2%
Net position, ending	\$ 55,426,745	53,695,680	-3.1%

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

	Final Budget	Actual Expenditures	Favorable Variance
Personal Services & Employee Benefits	\$ 19,933,887	19,825,510	108,377
Contractual Services	2,265,000	2,254,489	10,511
Other Costs	2,981,800	2,969,189	12,611
	\$ 25,180,687	25,049,188	131,499

The Court reverted \$12,609 from unexpended funds in the General Fund.

The Court's Funds

Government Funds

As of June 30, 2016, the special revenue funds (as presented on the balance sheet) reported a fund balance of \$501,722, of which \$288,648 relates to the Warrant Enforcement Fund; \$39,335 to the

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2016**

Parking Facility Fund and \$173,739 to the Mediation Fund. These fund balances are set aside for future expenditures in the respective areas and may be appropriated in the future.

Budgetary Highlights

The Bernalillo County Metropolitan Court was appropriated \$23,842,500 of general fund within the Laws of the 2015, Regular Session, Chapter 11, Section 4.

The Court's General Fund budget was reduced by \$142,800 per the Laws of 2016, Chapter 11, Sections 10 and 11 which allowed DFA to reduce general fund appropriations to each agency. The reduction was processed in March of 2016.

The Court received \$364,034 of supplemental funding from the Judiciary's Drug Court Advisory Committee. The Court's DWI-Drug Court program received \$310,046 to assist in the treatment and counseling services to alcohol and drug dependent DWI offenders. The Court received \$53,984 to support the Mental Health Specialty Court that provides treatment, counseling, and appropriate ancillary services to offenders whose mental health issues lead them to repeated contact with the criminal justice system. The funds created a new term Probation Officer 2 to assist with the program.

In October of 2014, the Court received two federal grant awards to be utilized through September 30, 2016. 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 \$114,272 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 original approved general fund operating budget for FY 17 was decreased by \$280,400 or -1.2% compared to FY16. However, during the 2016 2nd Special Legislative Session, Chapter 6 reduced the general fund appropriation by 3% or a total of \$706,900.

The Court received approval to extend into a fourth federal fiscal year with the SAMHSA and BJA grant awards' unused funds to be utilized through September 30, 2017. In September of 2016, the Court was informed of a new grant award from SAMHSA and BJA that will enhance the specialty court programs with staff and clinical services.

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 FY17, the Court received \$359,918 of supplemental funding from the Judiciary's Drug Court Advisory Committee. The Court's DWI Recovery Court program received \$306,540 to assist in the treatment and counseling services to alcohol and drug dependent DWI offenders. The Court received \$53,378 to support the Mental Health Specialty Court that provides treatment, counseling, and appropriate ancillary services to offenders whose mental health issues lead them

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2016**

to repeated contact with the criminal justice system. The funds created a new term Probation Officer 2 to assist with the program. The future of these programs' funding remains unknown at this time. During the 2016 2nd Special Legislative Session, Chapter 6 reduced general fund appropriations. The Supreme Court approved the Drug Court Advisory Committee's recommendation for program reductions in November 2016. The overall award was reduced by \$35,484 and was fully absorbed in the DWI Recovery Court program. The revised FY17 award totals \$324,434.

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 FY17, the grant award budget is \$132,000. 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 FY17, the Court received an Intergovernmental Agreement for \$190,000 from the City of Albuquerque to support the Outreach Court Program. This program helps reduce recidivism rates and promotes sustained recovery for people who are experiencing homelessness and that have pending court cases. The Outreach Court provides assistance to defendants to resolve their misdemeanor offenses and warrants.

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.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 STATEMENT OF NET POSITION
 GOVERNMENT WIDE
 June 30, 2016

	Governmental Activities
ASSETS	
Current Assets	
Petty cash	\$ 4,475
Interest in State Treasurer General Fund Investment Pool	2,255,035
Fines and fees receivable, net	58,968
Grants and contracts receivable	194,760
Due from Other State agencies	11,892
Total current assets	<u>2,525,130</u>
Capital Assets	
Land	6,640,478
Capital assets being depreciated	46,700,077
Total capital assets, net of accumulated depreciation	<u>53,340,555</u>
Total assets	<u>55,865,685</u>
LIABILITIES	
Current Liabilities	
Accounts payable	748,742
Accrued payroll and related taxes	675,130
Deposits held for others	1,035
Due to State Treasurer General Fund Investment Pool	2,262
Due to State General Fund	12,609
Compensated absences payable	730,227
Total current liabilities	<u>2,170,005</u>
NET POSITION	
Net investment in capital assets	53,340,555
Restricted--special revenue funds	501,722
Unrestricted	(146,597)
Total net position	<u>\$ 53,695,680</u>

See Notes to Financial Statements.

