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Pueblo of Isleta Governmental Services Department

Financial Statements
and
Independent Auditors' Report

December 31, 2017

Pueblo of Isleta
Governmental Services Department
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Governmental Services Department
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Independent Auditors' Report

Members of the Pueblo Council
Pueblo of Isleta

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Governmental Services Department (the "Department") of the Pueblo of Isleta (the "Pueblo") as of and for the year ended December 31, 2017, and the related notes to the financial statements which collectively comprise the Department's basic financial statements, 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 misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit includes 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.

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 and each major fund of the Pueblo of Isleta Governmental Services Department as of December 31, 2017, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Department are intended to present the financial position, and the changes in financial position of only that portion of the governmental activities and each major fund of the Pueblo that is attributable to the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the Pueblo as of December 31, 2017, the changes in its financial position, or its cash flows 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 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The combining financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. The combining financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2018, on our consideration of the Department’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department’s internal control over financial reporting and compliance.

Loftis Group LLC

Albuquerque, New Mexico
September 24, 2018

Pueblo of Isleta
Governmental Services Department
Management's Discussion and Analysis
For the Year Ended December 31, 2017

This section of the financial report presents our discussion and analysis of the Pueblo of Isleta's Governmental Services Department's (the "Department") financial performance during the year ended December 31, 2017. Please read it in conjunction with the Department's financial statements, which follows this section.

Included in these governmental activities are all of the Pueblo's funds, departments and organizations that expend federal funds, except for the Pueblo of Isleta Housing Authority, which is a component unit of the Pueblo.

Financial Highlights

- ◆ Total assets of the Department exceeded liabilities at December 31, 2017 by \$521.9 million. Of this amount, \$75.5 million is invested in capital assets and \$68.7 million is restricted in accordance with legal settlements, debt service and grant restrictions. The remaining balance of \$377.7 million is unrestricted and may be used to meet the Department's ongoing obligations to citizens and creditors.
- ◆ The Department's total net position increased by \$48.4 million. This increase is due to the following factors: investment income for 2017 was \$47.2 million, an increase of \$29 million compared to 2016; expenses increased \$5.1 million due to an increase in per capita distributions; and net transfers in from business activities were \$16.5 million.
- ◆ Of the Department's total assets, 78.6% or \$474.4 million are in cash and investments. Capital assets represent 15% or \$90.5 million of total assets, and the remaining 6.4% consists of receivables, prepaid expenses and other assets.
- ◆ Unearned grant revenue totals \$50.3 million, an increase of \$5.6 million over the prior year. Unearned grant revenues are funds received in advance from the federal government, the state, and private agencies, which has yet to be spent on the program activities they are intended to fund.

Overview of the Financial Statements

This discussion and analysis serves as an introduction to the Department's financial statements. The Department's financial statements are comprised of three components:

1. Management's discussion and analysis (this section).
2. The basic financial statements.
3. Supplementary information.

The financial statements consist of the Department-wide financial statements, the fund financial statements and notes to the financial statements.

Pueblo of Isleta
Governmental Services Department
Management's Discussion and Analysis
For the Year Ended December 31, 2017

The Department-wide financial statements include two statements: the statement of net position and the statement of activities. Department-wide financial statements provide both long-term and short-term information about the Department's overall financial status.

The fund financial statements focus on individual parts of the Department, reporting operations in more detail than the department-wide statements. The fund financial statements include governmental fund financial statements. The Department does not have any proprietary funds.

Department-wide Financial Statements

The Department-wide financial statements are designed to provide readers with a broad overview of the Department's finances, in a manner similar to a private sector business in that all governmental activities are consolidated into one column. These statements combine governmental funds current financial resources with capital assets and long-term obligations.

- ◆ The statement of net position presents information on all of the Department's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position serve as a useful indicator of whether the financial position of the Department is improving or deteriorating.
- ◆ The statement of activities presents information showing how the Department's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. accrued vacation leave). The focus of the statement of activities is on both the gross and net cost of various governmental activities. This is intended to summarize information and simplify the user's analysis of the cost of the various governmental services.

Governmental activities reflect the Department's basic services including public safety (fire, law enforcement, first responder service), general governmental services, (executive, legislative, and judicial), health and welfare, housing, culture, and recreation (community programs) and education. These services are financed primarily through profits transferred from business-type activities, investment income, and intergovernmental grant and contract revenues.

Pueblo of Isleta
Governmental Services Department
Management's Discussion and Analysis
For the Year Ended December 31, 2017

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the Department are governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the Department-wide financial statements. However, unlike the Department-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements. The Department presents the general fund, the grants and contracts fund, the capital projects fund, and the debt service fund as major funds. There are no non-major governmental funds.

Because the focus of governmental funds is narrower than that of the Department-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Department-wide financial statements. By doing so, readers will better understand the long-term impact of the Department's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Department maintains numerous individual programs within the grants and contracts fund. Information for these programs is presented separately in the combining schedule of assets and liabilities and combining schedule of revenues, expenditures, and changes in fund balances – grants and contracts fund.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Department-wide and fund financial statements. The notes to the financial statements are a required part of the financial statements and can be found after the fund financial statements in this report.

Pueblo of Isleta
Governmental Services Department
Management's Discussion and Analysis
For the Year Ended December 31, 2017

Supplementary Information

Supplementary information consists of the combining schedule of assets and liabilities and the combining schedule of revenues, expenditures and changes in fund balances and the schedule of expenditures of federal awards.

Department-Wide Financial Analysis

Table 1 below reflects the condensed statement of net position as of December 31, 2017 and 2016:

<u>Table 1</u>		
Condensed Statement of Net Position		
As of December 31,		
	<u>2017</u>	<u>2016</u>
Assets		
Current and other assets	\$ 512,706,353	\$ 456,691,779
Capital assets, net	<u>90,500,176</u>	<u>90,824,189</u>
Total assets	<u>603,206,529</u>	<u>547,515,968</u>
Liabilities		
Current liabilities	65,633,540	57,535,419
Long-term liabilities	<u>15,658,823</u>	<u>16,505,914</u>
Total liabilities	<u>81,292,363</u>	<u>74,041,333</u>
Net Position		
Net investment in capital assets	75,535,176	75,024,189
Restricted	68,723,762	55,608,743
Unrestricted	<u>377,655,228</u>	<u>342,841,703</u>
Total net position	<u>\$ 521,914,166</u>	<u>\$ 473,474,635</u>

Approximately 14.5%, or \$75.5 million, of the Department's net position as of December 31, 2017, reflects the Department's investment in capital assets (property, equipment, construction in progress, and infrastructure assets) less the related debt used to acquire those assets that is still outstanding. Capital assets decreased by \$320,413 during 2017. The Department uses the capital assets of the governmental activities to provide services to citizens. Overall, net position increased by \$48.4 million during the year.

