



The Government Finance Officers Association  
of the United States and Canada

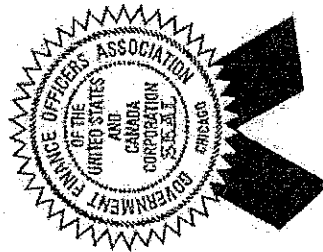
presents this

# AWARD OF FINANCIAL REPORTING ACHIEVEMENT

to

## Finance Division

Santa Fe County, New Mexico



*The award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the individual(s) designated as instrumental in their government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.*

Executive Director

Date May 23, 2017



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Santa Fe County  
New Mexico**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

Executive Director/CEO



Government Finance Officers Association  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

May 23, 2017

Don Moya  
Interim Finance Division Director  
Santa Fe County  
PO Box 276  
Santa Fe, NM 87504-0276

Dear Mr. Moya:

We are pleased to notify you that your 2016 fiscal year end comprehensive annual financial report (CAFR) qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment. Congratulations for having satisfied the high standards of the program. We hope that your example will encourage others in their efforts to achieve and maintain an appropriate standard of excellence in financial reporting.

A "Summary of Grading" form and a confidential list of comments and suggestions for possible improvements are enclosed. It is strongly encouraged the recommended improvements be implemented into the next report and the report be submitted to the program within six months of your next fiscal year end. Certificate of Achievement Program policy requires that written responses to the comments and suggestions for improvement accompany the next fiscal year's submission. The written responses should provide details about how each item is addressed within this report. These responses will be provided to those Special Review Committee members participating in the review. If a comment is unclear or there appears to be a discrepancy, please contact the Technical Services Center at (312) 977-9700 and ask to speak with a Certificate of Achievement Program in-house worker.

When a Certificate of Achievement is awarded to a government, an Award of Financial Reporting Achievement (AFRA) is also presented to the individual(s) or department designated by the government as primarily responsible for its having earned the Certificate. An AFRA is enclosed for the preparer as designated on the application.

Continuing participants will find a Certificate and brass medallion enclosed with these results. First-time recipients will find a Certificate enclosed with these results and will receive a plaque in about 10 weeks. You may arrange for a formal presentation of the Certificate and Award of Financial Reporting Achievement, and we hope that appropriate publicity will be given to this notable achievement. A sample news release has been enclosed.

A current holder of a Certificate of Achievement may include a reproduction of the Certificate in its immediately subsequent CAFR. A camera-ready copy of your Certificate is enclosed for that purpose. If you reproduce your Certificate in your next report, please refer to the enclosed instructions. A Certificate of Achievement is valid for a period of one year.

A Certificate of Achievement Program application is posted on GFOA's website. This application must be completed and accompany your next submission. See sections III and IV of the application for instructions. **The entity's GFOA membership number appears on the attached comments and must be listed on the application.** Your continued interest in and support of the Certificate of Achievement Program is most appreciated. If we may be of any further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Buikema", is located below the word "Sincerely,".

Todd Buikema  
Acting Director, Technical Services Center

## PRESENTATION OF THE CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Certificate of Achievement for Excellence in Financial Reporting is the highest form of recognition in governmental accounting and financial reporting. The Certificate Program thereby advocates that recipients be formally recognized for their outstanding accomplishments. If you would like a formal presentation of the Certificate of Achievement, please contact your GFOA State Representative. The contact information follows:

Mr. William Fulginiti  
Executive Director  
New Mexico Municipal League  
PO Box 846  
Santa Fe, NM 87504  
UNITED STATES

Phone:  
(800) 432-2036

Fax:

E-mail:  
[wfulginiti@nmml.org](mailto:wfulginiti@nmml.org)

Ms. Linda Calhoun  
Mayor  
Town of Red River  
PO Box 1020  
Red River, NM 87558  
UNITED STATES

Phone:  
575-754-2953

Fax:

E-mail:  
[mayor@redriver.org](mailto:mayor@redriver.org)

**CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING  
COMMENTS AND SUGGESTIONS FOR IMPROVEMENTS**

The detailed comments and suggestions for improvements are composed of: 1) an indication above the comment that provides either the specific Certificate Program checklist question to which the item directly relates or the notation "Additional Comment" to indicate the comment does not directly relate to a specific checklist question and 2) text that generally identifies the location of the item in your CAFR, the reason for the comment, and the particular item you should address. Following is the legend for the references to specific authoritative literature that are provided for the majority of comments.