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 STATEMENT OF ACTIVITIES
 GOVERNMENT WIDE
 For the Year Ended June 30, 2016

	Expenses	Programs Revenues		Net (Expenses) Revenue and Changes in Net Position Governmental Activities
		Charges of Revenue	Operating Grants	
GOVERNMENTAL ACTIVITIES				
Judicial	\$ 27,935,769	452,860	919,884	(26,563,025)
Preventative programs	59,266	-	59,266	-
Parking facility operations	560,902	567,543	-	6,641
Mediation	196,229	81,957	-	(114,272)
Federal	214,545	-	214,545	-
Total governmental activities	\$ 28,966,711	1,102,360	1,193,695	(26,670,656)
GENERAL REVENUES AND TRANSFERS				
State General Fund appropriation				23,699,700
Special appropriation - Capital				600,000
Transfer of capital assets from AOC				296,466
AOC Drug Court Allocation Reimbursement				356,034
Reversion to State General Fund - FY 2016				(12,609)
Total general revenue				24,939,591
Change in net position				(1,731,065)
Net position, beginning				55,426,745
Net position, ending				\$ 53,695,680

See Notes to Financial Statements.

FUND FINANCIAL STATEMENTS

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2016

	General Fund	Warrant Enforcement Fund	Parking Facility Fund	Mediation Fund	Federal Fund	Total Governmental Funds
ASSETS						
Current Assets						
Petty cash	\$ 4,475	-	-	-	-	4,475
Interest in State General Fund Investment Pool	1,728,654	295,783	52,922	177,676	-	2,255,035
Fines and fees receivable, net	995	10,916	43,512	3,545	-	58,968
Grants and contracts receivable	172,984	-	-	-	21,776	194,760
Due from Other State agencies	11,892	-	-	-	-	11,892
Total assets	\$ 1,919,000	306,699	96,434	181,221	21,776	2,525,130
LIABILITIES						
Current Liabilities						
Accounts payable	\$ 670,701	4,663	56,064	484	16,830	748,742
Accrued payroll and related taxes	652,060	13,388	-	6,998	2,684	675,130
Deposits held for others	-	-	1,035	-	-	1,035
Due to State General Fund Investment Pool	-	-	-	-	2,262	2,262
Due to State General Fund	12,609	-	-	-	-	12,609
Other Current Liabilities	-	-	-	-	-	-
Total liabilities	1,335,370	18,051	57,099	7,482	21,776	1,439,778
FUND BALANCES						
Nonspendable	4,475	-	-	-	-	4,475
Restricted	-	288,648	39,335	173,739	-	501,722
Committed--special appropriation	583,630	-	-	-	-	583,630
Unassigned	(4,475)	-	-	-	-	(4,475)
Total fund balances	583,630	288,648	39,335	173,739	-	1,085,352
Total liabilities and fund balances	\$ 1,919,000	306,699	96,434	181,221	21,776	2,525,130

See Notes to Financial Statements.

**STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENTS OF NET POSITION
 GOVERNMENTAL FUNDS
 June 30, 2016**

Total fund balances - governmental funds \$ 1,085,352

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		3,767,881	
Building, land and parking facility		78,037,626	
Accumulated depreciation		<u>(35,105,430)</u>	
Total capital assets, net of accumulated depreciation			53,340,555

Some liabilities are not due and payable in the
 current period and therefore are not reported in
 the governmental funds.