Pueblo of Isleta
Governmental Services Department
Management's Discussion and Analysis
For the Year Ended December 31, 2017

Table 2 below provides a summary of the changes in net position for the years ended December 31, 2017 and 2016:

Table 2
 Summary of Changes in Net Position
 For the Years Ended December 31,

	<u>2017</u>	<u>2016</u>
Revenues		
Program revenues		
Charges for services	\$ 15,064,992	\$ 11,300,847
Grants and contributions	<u>20,843,484</u>	<u>22,170,437</u>
Total revenues	<u>35,908,476</u>	<u>33,471,284</u>
Expenses		
General government	11,783,156	11,449,703
Per capita distribution	8,872,750	3,353,798
Public safety	6,939,857	8,026,148
Health and welfare	14,903,425	14,931,067
Housing	1,748,002	1,468,772
Culture and recreation	2,197,988	2,238,990
Education	5,235,472	5,165,456
Other	<u>3,909,838</u>	<u>3,884,479</u>
Total expenses	<u>55,590,488</u>	<u>50,518,413</u>
General Revenues (Expenses)		
Taxes, licenses, permits, and fees	5,047,373	5,132,799
Change in equity interest	(607,027)	409,813
Investment income	47,238,881	18,167,282
Loss on disposal of assets	<u>(59,798)</u>	<u>(208,746)</u>
Total general revenues (expenses)	<u>51,619,429</u>	<u>23,501,148</u>
Change in net position before transfers	31,937,417	6,454,019
Transfers, net	<u>16,502,114</u>	<u>24,712,721</u>
Change in net position	48,439,531	31,166,740
Net position, beginning of year	<u>473,474,635</u>	<u>442,307,895</u>
Net position, end of year	<u>\$ 521,914,166</u>	<u>\$ 473,474,635</u>

Pueblo of Isleta
Governmental Services Department
Management's Discussion and Analysis
For the Year Ended December 31, 2017

Financial Analysis of the Department's Funds

As noted earlier, the Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the Department's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Department's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At December 31, 2017, the Department's governmental funds reported ending fund balances of \$419 million. Approximately 82.5% or \$345.8 million constitutes unassigned fund balance that is available for spending at the Department's discretion. \$68.7 million is restricted for natural resource activities, program activities, debt service and capital projects. The remainder of fund balance, \$4.4 million, is not in a spendable form since it represents long-term receivables and prepaid expenses.

The general fund is the chief operating fund of the Department. At December 31, 2017, the general fund's unassigned fund balance was \$345.5 million. Total general fund balance was \$380.5 million at December 31, 2017, an increase of \$51.4 million. The largest expenditures in the general fund were for general government of \$6.9 million or 38.5% of total general fund expenditures, and per capita distributions of \$8.9 million or 49.3%.

Fund balance in the grants and contracts fund increased \$5.4 million over the prior year. Overall, 2017 federal program expenditures decreased approximately \$972,000 (2.5%) in comparison to 2016. Significant grants and contracts fund expenditures in fiscal year 2017 were for health and welfare of \$14.7 million, education of \$5 million, public safety of \$6.2 million, and general government of \$3 million.

The two remaining major governmental funds are the capital projects fund and the debt service fund. These funds were created in 2010 due to the Pueblo issuing bonds in August of 2010 to construct the Tribal Services Complex. The activity in these funds relates to capital expenditures and the related bond issuance and payments of principal and interest.

Pueblo of Isleta
Governmental Services Department
Management's Discussion and Analysis
For the Year Ended December 31, 2017

Capital Assets and Debt Administration

Capital Assets

The Department's capital assets were \$90.5 million (net of accumulated depreciation) as of December 31, 2017. This investment in capital assets includes land, buildings and improvements, machinery and equipment, furniture and fixtures, vehicles, and infrastructure. There was a decrease in capital assets, net of accumulated depreciation, from the prior year by \$324,013. Additional information on the Department's capital assets can be found in the accompanying notes to the financial statements.

Debt Administration

On August 12, 2010, the Pueblo issued \$12,510,000 of tax exempt revenue bonds, Series 2011A, and \$8,300,000 of taxable direct payment Build America revenue bonds, Series 2011 B, in order to fund the construction of the Tribal government services complex. The bonds carry interest rates from 1.875% to 6.23% and mature between 2011 and 2035. At December 31, 2017, the principal balance of the bonds is \$15 million.

The governmental activities debt also consists of \$693,823 for compensated absences. Additional information on the Department's debt administration can be found in the accompanying notes to the financial statements.

Economic Factors

During the next year, the Department expects the economy to grow and investment earnings to rise. Grant funding is expected to be consistent with what was received in 2017.

Contacting the Pueblo's Financial Management

The financial report is designed to provide a general overview of the Pueblo of Isleta Governmental Services Department's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Pueblo of Isleta
Chief Financial Officer
P.O. Box 1290
Isleta, NM 87022

Department-Wide Financial Statements

Pueblo of Isleta
Governmental Services Department
Statement of Net Position – Governmental Activities
December 31, 2017

Assets

Cash and cash equivalents	\$ 77,969,166
Cash and cash equivalents, restricted	8,462,020
Investments	363,827,978
Investments, restricted	24,101,672
Investment in component units	28,081,320
Accounts receivable, net	1,155,149
Receivables from other governments	2,445,831
Internal balances	1,832,124
Notes receivable, net	4,502,921
Inventories	70,180
Prepaid expenses and other assets	257,992
Capital assets	
Land, CIP, non-depreciable	7,287,146
Other capital assets, net	83,213,030
Total assets	<u>603,206,529</u>

Liabilities

Accounts payable	1,589,979
Accrued liabilities	808,708
Unearned grant revenue	50,326,012
Unearned lease revenue	7,605,828
Line of credit	5,303,013
Long-term liabilities	
Due within one year	1,181,912
Due in more than one year	14,476,911
Total liabilities	<u>81,292,363</u>

Net position

Net investment in capital assets	75,535,176
Restricted for natural resource settlement	30,767,508
Restricted for program activities	35,773,205
Restricted for debt service and capital projects	2,183,049
Unrestricted	377,655,228
Total net position	<u>\$ 521,914,166</u>

The accompanying notes are an integral part of these financial statements.

Pueblo of Isleta
Governmental Services Department
Statement of Activities
For the Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense)/ Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
Governmental activities					
General government	\$ 11,783,156	\$ 9,245,664	\$ 981,922	\$ 745,294	\$ (810,276)
Public safety	6,939,857	-	1,915,856	-	(5,024,001)
Health and welfare	14,903,425	5,702,534	13,637,132	-	4,436,241
Housing	1,748,002	116,794	-	-	(1,631,208)
Culture and recreation	2,197,988	-	-	195,466	(2,002,522)
Education	5,235,472	-	2,097,867	-	(3,137,605)
Environmental and natural resources	2,275,317	-	1,269,947	-	(1,005,370)
Regulation	996,494	-	-	-	(996,494)
Per capita distributions	8,872,750	-	-	-	(8,872,750)
Interest on long-term debt	638,027	-	-	-	(638,027)
Total governmental activities	<u>55,590,488</u>	<u>15,064,992</u>	<u>19,902,724</u>	<u>940,760</u>	<u>(19,682,012)</u>
General revenues					
Taxes, licenses, permits, and fees					\$ 5,047,373
Investment income					47,238,881
Loss on disposal of assets					(59,798)
Change in equity interest of discretely presented component units					(607,027)
Transfers, net					<u>16,502,114</u>
Total general revenues and transfers					<u>68,121,543</u>
Change in net position					48,439,531
Net position, beginning of year					<u>473,474,635</u>
Net position, end of year					<u>\$ 521,914,166</u>

The accompanying notes are an integral part of these financial statements.