AU-C	-	Clarified Statements on Auditing Standards, American Institute of Certified Public Accountants (June 1, 2016)
COD	-	<i>Codification of Governmental Accounting and Financial Reporting Standards</i> , GASB, 2015
eGAAFR	-	<i>Governmental Accounting, Auditing, and Financial Reporting</i> (e-book format), GFOA, 2012/2014
eSUP	-	<i>GAAFR Supplement</i> (e-book format), GFOA, 2014
GAAFR	-	<i>Governmental Accounting, Auditing, and Financial Reporting</i> , GFOA, 2012
GAAP	-	Generally Accepted Accounting Principles
GASB-I	-	GASB Interpretation
GASB-S	-	GASB Statement
GASB-TB	-	GASB Technical Bulletin
NCGA-I	-	National Council on Governmental Accounting Interpretation
NCGA-S	-	National Council on Governmental Accounting Statement
Q&A	-	<i>Implementation Guide No. 2015-1</i> , GASB
Q&A: Update	-	<i>Implementation Guidance Update – 2016</i> , GASB
SLG	-	<i>Audits of State and Local Governments</i> , American Institute of Certified Public Accountants, March 1, 2015
SUP	-	<i>GAAFR Supplement</i> , GFOA, 2014

All references listed above, except those for "GAAFR," "Q&A," and "SLG," are followed by the number of the pronouncement, if applicable, and the specific paragraph(s), footnote(s), or appendix (appendices) within the publication that is being referenced. The references to "GAAFR" are to pages in that publication. For "Q&A," the references are to the applicable chapters and questions in that publication. For "SLG," the references are to the chapters and specific paragraphs.

# Certificate of Achievement For Excellence in Financial Reporting

## Summary of Grading

Name of Unit: Santa Fe County  
 Fiscal Year of Report FY2016

Report # 1,673.00

GFOA Member ID Number 300064929

The Certificate of Achievement Program Special Review Committee (SRC) has completed its review of your comprehensive annual financial report (CAFR). Listed below are the grading categories used and a summary of the SRC's evaluation of your CAFR. The detailed comments and suggestions for reporting improvements on the attached listing are grouped under similar grading categories. Any category which received a grade of "Needs Significant Improvement" indicates an area of particular concern to the SRC and the related comments and suggestions for improvement in this category should be given special attention. An indication is provided on the list by the specific comments(s) or category(ies) that were the cause of receiving this grade. For each item, the notation also states whether it is 1) the basis or part of the basis for the CAFR not receiving the Certificate of Achievement, 2) a serious deficiency which will almost certainly preclude the awarding of the Certificate of Achievement if it is not corrected in your next CAFR, or 3) a deficiency, that if not corrected in future CAFRs, could result in the Certificate of Achievement not being awarded.

<u>Grading Category</u>	<u>Grade</u>
Cover, table of contents, and formatting	Proficient
Introductory section	Proficient
Report of the independent auditor	Proficient
Management's discussion and analysis (MD&A)	Proficient
Basic financial statements (preliminary considerations)	Proficient
Government-wide financial statements	Proficient
Fund financial statements (general considerations)	Proficient
Governmental fund financial statements	Proficient
Proprietary fund financial statements	Proficient
Fiduciary fund financial statements	Proficient
Summary of significant accounting policies (SSAP)	Proficient
Note disclosure (other than the SSAP and pension-related disclosures)	Proficient
Pension-related note disclosures	Proficient
Required supplementary information (RSI)	Proficient
Combining and individual fund information and other supplementary information	Proficient
Statistical section	Proficient
Other considerations	Proficient

Certificate of Achievement For Excellence in Financial Reporting  
Detailed Listing of Comments and Suggestions for Improvement

Name of Unit: Santa Fe County  
Fiscal Year of Report FY2016

Report # 1,673.00

GFOA Member ID Number 300064929

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**104 - Management's discussion and analysis (MD&A)**

**Checklist Question: 4.1c**

Page 20.

The condensed financial data presented in Management's Discussion and Analysis should include the amount of ending net position extracted from the government-wide statement of activities. [GASB-S34: 11b(14); GAAFR, page 569]

**105 - Basic financial statements (preliminary considerations)**

**Additional Comment:**

Page 36.

Consider using the term "deferred revenue" rather than "unearned revenue" for amounts reported as deferred inflows of resources, since the term "unearned revenue" normally is only associated with amounts reported as liabilities. [GASB-S65: 31]

**106 - Government-wide financial statements**

**Checklist Question: 6.20**

Page 33.

The names of accounts that are not part of general revenue should not be indented under that title (i.e., contributions, special items, extraordinary items, and transfers). [GASB-S34: 53-54; GAAFR, pages 313-315]

**108 - Governmental fund financial statements**

**Checklist Question: 8.23**

Pages 38 and 72 - It is unclear why the changes in the long-term liabilities in the notes to the financial statements do not reflect the bond refunding in the additions and reductions. Please clarify.

The amount of the other financing source reported on the statement of revenues, expenditures, and changes in fund balances in connection with the issuance of long-term debt should agree with the amount of the related addition to long-term debt disclosed in the notes to the financial statements.

**108 - Governmental fund financial statements**

**Checklist Question: 8.23**

Page 38.