Compensated absences payable		<u>(730,227)</u>	
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Net position of governmental activities		<u><u>\$ 53,695,680</u></u>	
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See Notes to Financial Statements.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2016

	General Fund	Warrant Enforcement Fund	Parking Facility Fund	Mediation Fund	Federal Fund	Total Governmental Funds
Revenues						
Fines and fees	\$ 26,913	425,947	567,543	81,957	-	1,102,360
Grants and contracts	979,150	-	-	-	214,545	1,193,695
Total revenues	1,006,063	425,947	567,543	81,957	214,545	2,296,055
Expenditures general governmental - judiciary						
Current						
Personal services	14,012,242	257,334	-	121,831	68,261	14,459,668
Employee benefits	5,813,268	126,601	-	57,496	24,954	6,022,319
In-state travel	11,053	-	-	470	8	11,531
Maintenance and repairs	1,034,389	1,883	56,289	1,768	-	1,094,329
Supplies and materials	434,920	814	168	1,637	1,594	439,133
Contractual services	2,270,858	22,398	394,789	3,010	92,938	2,783,993
Operating costs	1,167,410	20,086	109,655	9,957	7,753	1,314,861
Other costs	6,159	-	1	60	7,280	13,500
Out of state travel	35,607	-	-	-	11,757	47,364
Capital outlay	576,118	-	-	-	-	576,118
Total expenditures	25,362,024	429,116	560,902	196,229	214,545	26,762,816
Excess (deficiency) of revenues over expenditures	(24,355,961)	(3,169)	6,641	(114,272)	-	(24,466,761)
Other financing sources (uses)						
State General Fund appropriation	23,699,700	-	-	-	-	23,699,700
Special Appropriation - Capital	600,000	-	-	-	-	600,000
Transfer of capital assets from AOC	296,466	-	-	-	-	296,466
AOC Drug Court Allocation Reimbursement	356,034	-	-	-	-	356,034
Reversion to State General Fund - FY 2016	(12,609)	-	-	-	-	(12,609)
Total other financing sources (uses)	24,939,591	-	-	-	-	24,939,591
Net change in fund balances	583,630	(3,169)	6,641	(114,272)	-	472,830
Fund balances, beginning	-	291,817	32,694	288,011	-	612,522
Fund balances, ending	\$ 583,630	288,648	39,335	173,739	-	1,085,351

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 GOVERNMENT FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016**

Net change in fund balances (Statement of Revenues, Expenditures and Changes in Fund Balances)	\$ 472,830
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Amounts reported for governmental activities in the Statement of Activities are different for the year ended June 30, 2016 because:

In the Statement of Activities, certain operations 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:	19,111
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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 expense. In the current year, these amounts were:

Capital outlay expenditures which were capitalized	\$ 576,118
Depreciation	<u>(2,799,124)</u>
Excess of depreciation over capital outlay	<u>(2,223,006)</u>
Change in net position of government activities (Statement of Activities)	<u>\$ (1,731,065)</u>

See Notes to Financial Statements.

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 STATEMENT OF REVENUE AND EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)
 MAJOR BUDGETED FUNDS
 For the Year Ended June 30, 2016

	General Fund			Variance Favorable (Unfavorable)
	Revenue Budget	Approved Revised Budget	Actual	
General Appropriation				
Revenue				
Charges for services	\$ 57,400	57,400	26,913	(30,487)
Grants	126,200	126,200	59,266	(66,934)
Other	1,266,400	1,297,387	1,275,918	(21,469)
Total revenue	1,450,000	1,480,987	1,362,097	(118,890)
Expenditures				
Personal services/employee benefits	19,893,100	19,933,887	19,825,510	108,377
Contractual services	2,526,100	2,265,000	2,254,489	10,511
Other costs	2,873,300	2,981,800	2,969,189	12,611
Total expenditures	25,292,500	25,180,687	25,049,188	131,499
Excess (deficiency) of revenues over expenditures	(23,842,500)	(23,699,700)	(23,687,091)	12,609
Other financing sources (uses)				
State General Fund appropriation	23,842,500	23,699,700	23,699,700	-
Reversions	-	-	(12,609)	(12,609)
Total other financing sources (uses)	23,842,500	23,699,700	23,687,091	(12,609)
Net change in fund balance	\$ -	-	-	-
Special appropriations--multi year				
Corridor access improvement				
Revenue	\$ 500,000	500,000	500,000	-
Expenditures	500,000	500,000	-	500,000
Net change in fund balance	-	-	500,000	500,000
Corridor access improvement				
Revenue	100,000	100,000	100,000	-
Expenditures	100,000	100,000	16,370	83,630
Net change in fund balance	-	-	83,630	83,630
Net change in fund balance	\$ -	-	583,630	583,630

See Notes to Financial Statements.