Fund Financial Statements

Pueblo of Isleta
Governmental Services Department
Balance Sheet — Governmental Funds
December 31, 2017

	General Fund	Grants and Contracts Fund	Debt Service Fund	Capital Projects Fund	Total
Assets					
Cash and cash equivalents	\$ 77,968,116	\$ 1,050	\$ -	\$ -	\$ 77,969,166
Cash and cash equivalents, restricted	6,665,836	-	201,745	1,594,439	8,462,020
Investments	363,827,978	-	-	-	363,827,978
Investments, restricted	24,101,672	-	-	-	24,101,672
Accounts receivable, net	735,625	419,524	-	-	1,155,149
Receivables from other governments	-	2,445,831	-	-	2,445,831
Due from other funds	3,034,163	85,765,877	-	396,313	89,196,353
Notes receivable, net	4,048,044	454,877	-	-	4,502,921
Inventory	12,203	57,977	-	-	70,180
Prepaid expenses and other assets	98,061	159,931	-	-	257,992
Total assets	<u>\$ 480,491,698</u>	<u>\$ 89,305,067</u>	<u>\$ 201,745</u>	<u>\$ 1,990,752</u>	<u>\$ 571,989,262</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 255,993	\$ 1,333,986	\$ -	\$ -	\$ 1,589,979
Accrued liabilities	656,224	152,484	-	-	808,708
Due to other funds	86,167,145	1,187,636	9,448	-	87,364,229
Unearned grant revenue	-	50,326,012	-	-	50,326,012
Unearned lease revenue	7,605,828	-	-	-	7,605,828
Line of credit	5,303,013	-	-	-	5,303,013
Total liabilities	<u>99,988,203</u>	<u>53,000,118</u>	<u>9,448</u>	<u>-</u>	<u>152,997,769</u>
Fund balances					
Nonspendable	4,146,105	614,808	-	-	4,760,913
Restricted	30,767,508	35,773,205	192,297	1,990,752	68,723,762
Unassigned	345,589,882	(83,064)	-	-	345,506,818
Total fund balances	<u>380,503,495</u>	<u>36,304,949</u>	<u>192,297</u>	<u>1,990,752</u>	<u>418,991,493</u>
Total liabilities and fund balances	<u>\$ 480,491,698</u>	<u>\$ 89,305,067</u>	<u>\$ 201,745</u>	<u>\$ 1,990,752</u>	<u>\$ 571,989,262</u>

The accompanying notes are an integral part of these financial statements.

Pueblo of Isleta
Governmental Services Department
Reconciliation of the Governmental Funds Balance
Sheet to the Statement of Net Position
December 31, 2017

Total fund balances, governmental funds	\$418,991,493
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, are not reported in the governmental funds balance sheet.	90,500,176
Equity in the discretely presented component units are reported in the government-wide financial statements but not in the fund financial statements, as they are not current financial resources.	28,081,320
Long-term bonds are not due and payable in the current period and therefore are not reported in the funds.	(14,965,000)
The accrual for compensated absences is not due or payable in the current period and, therefore, is not reported in the funds.	<u>(693,823)</u>
Total net position, governmental activities	<u>\$521,914,166</u>

The accompanying notes are an integral part of these financial statements.

Pueblo of Isleta
Governmental Services Department
Statement of Revenues, Expenditures and Changes in
Fund Balances — Governmental Funds
For the Year Ended December 31, 2017

	General Fund	Grants and Contracts Fund	Debt Service Fund	Capital Projects Fund	Total
Revenues					
Intergovernmental	\$ -	\$ 20,843,484	\$ -	\$ -	\$ 20,843,484
Rental income	7,289,485	116,794	-	-	7,406,279
Right of way income	3,370,835	-	-	-	3,370,835
Indirect cost recoveries	1,535,224	-	-	-	1,535,224
Taxes	4,848,059	-	-	-	4,848,059
Licenses, permits, and fees	141,912	57,402	-	-	199,314
Investment income	47,212,354	4,606	1,812	20,109	47,238,881
Other	5,447,308	5,702,534	-	-	11,149,842
Total revenues	<u>69,845,177</u>	<u>26,724,820</u>	<u>1,812</u>	<u>20,109</u>	<u>96,591,918</u>
Expenditures					
Current					
General government	6,930,874	2,987,561	-	1,929	9,920,364
Public safety	371,264	6,193,912	-	-	6,565,176
Health and welfare	-	14,692,453	-	-	14,692,453
Housing	-	1,755,547	-	-	1,755,547
Culture and recreation	17,727	2,080,850	-	-	2,098,577
Education	185,411	4,972,520	-	-	5,157,931
Environmental and natural resources	-	2,220,904	-	-	2,220,904
Regulation	1,031,297	-	-	-	1,031,297
Per capita distribution	8,872,750	-	-	-	8,872,750
Debt Service					
Interest	32	-	637,995	-	638,027
Principal	-	-	835,000	-	835,000
Capital outlay	584,768	3,335,794	-	-	3,920,562
Total expenditures	<u>17,994,123</u>	<u>38,239,541</u>	<u>1,472,995</u>	<u>1,929</u>	<u>57,708,588</u>
Revenues over (under) expenditures before other financing sources (uses)	<u>51,851,054</u>	<u>(11,514,721)</u>	<u>(1,471,183)</u>	<u>18,180</u>	<u>38,883,330</u>
Other Financing Sources (Uses)					
Transfers from other funds	16,502,114	16,962,674	-	-	33,464,788
Transfers to other funds	(16,962,674)	-	-	-	(16,962,674)
Total other financing sources (uses)	<u>(460,560)</u>	<u>16,962,674</u>	<u>-</u>	<u>-</u>	<u>16,502,114</u>
Net change in fund balances	51,390,494	5,447,953	(1,471,183)	18,180	55,385,444
Fund balances, beginning of year	<u>329,113,001</u>	<u>30,856,996</u>	<u>1,663,480</u>	<u>1,972,572</u>	<u>363,606,049</u>
Fund balances, end of year	<u>\$ 380,503,495</u>	<u>\$ 36,304,949</u>	<u>\$ 192,297</u>	<u>\$ 1,990,752</u>	<u>\$ 418,991,493</u>

The accompanying notes are an integral part of these financial statements.