Use the terminology "issuance of debt" rather than "proceeds from debt." [GASB-S34: 88; Q&A 7.66.1; GAAFR, pages 156-157]

**111 - Summary of significant accounting policies (SSAP)**

**Additional Comment:**

Page 55.

Modify the note disclosure to indicate that donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value. [GASB-S72: 79; Q&A Update 4.54]

**112 - Note disclosure (other than the SSAP and pension-related disclosures)**

**Checklist Question: 12.27b**

Refer to the refunding reported on page 38.

When a refunding transaction results in either the defeasance or redemption of the refunded debt, the notes should disclose the aggregate difference in debt service between the refunding debt and the refunded debt. [GASB-S7: 11; GASB-S23: 6; GAAFR, page 377]

**112 - Note disclosure (other than the SSAP and pension-related disclosures)**

**Checklist Question: 12.27c**

Refer to the refunding reported on page 38.

When a refunding transaction results in either the defeasance or redemption of the refunded debt, the notes should disclose the economic gain or loss on the transaction. [GASB-S7: 11; GASB-S23: 6; GAAFR, page 377]



## 120 - New Pronouncements

### Additional Comment:

The GASB has issued the following statements:

1. Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2017.
2. Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2018.
3. Statement No. 77, "Tax Abatement Disclosures." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2016.
4. Statement No. 78, "Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2016.
5. Statement No. 80, "Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2017.
6. Statement No. 81, "Irrevocable Split-Interest Agreements." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2017.
7. Statement No. 82, "Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2017, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions will take effect for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.

Earlier application of these statements is encouraged. For the original pronouncements, please visit the GASB's website, [www.gasb.org](http://www.gasb.org).







## **I. Opening Business**

### **H. Employee/Program/Volunteer Recognitions**

- 2. National Association of Counties Award  
(Communications Office/Kristine Mihelsic)**
- 3. USERA Military Award (Human Resources  
Division/Bernadette Salazar)**





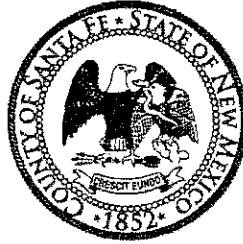




**Henry P. Roybal**  
Commissioner, District 1

**Anna Hansen**  
Commissioner, District 2

**Robert A. Anaya**  
Commissioner, District 3



**Anna T. Hamilton**  
Commissioner, District 4

**Ed Moreno**  
Commissioner, District 5

**Katherine Miller**  
County Manager

## MEMORANDUM

**To:** Santa Fe County Board of County Commissioners

**Through:** Katherine Miller, County Manager  
Rachel O'Connor, Director, Community Services Department

**From:** Patricia Boies, Health Services Division Director, Community Services Department

**Date:** May 25, 2017

**Re:** Recognition of Judy Williams for Service on the Health Policy and Planning Commission (Community Services Department/Patricia Boies)

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### ISSUE:

The recognition of Judy Williams for her service on the Health Policy and Planning Commission.

### BACKGROUND:

Ms. Williams recently completed her service with the Health Policy and Planning Commission (HPPC). In her tenure as Chair of the HPPC, Judy Williams has been instrumental in many ways in advancing the policies and programs of the Community Services Department, to the benefit of the residents of Santa Fe County as a whole. Her contributions include (but are by no means limited to) her deep involvement in the preparation of the Santa Fe County *Community Health Profile* in 2013 and the *Santa Fe County Health Action Plan FY 2015-2017*, as well as insightful policy guidance on our Health Care Assistance Program -- all during a crucial time of health care reform on both the state and federal level.

Ms. Williams's expertise in the health arena, her dedicated involvement in the community and compassion and advocacy for those underserved, her perspicacity, and her skills at chairing a commission with diverse and strongly held opinions have served the HPPC and the County well. As staff to the HPPC, I personally have appreciated her leadership, humor, and wisdom.

For all these reasons, we would like to have Judy Williams recognized at the June 13<sup>th</sup> meeting of the Board of County Commissioners.





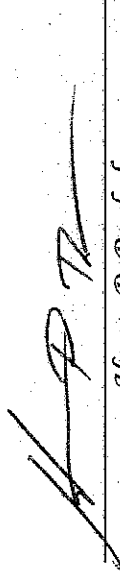
## *Certificate of Acknowledgement*

The Board of County Commissioners of Santa Fe County hereby recognizes

*Judy Williams*

In appreciation of  
your hard work and dedication to the  
Health Policy and Planning Commission and Santa Fe County

Therefore, the Board of County Commissioners of Santa Fe County present this  
Certificate on this 13th day of June 2017.



Henry P. Roybal  
Chair, Commission District 1



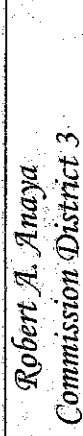
Anna Hansen  
Vice-Chair, Commission District 2




Anna J. Hamilton  
Commission District 4



Ed Moreno  
Commission District 5



Robert A. Anaya  
Commission District 3



Katherine Miller  
County Manager