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 STATEMENT OF REVENUE AND EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)
 MAJOR BUDGETED FUNDS (CONTINUED)
 For the Year Ended June 30, 2016

	Warrant Enforcement Fund			Variance Favorable (Unfavorable)
	Revenue Budget	Approved Revised Budget	Actual	
Revenue				
Local governments	\$ -	-	-	-
Charges for services	785,900	785,900	425,947	(359,953)
Grants	-	-	-	-
Other	-	-	-	-
Total revenue	785,900	785,900	425,947	(359,953)
Expenditures				
Current				
Personal services/employee benefits	772,500	772,500	383,935	388,565
Contractual services	87,400	87,400	22,398	65,002
Other costs	26,000	26,000	22,783	3,217
Total expenditures	885,900	885,900	429,116	456,784
Excess (deficiency) of revenues over expenditures	(100,000)	(100,000)	(3,169)	96,831
Other financing sources (uses)				
State General Fund appropriation	-	-	-	-
Transfer to Court Facilities Fund	-	-	-	-
Other financing issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Cash balance required to balance budget	100,000	100,000	-	(100,000)
Net change in fund balance	\$ -	-	(3,169)	(3,169)

See Notes to Financial Statements.

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 STATEMENT OF REVENUE AND EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)
 MAJOR BUDGETED FUNDS
 For the Year Ended June 30, 2016

	Parking Facility Fund			
	Revenue Budget	Approved Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenue				
Local governments	\$ -	-	-	-
Charges for services	562,300	562,300	567,543	5,243
Grants	-	-	-	-
Other	-	-	-	-
Total revenue	562,300	562,300	567,543	5,243
Expenditures				
Current				
Personal services/employee benefits	-	-	-	-
Contractual services	412,400	412,400	394,789	17,611
Other costs	184,900	184,900	166,113	18,787
Total expenditures	597,300	597,300	560,902	36,398
Excess (deficiency) of revenues over expenditures	(35,000)	(35,000)	6,641	41,641
Other financing sources (uses)				
State General Fund appropriation	-	-	-	-
Transfer to Court Facilities Fund	-	-	-	-
Other financing issues	(15,000)	(15,000)	-	15,000
Total other financing sources (uses)	(15,000)	(15,000)	-	15,000
Cash balance required to balance budget	50,000	50,000	-	(50,000)
Net change in fund balance	\$ -	-	6,641	6,641

See Notes to Financial Statements.

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 STATEMENT OF REVENUE AND EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)
 MAJOR BUDGETED FUNDS (CONTINUED)
 For the Year Ended June 30, 2016

	Mediation Fund			Variance Favorable (Unfavorable)
	Original Budget	Approved Revised Budget	Actual	
Revenue				
Local governments	\$ -	-	-	-
Charges for services	88,000	135,000	81,957	(53,043)
Grants	-	-	-	-
Other	-	-	-	-
Total revenue	88,000	135,000	81,957	(53,043)
Expenditures				
Current				
Personal services/employee benefits	144,700	191,700	179,327	12,373
Contractual services	4,200	4,200	3,010	1,190
Other costs	31,200	31,200	13,892	17,308
Total expenditures	180,100	227,100	196,228	30,872
Excess (deficiency) of revenues over expenditures	(92,100)	(92,100)	(114,271)	(22,171)
Other financing sources (uses)				
State General Fund appropriation	-	-	-	-
Transfer to Court Facilities Fund	-	-	-	-
Other financing issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Cash balance required to balance budget	92,100	92,100	-	(92,100)
Net change in fund balance	\$ -	-	(114,271)	(114,271)

See Notes to Financial Statements.

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 STATEMENT OF REVENUE AND EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)
 MAJOR BUDGETED FUNDS (CONTINUED)
 For the Year Ended June 30, 2016

	Federal Fund			Variance Favorable (Unfavorable)
	Original Budget	Approved Revised Budget	Actual	
Revenue				
Local governments	\$ -	-	-	-
Charges for services	-	-	-	-
Grants	327,200	417,200	214,545	(202,655)
Other	-	-	-	-
Total revenue	327,200	417,200	214,545	(202,655)
Expenditures				
Current				
Personal services/employee benefits	140,100	210,100	93,215	116,885
Contractual services	158,300	178,300	92,938	85,362
Other costs	28,800	28,800	28,392	408
Total expenditures	327,200	417,200	214,545	202,655
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other financing sources (uses)				
State General Fund appropriation	-	-	-	-
Transfer to Court Facilities Fund	-	-	-	-
Other financing issues	-	-	-	-
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 FIDUCIARY ASSETS AND LIABILITIES--AGENCY FUNDS
 June 30, 2016

	Agency Funds
ASSETS	
Investment in State General Fund Investment Pool	\$ 93
Cash on deposit in banks	<u>445,976</u>
Total assets	<u><u>\$ 446,069</u></u>
LIABILITIES	
Deposits held for others	<u>\$ 446,069</u>
Total liabilities	<u><u>\$ 446,069</u></u>

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016**

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.