Pueblo of Isleta
Governmental Services Department
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2017

Net change in fund balances - governmental funds \$ 55,385,444

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	\$ 3,920,562	
Disposal of capital assets	(59,798)	
Depreciation expense	<u>(4,184,777)</u>	(324,013)

Current year's change in the equity interest of the discretely presented component units (607,027)

Lease revenues received for long-term capital asset leases provide current financial resources to governmental funds; however, lease revenue reduces the long-term receivables in the statement of net position. (6,861,964)

The issuance of long-term debt (e.g., bonds, notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 835,000

Decreases in accrued compensated absences is an expenditure in the governmental funds, but the change decreases long-term liabilities in the statement of net position. 12,091

Change in net position of governmental activities **\$ 48,439,531**

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

1) Summary of Significant Accounting Policies

Reporting Entity

The Governmental Services Department (the “Department”) is a department of the Pueblo of Isleta (the “Pueblo”), a federally recognized Indian tribe located in central New Mexico. The Department accounts for the administration and expenditures of the Pueblo’s general fund, debt service fund, capital projects fund, and federal, state, and other grants and contracts excluding the Pueblo’s enterprise funds and the Pueblo’s component units: Isleta Pueblo Housing Authority, Isleta Business Corporation and Isleta Elementary School.

The accompanying financial statements present only the activities of the Pueblo’s Governmental Services Department. These financial statements do not purport to, and do not, present the financial position and changes in the financial position of the Pueblo in accordance with accounting principles generally accepted in the United States of America.

The Department administers essential governmental services to Pueblo members which include regulation and management of Pueblo resources, general government, public safety, health and welfare, housing, culture and recreation and education.

Significant accounting policies are summarized as follows:

Accounting Standards

The financial statements of the Department conform with generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. GASB statements and interpretations constitute GAAP for governments, including Indian tribes.

Financial Statements

The financial statements of the Department include the Department-wide and the fund financial statements. The focus is on the Department as a whole in the Department-wide financial statements, while reporting additional and detailed information about the Department’s major governmental activities in the fund financial statements.

The statement of net position and statement of activities present information about the Department as a whole. Eliminations have been made to minimize the double counting of internal activities. The activities of the Department are governmental activities and are financed primarily through investment income, right of way and lease income, intergovernmental grant and contract revenues and transfers from the Pueblo’s business enterprises.

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Department's governmental activities. *Direct expenses* are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. *Program revenues* include (1) fines, fees and charges to recipients for goods or services provided by various activities and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and interest income, are presented as general revenues. Indirect expenses are allocated to programs/functions that they benefit. When program expenses are incurred, there are sometimes both restricted and unrestricted net assets available to finance these program costs. It is the Department's policy to first apply restricted resources to such programs followed by unrestricted resources.

Fund Financial Statements

The fund financial statements provide information about the Department's funds. The emphasis of fund financial statements is on major governmental funds; each displayed in a separate column in their respective fund financial statements. The Department reports the following major governmental funds:

- *General Fund*—the general fund is the Department's primary operating fund. It accounts for all governmental financial resources, except those required to be accounted for in another fund.
- *Grants and Contracts Fund*—accounts for all grants and contracts revenue received from federal and state governments and are legally restricted to expenditures for specific purposes such as general government, health and welfare, education, public safety and culture and recreation.
- *Debt Service Fund* – The debt service fund is used to account for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term debt paid primarily from taxes earned by the Department. The fund balance of the debt service fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.
- *Capital Projects Fund* – The capital projects fund accounts for the acquisition of capital assets or construction of major capital projects that are financed by bond proceeds or transfers from other governmental funds which are not being financed by enterprise funds.

The Department does not have any non-major governmental funds.

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

Measurement Focus and Basis of Accounting

The Department-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flow takes place.

Non-exchange transactions, in which the Department gives (or receives) value without receiving (or giving) equal value in exchange, include business taxes, grants, entitlements and donations. On an accrual basis, revenue from grants, entitlements, and donations is recognized in the fiscal year in which eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Department considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end.

In determining when to recognize intergovernmental grants and contracts revenues, the legal and contractual requirements of the individual programs are used as guidance. Most grants and contracts require that monies be expended for a specific purpose before any amounts will be paid to the Department; therefore, revenues are recognized based upon the expenditures recorded. All other major governmental revenues are recorded when received, because they are either not available soon enough to pay liabilities of the current period or are not objectively measurable.

Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

Unearned revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are received before the Department has legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the revenue recognition criteria are met or when the Department has a legal claim to the resources, the unearned revenue is recognized.

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

Cash and Cash Equivalents

The Department has classified as cash equivalents all time deposits and other highly liquid investments with an original maturity date of three months or less. Cash and cash equivalents are primarily composed of certificates of deposit, money market funds and repurchase agreements that are readily convertible to a known amount of cash and carry an insignificant risk of change in value.

Restricted Cash and Cash Equivalents

The Department classifies cash or cash equivalents as restricted when there are restrictions placed on the use of cash due to external agreements, legislative authority, or federal settlement provisions.

Investments

Investments are recorded at fair value. Fair value is determined by the reported market value of securities and mutual funds trading on national exchanges. The Department has a formal investment policy for its investments.

Restricted investments include investments restricted in accordance with the federal settlement under the Pueblo of Isleta Settlement and Natural Resource Restoration Act of 2006.

Receivables

Receivables include amounts due from Pueblo members, employees, customers, and other governments. Allowances for doubtful accounts are established based on collection experience.

Inventories

Inventories consist of printed material and shop equipment/parts. Inventories are presented at the lower of cost or market value. Cost is determined by using the first-in, first-out method (FIFO).

Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either due to/from other funds or advances to/from other funds. Any residual balances outstanding between the government activities and business-type activities are reported in the Department-wide financial statements as internal balances.

Interfund Lease – Activity between funds that represents a written lease agreement for use of Department capital assets by an enterprise activity.

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

Capital Assets and Depreciation

Capital assets, which include property, furniture, equipment, and infrastructure assets, are recorded in the Department-wide financial statements. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is not known. Contributed assets, including those from the federal government, are recorded at estimated fair value on the date received.

Additions, improvements and other capital outlays greater than \$5,000 that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred. Reservation lands and related resources are not capitalized because there is not a historical cost associated with these assets.

Depreciation is computed using the straight-line method. The estimated useful lives used to depreciate assets, by asset class, are as follows:

Land improvements	7 - 50 years
Buildings and improvements	7 - 50 years
Furniture and equipment	5 - 20 years

Fund Balance

Beginning in 2011, the Department implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purpose for which resources can be used:

- Non-spendable fund balance – Amounts that are not in spendable form (such as prepaid assets) or are required to be maintained intact;
- Restricted fund balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;

Pueblo of Isleta
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Notes to Financial Statements
December 31, 2017

- Assigned fund balance – Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance – Amounts that are available for any purpose; positive amounts are reported only in the general fund.

The Pueblo’s Tribal Council establishes (and modifies or rescinds) fund balance commitments by passage of resolutions. When expenditures are incurred for which both restricted and unrestricted resources exist, the Pueblo first uses restricted resources then unrestricted resources.

