

"At-Risk" List: Adverse or Disclaimed Opinions

Type	Agency #	Agency Name	FY18 Financial Audit Opinion	FY17 Financial Audit Opinion
Municipalities	6014	Town of Bernalillo	Adverse	Adverse
Municipalities	6062	Town of Estancia	Disclaimer	Disclaimer
Municipalities	6120	Village of Maxwell	Disclaimer	Disclaimer
Higher Education	963	Northern New Mexico College	Multiple: Disclaimer Business-Type Activities, Unmodified Discretely Presented Component Unit	Disclaimer
School Districts	7002-O	21st Century Public Academy (APS Component)	Disclaimer	Unmodified