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.

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016**

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

B. Basic Financial Statements (Continued)

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 positions 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.

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 new 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 non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016**

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

C. Basis of Presentation (Continued)

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 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.

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 awards. This Fund is SHARE number 20560.

Special Revenue Fund - The Warrant Enforcement 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 included as a major fund at management's discretion. This Fund is non-reverting. SHARE Fund number is 69300.

Special Revenue Fund - The Metropolitan Parking Facilities 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 included as a major fund at management's discretion. This Fund is non-reverting. SHARE Fund number is 72900.

Special Revenue Fund - The Mediation Fund accounts 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 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 included as a major fund at management's discretion. This Fund is non-reverting. SHARE Fund number is 93000.

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016**

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

C. Basis of Presentation (Continued)

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.

There are several Inactive Funds that are closed and inactive, thus they are not presented in the accompanying financial statements. They are Funds 03700, 89000, 89200, and 96890.

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.

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.

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016**

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

E. Basis of Accounting (Continued)

In applying the “susceptible to accrual” concept to intergovernmental revenues, 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 Court, records fine and fee revenue when received in its agency funds as estimating amounts due, but not collected, is not feasible. In the entity wide statements, amounts collected in the agency funds are recorded as receivables.

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.

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 cash-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.

**STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016**

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

G. Budgets and Budgetary Accounting (Continued)

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.
4. Not 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.

All subsequent budgetary adjustments must be approved by the Director of the DFA-Budget Division and LFC.

5. Legal budget control for expenditures is by category of appropriation unit.
6. Formal budgetary integration was employed as a management control device during the fiscal year for the General Fund, and Special Revenue Funds.
7. 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 2015, Chapter 101, Section 3, Subsection 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.
8. Except for two multi-year special appropriations, all remaining 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

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016**

**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, 2016, 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, 2016, and includes direct and incremental salary-related payments such as the employer's share of social security taxes.

Accrued annual leave, compensatory time 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. Net Position

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

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

Unrestricted Assets – 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.

J. 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.

**STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016**

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

K. 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
Furniture and fixtures	10 years
Building and parking facility	30 years

L. 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, 2016, 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	\$ 1,728,654
Special Revenue Funds		
Mediation Fund	93000	177,676
Warrant Enforcement Fund	69300	295,783
Parking Facility Fund	72900	<u>52,922</u>
Total - governmental		<u>2,255,035</u>
Agency Funds		
Refund Suspense Fund	82400	<u>93</u>
Total - agency funds		<u>93</u>
Total interest in the State Treasurer investment pool		<u>\$ 2,255,128</u>

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

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

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 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, 2016:

	Bank Account Type	Bank Amount
Wells Fargo Bank		
Fiscal & Trust (Fees and Bail Bonds)	Checking	\$ 456,364
Parking Facility	Checking	784
Civil Trust (closed 9/2015)	Checking	<u>-</u>
Total demand deposits		457,148
FDIC coverage		<u>250,000</u>
Uninsured balance		<u>\$ 207,148</u>

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, 2016, 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	207,148
Uninsured and uncollateralized	<u>-</u>
Total deposits	<u>\$ 457,148</u>

**STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016**

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

Reconciled amount of cash by fund per financial statements at June 30, 2016, is as follows:

Fiduciary Funds	
Wells Fargo checking accounts	\$ 457,148
Outstanding checks and other reconciling items - net	<u>(11,172)</u>
Cash per financial statements	<u>\$ 445,976</u>

Interest in the General Fund Investment Pool

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

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, 2016.

NOTE 3. OUTSTANDING JUDGMENTS

At June 30, 2016 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.