The constraints placed on fund balance for the Department’s governmental funds are detailed in the table below:

<u>Fund Balance Category</u>	<u>General Fund</u>	<u>Grants & Contracts Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Nonspendable:					
Notes receivable	\$ 4,048,044	\$ 454,877	\$ -	\$ -	\$ 4,502,921
Prepaid expenses and other assets	98,061	159,931	-	-	257,992
Total nonspendable fund balances	<u>4,146,105</u>	<u>614,808</u>	<u>-</u>	<u>-</u>	<u>4,760,913</u>
Restricted:					
Natural resources and environmental	30,767,508	944,583	-	-	31,712,091
Education	-	80,024	-	-	80,024
Health and welfare	-	33,869,000	-	-	33,869,000
Public safety	-	112,043	-	-	112,043
Housing	-	678,879	-	-	678,879
General government	-	35,835	-	-	35,835
Culture and recreation	-	52,841	-	-	52,841
Debt service	-	-	192,297	-	192,297
Capital projects	-	-	-	1,990,752	1,990,752
Total restricted fund balances	<u>30,767,508</u>	<u>35,773,205</u>	<u>192,297</u>	<u>1,990,752</u>	<u>68,723,762</u>
Unassigned:	<u>345,589,882</u>	<u>(83,064)</u>	<u>-</u>	<u>-</u>	<u>345,506,818</u>
Total fund balances	<u>\$ 380,503,495</u>	<u>\$ 36,304,949</u>	<u>\$ 192,297</u>	<u>\$ 1,990,752</u>	<u>\$ 418,991,493</u>

Pueblo of Isleta
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Notes to Financial Statements
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Net Position

Net position is classified into the following three categories:

- *Net investment in capital assets.* Capital assets, net of accumulated depreciation and outstanding principal balances attributed to the acquisition, construction or improvement of those assets.
- *Restricted net position.* Net position with constraints placed on their use as determined by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position.* Balance of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Compensated Absences

Department employees accumulate personal leave hours for subsequent use or payment upon termination, death or retirement. Earned vacation pay up to a maximum of 160 hours may be carried over into the subsequent year or paid upon termination of employment. All accumulated vacation pay is recorded as an expense and a liability in the Department-wide financial statements at the time the liability is incurred. Governmental fund types record accrued vacation and comp time pay as expenditures in the current year to the extent it is paid during the year. Sick leave is recorded as an expense or expenditure when it is paid.

Interfund Transfers

Transfers between funds represent routine cash transfers to provide financial support for the normal operations of the receiving funds.

Income Taxes

The Department is exempt from federal and state income taxes.

Fair Value of Financial Instruments

The carrying amount of cash and cash equivalents, accounts receivable, due to/from other funds, and accounts payable approximate fair value because of the short-term maturity of these instruments. The long-term debt approximates fair value as the interest rates are tied to current market conditions.

Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Pueblo of Isleta
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Notes to Financial Statements
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Budget

The Department is not required to have a legally adopted budget.

New Governmental Accounting Standards Board (GASB) Pronouncements

The Department has reviewed the accounting standards that have recently been issued, but not yet effective or implemented. Implementation of these standards is not expected to significantly impact accounting or financial reporting of the Department.

Subsequent Events

The Department has evaluated subsequent events through September 24, 2018, the date which the financial statements were available to be issued. Management feels that other than what has been noted, there were no material subsequent events that required recognition or additional disclosure in these financial statements.

2) Cash and Cash Equivalents

Custodial credit risk for deposits is the risk that in the event of a depository financial institution failure, the Department will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Department does not have a formal policy containing any legal or policy requirements limiting the exposure to custodial credit risk for deposits.

As required under P.L. 105-277, Section 111, all unspent restricted funds received from federal, state and other agencies are protected against custodial risk through a combination of FDIC insurance and pledged collateral.

A reconciliation of cash and cash equivalents as shown on the accompanying statement of net position as of December 31, 2017, is as follows:

Cash on hand, unrestricted	\$ 1,150
Cash in banks, unrestricted	62,185,778
Money market and highly liquid investments, unrestricted	<u>15,782,238</u>
Total cash and cash equivalents, unrestricted	<u>\$ 77,969,166</u>
Cash in bank, restricted	\$ 1,594,439
Money market and highly liquid investments, restricted	<u>6,867,581</u>
Total cash and cash equivalents, restricted	<u>\$ 8,462,020</u>

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

At December 31, 2017, the carrying amount of the Department’s deposits was \$62,185,778. The bank balance of the Department’s deposits was \$46,964,118 at December 31, 2017. Bank balances were exposed to custodial credit risk as follows:

Insured (FDIC)	\$ 536,644
Collateralized with pledged securities held by pledging bank's agent in Pueblo's name	46,427,474
Uninsured and uncollateralized	-
Total deposits - bank balances	\$ 46,964,118

3) Investments

Investment Policy

The Department invests funds in a manner which will provide the highest investment return with the maximum security. All investments must be maintained in a qualified public depository. The Pueblo Council has authorized the following types of investments:

- U.S. bonds and debentures
- U.S. Treasury bonds and notes, including Federal National Mortgage Association notes
- Farm loans under the authority of the Federal Farm Loan Act
- U.S. Postal Service obligations
- Certificates of deposit
- State and local negotiable bonds
- Repurchase agreements
- Money market funds with an “A” rating
- Private corporation bonds specifically approved by Council
- Stocks traded on the New York stock exchange and over the counter stock exchanges specifically authorized by Council.
- Auction market securities

Investments specifically prohibited are:

- Investments in commercial paper and;
- Investments of a speculative nature and without an active secondary market

Pueblo of Isleta
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Notes to Financial Statements
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All securities must be held by approved third party custodians. In addition, all repurchase agreements and time deposits over \$100,000 must be collateralized. Collateralization for these types of investments include: U.S. Treasury or government agency issues whose market value is maintained at or equal to 102% of the repurchase agreement's fair value.

With the exception of U.S. Treasury securities, no more than the following percentages and/or dollar amounts may be invested:

- Certificates of deposit shall not exceed 30% of the total investment portfolio
- Bankers' acceptances shall not exceed 10% of money available for investment
- Repurchase agreements shall not exceed 50% of the total investment portfolio
- No more than 20% of the total portfolio shall be invested in the issuances of any single institution or corporation other than securities issued by the U.S. Treasury or government

Maturities

To the extent possible, the Department attempts to match investments with anticipated cash flow requirements. Available amounts greater than anticipated cash requirements may be invested as follows.

- Certificates of deposit may not exceed 18 months
- Repurchase agreements may not exceed a 90-day maturity
- Bankers' acceptances may not exceed a 180-day maturity
- All other investments may not exceed a 10-year maturity

As of December 31, 2017, the Department had the following unrestricted investments:

Bonds	\$	100,342
Equities/Mutual funds		363,727,636
Money market funds		15,782,238
Total investments, unrestricted		379,610,216
Less reclassification to cash and cash equivalents of money market cash and other highly liquid investments		(15,782,238)
Investments, unrestricted, as shown on the statement of net position	\$	363,827,978

Pueblo of Isleta
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Notes to Financial Statements
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As of December 31, 2017, the Department had the following restricted investments:

U.S. mortgage backed securities	\$ 12,632,082
U.S. government sponsored entities	11,469,590
Money market funds and other highly liquid investments	6,867,581
Total investments, restricted	30,969,253
Less reclassification to cash and cash equivalents of money market cash and other highly liquid investments	(6,867,581)
Investments, restricted, as shown on the statement of net position	\$ 24,101,672

Custodial Credit Risk

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Department will not be able to recover the value of its investment in the possession of another party. All of the Department's investments are insured or registered or held by the Department's agent in the Department's name.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the Department's investments to market interest rate fluctuations is provided by the table below which shows the distribution of the Department's investments by maturity.