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

NOTE 4. CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2016 is as follows:

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Court capital assets not being depreciated				
Land	\$ 6,640,478	-	-	\$6,640,478
Court depreciable capital assets				
Machinery, equipment and vehicles	3,949,737	90,955	(272,811)	3,767,881
Building and parking facility	77,552,463	485,163	-	78,037,626
Total depreciable assets	81,502,200	576,118	(272,811)	81,805,507
Accumulated depreciation				
Machinery, equipment and vehicles	(3,116,340)	(193,855)	272,811	(3,037,384)
Building	(29,462,777)	(2,605,269)	-	(32,068,046)
Accumulated depreciation	(32,579,117)	(2,799,124)	272,811	(35,105,430)
Total capital assets, net of accumulated depreciation	\$ 55,563,561	(2,223,006)	-	53,340,555

Depreciation expense for the year ended June 30, 2016 was \$2,799,124 which was all charged to the general government function in the Statement of Activities.

The Court received an award of \$369,700 from the Administrative Office of the Courts (AOC) to fund a digital camera system upgrade. In FY16, the portion of the multi-year capital award expended by the AOC was \$296,466 and was transferred to the Court as an addition to the capital assets. The remainder of the award will be expended in FY17.

NOTE 5. COMPENSATED ABSENCES PAYABLE

A summary of changes in the compensated absences payable for the year ended June 30, 2016 is as follows:

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Due in 1 year
Compensated absences					
Accrued annual leave	\$ 728,303	865,180	891,032	702,451	677,796
Accrued sick leave	14,185	438,510	438,209	14,486	-
Compensated leave	6,850	29,096	22,656	13,290	-
	<u>\$ 749,338</u>	<u>1,332,786</u>	<u>1,351,897</u>	<u>730,227</u>	<u>677,796</u>

The portion of compensated absences due after one year is not material, and therefore, not separately presented. Substantially, all of the compensated absences' balances have been paid by the General Fund in prior years.

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016**

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

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

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.

STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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.

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.nmthca.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 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

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016**

NOTE 7. POST-EMPLOYMENT BENEFITS (CONTINUED)

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, 2016, 2015 and 2014 were \$231,414, \$234,314 and \$227,111, respectively, which equal the required contributions for each year. The Court remitted for Judges' contributions for the years ended June 30, 2016, 2015 and 2014 were \$53,713, \$52,696 and \$50,807, 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, 2016 follows:

<u>Fund/Program</u>	<u>Description</u>	<u>Restricted</u>		
		<u>Nonspendable</u>	<u>Purposes</u>	<u>Committed</u>
General Fund	Petty and Other Cash	\$ 4,475	-	-
General Fund	Special Multi-year Appropriation	-	-	583,630
Warrant Enforcement Fund	NMSA 1978, Section 34-8A-12	-	288,648	-
Parking Facility Fund	NMSA 1978, Section 34-8A-14	-	39,335	-
Mediation Fund	NMSA 1978, Section 34-8A-10	-	173,739	-
Total Fund Balance		<u>\$ 4,475</u>	<u>501,722</u>	<u>583,630</u>

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 \$2,500 deductible per occurrence by the State of New Mexico for the period July 1, 2015 through June 30, 2016.

**STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016**

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 \$106,086 for the year ended June 30, 2016. Future minimum payments under the equipment leases are as follows:

Year Ending June 30	Amount
2017	\$ 114,878
2018	108,070
2019	77,964
2020	<u>859</u>
Total	<u>\$ 301,771</u>

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, 2016. (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: \$919,886.
- 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: \$59,266.

NOTE 12. SPECIAL APPROPRIATIONS

During the 2015 1st Special Session, the court was appropriated funds for the 4th floor corridor access improvement project. The funds will complete the 4th floor public hallway and allow for a safety egress for staff and members of the public. The first appropriation was in Chapter 3, Section 58 for \$100,000 from the Department of Transportation's DWI Prevention and Education Fund. The second appropriation was in Chapter 3, Section 78 for \$500,000 from the Regulation and Licensing Department's Securities Enforcement Fund. Both appropriations were transferred from the fund balance of each agency to the court. For the fiscal year ending June 30, 2016, a total of \$16,370 was expended and \$583,630 remains of this multi-year appropriation that expires on June 30, 2019.

NOTE 13. DUE TO/FROM OTHER STATE AGENCIES

As of June 30, 2016 the Court's general fund was due \$11,892 from the New Mexico Department of Transportation (Agency 80500, Fund 10010) and had a due to the State General Fund (Agency 34100, Fund 85300) of \$12,609 for budgetary reversions.