	Fair Value	No Maturity	Less Than 1	1-5	6-10	More Than 10
Corporate bonds	\$ 100,342	-	-	100,342	-	-
Equities/Mutual funds	363,727,636	363,727,636	-	-	-	-
Money market funds	15,983,983	-	15,983,983	-	-	-
U.S. mortgage backed securities	12,632,082	-	-	8,565,014	4,067,068	-
U.S. government sponsored entities	11,469,590	-	3,486,629	7,675,267	307,694	-
U.S. government overnight securities	6,665,836	-	6,665,836	-	-	-
Total unrestricted and restricted	\$ 410,579,469	363,727,636	26,136,448	16,340,623	4,374,762	-

Pueblo of Isleta
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Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization (Standard and Poor's). Presented below are the investment ratings (where applicable) for each investment type:

	Fair Value	Exempt from Disclosure	AAA	AA	AA+	AA-
Corporate bonds	\$ 100,342	-	-	-	-	-
Equities/Mutual funds	363,727,636	363,727,636	-	-	-	-
Money market funds	15,983,983	15,983,983	-	-	-	-
U.S. mortgage backed securities	12,632,082	-	-	-	12,632,082	-
U.S. government sponsored entities	11,469,590	-	-	-	11,469,590	-
U.S. government overnight securities	6,665,836	6,665,836	-	-	-	-
Total unrestricted and restricted	\$ 410,579,469	386,377,455	-	-	24,101,672	-

(Continued)

	A	A+	A-	BBB+	BBB	BBB-
Corporate bonds	\$ -	-	100,342	-	-	-
Equities/Mutual funds	-	-	-	-	-	-
Money market funds	-	-	-	-	-	-
U.S. mortgage backed securities	-	-	-	-	-	-
U.S. government sponsored agencies	-	-	-	-	-	-
U.S. government overnight securities	-	-	-	-	-	-
Total unrestricted and restricted	\$ -	-	100,342	-	-	-

(Continued)

	BB-	BB	B	Not Rated	Total
Corporate bonds	\$ -	-	-	-	100,342
Equities/Mutual funds	-	-	-	-	363,727,636
Money market funds	-	-	-	-	15,983,983
U.S. mortgage backed securities	-	-	-	-	12,632,082
U.S. government sponsored agencies	-	-	-	-	11,469,590
U.S. government overnight securities	-	-	-	-	6,665,836
Total unrestricted and restricted	\$ -	-	-	-	410,579,469

Pueblo of Isleta
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Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government, mutual funds and external investment pools are not considered to have credit risk and do not require disclosure of credit quality. There were no investments in external investment pools at December 31, 2017.

Fair Value Measurement

The Department's investments measured and reported at fair value are classified according to the following hierarchy:

- Level 1- Investments reflect prices quoted in active markets.
- Level 2- Investments reflect prices that are based on similar observable assets, either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3- Investments reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk. The following is a summary of the fair value hierarchy of the fair value of investments of the Department as of December 31, 2017.

Investments by Fair Value Level	Fair Value Measurement Using			
	Total	Level 1	Level 2	Level 3
Corporate bond	\$ 100,342	\$ -	\$ 100,342	\$ -
Equities/Mutual funds	363,727,636	363,727,636	-	-
Money market funds	15,983,983	15,983,983	-	-
U.S. mortgage backed securities	12,632,082	-	12,632,082	-
U.S. government sponsored agencies	11,469,590	-	11,469,590	-
U.S. government overnight securities	6,665,836	6,665,836	-	-
Total	<u>\$ 410,579,469</u>	<u>\$ 386,377,455</u>	<u>\$24,202,014</u>	<u>\$ -</u>

Investments classified at Level 1, valued at \$386.4 million, are valued based on quoted prices in active markets for those securities. Level 1 investments include mutual funds, certificates of deposit, money market funds, and government securities.

Investments classified at Level 2, valued at \$24.2 million, are valued using matrix pricing techniques maintained by various pricing vendors. Matrix pricing is used to value securities based on the securities relationship to benchmark quoted prices. Fair valued is define as the quoted market value on the last trading day of the period. Level 2 investments include corporate bonds, foreign bonds, municipal bonds, government bonds and agency securities.

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Governmental Services Department
Notes to Financial Statements
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4) Receivables and Due from Other Governments

Accounts receivable and receivables from other governments at December 31, 2017 are summarized as follows:

	General Fund	Grants & Contracts Fund	Total
Customer receivables	\$ 2,390,984	\$ 917,784	\$ 3,308,768
Receivables from other governments	-	2,445,831	2,445,831
Other receivables	151,179	-	151,179
Total accounts receivable	2,542,163	3,363,615	5,905,778
Allowance for doubtful accounts	(1,806,538)	(498,260)	(2,304,798)
Governmental activities, accounts receivable, net	<u>\$ 735,625</u>	<u>\$ 2,865,355</u>	<u>\$ 3,600,980</u>

5) Notes Receivable

The Department has a \$2,169,718 receivable from Isleta Business Corporation (IBC) that was entered into during 2016. IBC used the monies for working capital for its business entities. The initial funding was \$500,000 and accrues interest at 0.8%. The final payoff will be September 30, 2018, or sooner.

The Department has notes receivable balances of \$439,842 reported in the general fund that consist of mortgages receivable due from tribal members that are from the operation of the Pueblo's Home Mortgage Program. The balances are administered by the Pueblo's Housing Authority. The repayment terms range from 20-30 years. At December 31, 2017, the allowance for doubtful accounts related to the notes receivable was \$1,801,405.

Notes receivable balances of \$454,877 reported in the grants and contracts fund consist of notes receivable from tribal members for home renovations and repairs. These balances are administered by the Pueblo's Housing Authority and the repayment terms range from 5-15 years.

The Department has a note receivable of \$1,438,484 reported in the general fund from Indian Pueblos Marketing, Inc (IPMI). In 2011, the Department loaned IPMI \$2 million bearing interest at a rate of 6% during the first four years, 9% during the next five years, and 10% during the final six years. Interest is due and payable monthly. The entire principal balance is due on March 11, 2026. The note is collateralized by operating revenues and cigarette taxes of IPMI. Fund balance has been reported as non-spendable for the entire balance.

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

6) Interfund Lease Receivable

The Department owns the facility in which the Casino operates. On January 7, 2004, the Casino entered into an agreement to lease the Casino facility from the Department. The lease term is for 12 years and provides for an annual rental of \$4,947,504 payable in monthly installments of \$412,292 at an annual interest rate of 4.67%. The total interfund lease liability was repaid in full during 2017, which was a year earlier than originally scheduled. Total property held under the capital lease was \$45,379,192 net of \$31,765,435 of accumulated amortization at December 31, 2017. Principal payments to the Department under this lease agreement were \$6,861,964 with associated interest totaling \$155,299 during the year ended December 31, 2017.