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016**

NOTE 14. INTERAGENCY TRANSFERS

From	Affiliate	Transfers In	Transfers Out	Agency
Included in other financing sources /uses:				
15400	34101	23,699,700		General Fund Appropriations (GF) – Department of Finance
15400	42000	500,000		Capital Appropriations - New Mexico Regulation & Licensing
15400	80500	100,000		Capital Appropriations - New Mexico Department of Transportation
15400	34101		12,609	FY15 GF Reversion – Department of Finance & Financial Control
15400	21800	356,034		Drug Court & Mental Health–Administrative Office of the Courts (AOC)
15400	21800	296,466		FY 16 Digital Camera Capital Project from AOC Appropriation
Included in revenues and expenditures:				
15400	34101		28,545	Agency 24400 Cash Balance in Fiscal & Trust Agency Account Reversion
15400	21800	18,776		To clear Due to for Various Courts – AOC
15400	21800	5		Odyssey Error – AOC
69300	21800	1,769		Tax Refund & Intercept Program – AOC
15400	21801		50	Language Access Training – AOC
15400	23200		138	Payroll Liabilities - 2nd District Court
15400	23200		48	Payroll Liabilities - 2nd District Court
15400	80500	25,031		Project Agreement – NMDOT
15400	35000		30	FY15 Defensive Driving - New Mexico General Services Department
15400	67000	5,016		Travel Reimbursement - New Mexico Department of Veterans Affairs
15400 69300 93000	36100		118,563	DoIT HCM Assessment Fee - New Mexico Department of IT
15400	37000		15	Recording Fees Protem Judge's Oaths - New Mexico Secretary of State
72900	33300	67,748		MVD Rent - New Mexico Taxation & Revenue Department
15400	35000		390	Defensive Driving – New Mexico General Services Department
15400 69300 72900 93000	35000		313,921	New Mexico General Services Department Insurance Premiums
Agency Funds:				
82400	39401	93		Stale Dated Checks - New Mexico Department of Finance

SUPPLEMENTARY INFORMATION

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
DESCRIPTION OF FIDUCIARY FUNDS
June 30, 2016**

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. Accounts 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. SHARE fund number is 967400.

Civil Trust Fund. Accounts 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. This bank account was closed in September 2015 and activity was combined with the Fines, Fees and Cash Bail Bonds Fund.

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.

Parking Fund. Accounts for receipts collected in the Court's parking garage and rental income from State (MVD) and retail offices, pursuant to Section 34-8A-14, NMSA 1978. Funds are maintained in a separate bank account with Wells Fargo Bank in Albuquerque. This activity is included in SHARE Fund number is 967400.

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 June 30, 2016

	Fines and fees Reveune	Refund Suspense Account	Metro Parking Structure	Total
ASSETS				
Investment in State General Fund Investment Pool	\$ -	93	-	93
Cash	445,192	-	784	445,976
Total assets	<u>\$ 445,192</u>	<u>93</u>	<u>784</u>	<u>446,069</u>
LIABILITIES				
Deposits held for others	\$ 445,192	93	784	446,069
Total liabilities	<u>\$ 445,192</u>	<u>93</u>	<u>784</u>	<u>446,069</u>

See Notes to Financial Statements.

STATE OF NEW MEXICO
 BERNALILLO COUNTY METROPOLITAN COURT
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 June 30, 2016

	Balance 30-Jun-15	Additions	Deletion	Balance 30-Jun-16
Fines and Fees Revenue Fund				
Assets				
Cash	\$ 539,352	5,001,513	5,095,673	445,192
Liabilities				
Deposits held for others	\$ 539,352	5,001,513	5,095,673	445,192
Refund Suspense				
Assets				
Investment in SGIFIP	\$ -	93	-	93
Liabilities				
Deposits held for others	\$ -	93	-	93
Metro Parking Structure				
Assets				
Cash	\$ 812	447,558	447,586	784
Liabilities				
Deposits held for others	\$ 812	447,558	447,586	784
Total All Agency Funds				
Assets				
Investment in SGIFIP	\$ -	93	-	93
Cash	540,164	5,449,071	5,543,259	445,976
Total assets	\$ 540,164	5,449,164	5,543,259	446,069
Liabilities				
Deposits held for others	\$ 540,164	5,449,164	5,543,259	446,069
Total liabilities	\$ 540,164	5,449,164	5,543,259	446,069

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
SCHEDULE OF MEMORANDUMS OF UNDERSTANDING
June 30, 2016**

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 and to fund a Probation Officer in the Mental Health Court.