During the year ended December 31, 2017, interfund capital lease activity was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Building lease	\$ 6,861,964	\$ -	\$ 6,861,964	\$ -	\$ -

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

7) Capital Assets

The following provides a summary of changes in capital assets for the year ended December 31, 2017:

<u>Departmental Activities</u>	Beginning Balances	Increases	Decreases	Transfers/ Adjustments	Ending Balances
<i>Capital assets not being depreciated</i>					
Land	\$ 959,007	\$ -	\$ -	\$ -	\$ 959,007
Construction in progress	7,967,116	1,171,787	-	(2,810,764)	6,328,139
Total capital assets not being depreciated	<u>8,926,123</u>	<u>1,171,787</u>	<u>-</u>	<u>(2,810,764)</u>	<u>7,287,146</u>
<i>Capital assets being depreciated</i>					
Land improvements	22,404,444	341,557	-	324,987	23,070,988
Buildings and improvements	84,061,579	1,542,602	-	2,485,777	88,089,958
Furniture and equipment	15,225,862	864,616	(495,413)	-	15,595,065
Total capital assets being depreciated	<u>121,691,885</u>	<u>2,748,775</u>	<u>(495,413)</u>	<u>2,810,764</u>	<u>126,756,011</u>
<i>Less: accumulated depreciation for</i>					
Land improvements	10,840,605	1,029,355	-	-	11,869,960
Buildings and improvements	18,330,819	1,953,820	-	-	20,284,639
Furniture and equipment	10,622,395	1,201,602	(435,615)	-	11,388,382
Total accumulated depreciation	<u>39,793,819</u>	<u>4,184,777</u>	<u>(435,615)</u>	<u>-</u>	<u>43,542,981</u>
<i>Total capital assets being depreciated, net</i>	<u>81,898,066</u>	<u>(1,436,002)</u>	<u>(59,798)</u>	<u>2,810,764</u>	<u>83,213,030</u>
Governmental activities capital assets, net	<u>\$ 90,824,189</u>	<u>\$ (264,215)</u>	<u>\$ (59,798)</u>	<u>\$ -</u>	<u>\$ 90,500,176</u>

Depreciation expense was charged to functions as follows:

	<u>Departmental Activities</u>
General government	\$ 2,226,449
Public safety	606,500
Health and welfare	729,878
Housing	53,864
Culture and recreation	173,102
Education	260,233
Environment and natural resources	132,709
Regulation	2,042
Total depreciation expense	<u>\$ 4,184,777</u>

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

8) Accounts Payable and Accrued Liabilities

A summary of accounts payable and accrued liabilities at December 31, 2017, is as follows:

	General Fund	Grants and Contracts Fund	Total
Accounts payable - vendors	\$ 255,993	\$ 1,333,986	\$ 1,589,979
Accrued liabilities - salaries and benefits	656,224	152,484	808,708
Total accounts payable and accrued liabilities	\$ 912,217	\$ 1,486,470	\$ 2,398,687

9) Short Term Line-of-Credit

In April 2008, the Pueblo obtained a short-term credit facility of \$60 million. Borrowings under this facility are secured by one of its investment accounts. Proceeds obtained from the facility were primarily used to assist in funding the construction of the casino and resort's hotel and other construction notes payable. From time to time, the Pueblo draws on this credit line depending on funding needs and makes repayments according to the specific terms of the drawdowns. During 2017, the credit line was used to lend money to IBC and to help fund a per capita distribution in December 2017.

These borrowings are a revolving line of credit that rolls over monthly. The current interest rate is based on a variable rate of LIBOR plus .5%. All amounts due to the lending institution under this agreement are payable immediately on demand without any prior notice. The lending institution may demand payment in full at any time even if no remedy event has occurred or is in existence. Therefore, the entire line of credit balance outstanding at December 31, 2017 is classified as current and is reflected in the general fund. During 2017, \$6,746,699 was drawn down and \$1,943,686 was repaid on the line of credit. The interest rate on the line of credit ranged from 1.56% to 2.01%.

Activity under this line of credit agreement during the year ended December 31, 2017 is summarized as follows:

	Beginning Balance	Draw-downs	Re-payments	Ending Balance
Line-of-credit	\$ 500,000	\$ 6,746,699	\$ 1,943,686	\$ 5,303,013
Total line-of-credit	\$ 500,000	\$ 6,746,699	\$ 1,943,686	\$ 5,303,013

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

10) Long-Term Liabilities

Changes in long-term liabilities for the year ended December 31, 2017, were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<i>Governmental Activities</i>					
Compensated absences	\$ 705,914	\$ -	\$ 12,091	\$ 693,823	\$ 346,912
Bonds payable	15,800,000	-	835,000	14,965,000	835,000
Total	<u>\$ 16,505,914</u>	<u>\$ -</u>	<u>\$ 847,091</u>	<u>\$ 15,658,823</u>	<u>\$ 1,181,912</u>

Compensated absences are typically liquidated in the fund to which the employees are assigned.

Bonds Payable. On August 12, 2011, the Pueblo issued \$12,510,000 of tax-exempt revenue bonds, Series 2011 A, and \$8,300,000 of taxable direct payment Build America revenue bonds, Series 2011 B, to fund the construction of the Tribal Government Services Complex. The bonds are payable from and secured through the Pueblo's gasoline tax, lodger's tax, enterprise sales tax, and the cigarette tax. The bonds carry interest rates from 1.875% to 6.23% and mature between 2011 and 2035.

Future debt service requirements for governmental activities revenue bonds are:

Year ending December 31,	Principal	Interest	Total
2018	\$ 835,000	\$ 598,586	\$ 1,433,586
2019	835,000	568,235	1,403,235
2020	835,000	534,036	1,369,036
2021	835,000	499,761	1,334,761
2022	835,000	466,361	1,301,361
2023-2027	4,150,000	1,803,349	5,953,349
2028-2032	4,150,000	920,657	5,070,657
2033-2035	2,490,000	151,249	2,641,249
Totals	<u>\$ 14,965,000</u>	<u>\$ 5,542,234</u>	<u>\$ 20,507,234</u>

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

11) Interfund Assets, Liabilities, and Transfers

A summary of amounts due from and due to other funds at December 31, 2017, is as follows:

<i>Governmental activities</i>	Due From Other Funds	Due to Other Funds	Net Amount
General fund			
Grants and contracts fund	\$ 1,187,636	\$ (85,765,877)	\$ (84,578,241)
Debt service fund	9,448	-	9,448
Capital projects fund	-	(396,313)	(396,313)
Nonmajor enterprise funds	1,824,569	-	1,824,569
Casinos	12,510	(4,955)	7,555
Total general fund	<u>3,034,163</u>	<u>(86,167,145)</u>	<u>(83,132,982)</u>
Grants and Contracts Fund			
General fund	<u>85,765,877</u>	<u>(1,187,636)</u>	<u>84,578,241</u>
Total grants and contracts fund	<u>85,765,877</u>	<u>(1,187,636)</u>	<u>84,578,241</u>
Debt Service Fund	<u>-</u>	<u>(9,448)</u>	<u>(9,448)</u>
Total debt service fund	<u>-</u>	<u>(9,448)</u>	<u>(9,448)</u>
Capital Projects Fund	<u>396,313</u>	<u>-</u>	<u>396,313</u>
Total capital projects fund	<u>396,313</u>	<u>-</u>	<u>396,313</u>
Total governmental funds	<u>\$ 89,196,353</u>	<u>\$ (87,364,229)</u>	<u>\$ 1,832,124</u>

Interfund receivables/payables are interfund balances that reflect amounts loaned to cover cash flow needs in various funds. All are expected to be repaid within one year.