- Responsible Party: Bernalillo County Metropolitan Court
- Time period: July 1, 2015 to June 30, 2016
- Amount of Projects: \$364,034
- 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

OTHER REPORTS

**Bernalillo County Metropolitan Court
Agency 24400
Schedule of Vendors over \$60,000 less GRT**

<i>ITB#/RFP #</i>	<i>Type of Procurement</i>	<i>Awarded Vendor</i>	<i>\$ Amount of Awarded Contract</i>	<i>\$ Amount of Amended Contract</i>	<i>Name and Physical Address per the procurement documentation, of ALL Vendor(s) that responded</i>	<i>In-State/ Out-of-State Vendor (Y or N) (Based on Statutory Definition)</i>	<i>Was the vendor in-state and chose Veteran's preference (Y or N) For federal funds answer N/A</i>	<i>Brief Description of the Scope of Work</i>
13-001	RFP	Evolution Inc.	State Funds \$410,046 Federal Funds \$33,758		Evolution Inc. 218 Broadway Blvd SE Albuquerque, NM 87102 A New Awakening 600 1st St NW Suite 200 Albuquerque, NM 87102	No	No	DWI/Drug Court participant treatment services
16-003	ITB	Fay's Painting	\$ 77,220.00	\$ 81,524.23	Lente's Painting, Inc. 85 Tribal Rd 90 SW Albuquerque, NM 87105 Fay's Painting Co. 525 Calle del Pajarito Los Ranchos De Albuquerque, NM 87114 Vigil Contracting Services, Inc. 1512 Coors Blvd SW Albuquerque, NM 87121	Yes	No	Painting of the public & private corridors 2nd fl through 9 and painting of the entire 1st floor private area of the Courthouse.
15-003	RFP	SP Plus Corp	\$ 182,718.00		SP Plus Corp 201 3rd St NW Level P-1 Albuquerque, NM 87102	Out of State (Only respondent)	No	Parking management services for Metropolitan Court parking facility
15-001	RFP	Sparkle Maintenance	\$ 252,616.00		Sparkle Maintenance 4801 Hardware Dr NE Albuquerque, NM 87109 SMI Facilities Services 3412 Bryn Mawr Dr NE Albuquerque, NM 87107 Adelante 3900 Osuna Rd NE Albuquerque, NM 87109 ABM Janitorial Service 740 San Mateo Blvd NE Suite A-1 Albuquerque, NM 87108 ADC LTD 909 Virginia St NE Suite 104 Albuquerque, NM 87108 Above & Beyond Carpet Care 5001 Central Ave NW Albuquerque, NM 87105	Yes	No	Janitorial cleaning contract

OTHER SUPPLEMENTARY INFORMATION

Ricci & Company LLC

CERTIFIED PUBLIC ACCOUNTANTS
6200 UPTOWN BLVD. NE - SUITE 400
ALBUQUERQUE, NM 87110

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

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

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 and major funds, of the State of New Mexico Bernalillo County Metropolitan Court (Court), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements, and the financial statement of the Court's agency funds, presented as supplemental information, and have issued our report thereon dated November 28, 2016.

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.

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. 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.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 result 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.

Ricci & Company, LLC

Albuquerque, New Mexico

November 28, 2016

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPOLITAN COURT
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2016**

PRIOR YEAR FINDINGS

None

CURRENT YEAR FINDINGS

None

**STATE OF NEW MEXICO
BERNALILLO COUNTY METROPLITAN COURT
EXIT CONFERENCE
June 30, 2016**

We discussed the results of the audit during the exit conference held November 22, 2016. The exit conference was attended by the following individuals:

State of New Mexico, Bernalillo County Metropolitan Court:

Henry A. Alaniz, Chief Judge
Sandra Engel, Criminal Presiding Judge
Frank Sedillo, Civil Presiding Judge
Robert L. Padilla, Court Executive Officer
Jonathan Ash, Deputy Court Executive Officer
Teresa Hauge, Deputy Court Executive Officer
Ana Benford, Deputy Court Executive Officer
Rachael I. Monarch, Chief Financial Officer
Dana Cox, General Counsel
Patricia Elliot, Human Resource Director
Phillip Gallegos, IT Court Operations Manager
Lucinda Warner, Internal Auditor
Katharine Pena, Associate Attorney

Ricci & Company, LLC Personnel:

Wayne Brown
Larry Carmony
Lee Baldwin

Ricci & Company, LLC assisted with the preparation of the financial statements.