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

Interfund Transfers

Interfund transfers for the year ended December 31, 2017, consisted of the following:

Governmental Activities

General Fund

Transfers out

Grants and contracts fund	\$ <u>(16,962,674)</u>
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Transfers in

Casinos	<u>16,502,114</u>
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General fund net transfers	<u>(460,560)</u>
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Grants and Contracts Fund

Transfers in

General fund	<u>16,962,674</u>
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Total government activities net transfers	<u>\$ 16,502,114</u>
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Transfers between funds represent routine cash transfers to provide financial support for the normal operations, or for capital contributions, or to meet matching requirements of the receiving funds. Transfers to the Department’s general fund from the Casino in 2016 were primarily to return capital that was contributed in prior years for the construction of the Casino’s hotel.

12) Pension Plan

The Pueblo maintains a 401(k) plan for all employees of the Pueblo, excluding the casino employees. The name of the plan is the Pueblo of Isleta Government Employees 401(k) Plan (the “Plan”). The Pueblo’s Tribal Council approved a separation of the retirement plans between the governmental and enterprise activities of the Pueblo effective for the Plan year beginning January 1, 2017. This separation is required to ensure continued compliance with changes in the Employee Retirement and Income Security Act, as amended. The separated plans have been designed to operate in a similar manner and provide equivalent benefits to employees. The significant differences in the plans are primarily administrative in nature. Prior to separating the plans, the Pueblo and Casinos participated in the “Pueblo of Isleta/Isleta Resort and Casino Employees’ 401(k) Plan and Trust” (the “Former Plan”).

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

Employees are eligible to participate in the Plan, for purposes of salary deferrals, after completing 30 days of employment; however, employees enter the Plan only after completing one year of service. A “year” of service is considered to include any year wherein a participant provides 1,000 hours of service. The Department may make discretionary matching contributions equal to a uniform percentage of employee salary deferrals. For the year ended December 31, 2017, the Pueblo’s Tribal Council determined the Department would provide a 3% profit sharing contribution based on the employee’s gross compensation and a \$1,250 employer matching contribution for 2017. Employer profit sharing contributions and employer matching contributions vest evenly over a five-year period and employees are vested 100% after 6 years of service.

Forfeitures from the Plan and the Former Plan are used to offset plan expenses or may be used to reduce the employer or matching contribution. The Department’s contributions to the Plan were \$847,147 for the year ended December 31, 2017. The Pueblo’s employees made contributions of \$914,034 for the year ended December 31, 2017.

13) Unearned Right of Way Income

The Department has allowed certain land and right of way lessees the option to prepay their land lease for terms ranging from 5 to 25 years. The amount of the prepayment is reported as unearned lease revenue and is amortized to income on a straight-line basis over the life of the lease. The amount amortized to income was \$3,370,835 for the year ended December 31, 2017. The following is a schedule of the amortization of income on prepaid leases for the next five years and thereafter.

December 31,	<u>Amortization of Lease Income</u>
2018	\$ 2,333,099
2019	1,758,803
2020	743,106
2021	694,188
2022	676,435
Thereafter	<u>1,400,197</u>
Total unearned lease revenue	<u><u>\$ 7,605,828</u></u>

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

14) Significant Agreements and Commitments

Litigation Settlement

The Pueblo of Isleta Settlement and Natural Resources Restoration Act of 2006 (Act) found that certain land of the Pueblo is waterlogged and it would be to the benefit of the Pueblo and other water users to drain the land and return water to the Rio Grande River. In addition, Pueblo forest land is in need of remediation in order to improve timber yields, reduce the threat of fire, reduce erosion and improve grazing conditions. The purpose of the Act is to improve the drainage of the irrigated land and other natural resources of the Pueblo; and to settle all claims that were raised by the Pueblo against the United States under the Isleta Jurisdictional Act. Upon entry of the final judgment in February 2007, \$32,838,750 was transferred to the Pueblo's Natural Resources Restoration Fund, which is a trust fund held by the U.S. Department of Interior. The settlement agreement also provided for a subsequent appropriation of additional funds in the amount of \$7.2 million which was received in prior years. The Pueblo is responsible for spending the entire amount of the settlement funds in carrying out the drainage and remediation of approximately 1,081 acres of waterlogged agricultural land. In addition, other unused funds received from the settlement (including interest earned) are restricted by the agreement to the acquisition, restoration, improvement, development and protection of land, natural resources and cultural resources within the exterior boundaries of the Pueblo. Settlement proceeds may also be used for the payment and reimbursement of attorney and expert witness fees and expenses incurred in connection with the settlement agreement.

15) Joint Ventures and Affiliation

The Department is a member of the Indian Pueblos Federal Development Corporation, which is a federally chartered organization, composed of the nineteen New Mexico Indian Pueblos which have an ownership interest in real estate.

16) Economic Dependency

During the year ended December 31, 2017, the Department received 24% of its revenue from the federal government.

Pueblo of Isleta
Governmental Services Department
Notes to Financial Statements
December 31, 2017

17) Commitments and Contingencies

Risk Management

The Department is party to various legal proceedings that occur in the normal course of business. Management does not believe the resolution of these matters will have a material adverse effect on the financial condition of the Department. The Department is exposed to a variety of risks in the normal course of business. The Department has purchased commercial insurance at levels it considers appropriate to mitigate potential losses from those risks. Settled claims have not exceeded insurance coverage in any of the past three years.

Federal Grants

The Department receives financial assistance from the United States government through federal grants and contracts, which are applied for by the Department from time to time. Entitlement to the resources is generally based on compliance with terms and conditions of the grant and contract agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants and contracts are subject to financial and compliance audits by the awarding agencies. Any disallowances as a result of these audits become a liability of the Department. As of the date of this report, the Department estimates that no material liabilities will result from such audits.

Supplementary Information

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Assets, Liabilities, and Fund Balances
Grants and Contracts Fund
December 31, 2017

	Isleta Elementary School	Adult Education	Library	Aid to Tribal Government	Parent Pride	Social Services	Law Enforcement
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 200
Accounts receivable	-	-	40	-	-	72	175
Due from other governments	-	-	13,676	-	-	24,497	104,704
Inventory	-	-	-	-	-	(848)	-
Due from other funds	-	31,861	46,948	237,841	67,417	142,097	-
Notes receivable	-	-	-	-	-	-	-
Prepaid expenses and other assets	15,440	-	-	-	-	-	-
Total assets	<u>\$ 15,440</u>	<u>\$ 31,861</u>	<u>\$ 60,664</u>	<u>\$ 237,841</u>	<u>\$ 67,417</u>	<u>\$ 166,068</u>	<u>\$ 105,079</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 653	\$ 815	\$ 28,169	\$ 1,030	\$ 493	\$ 1,777	\$ 18,285
Accrued liabilities	-	-	-	(237)	-	-	-
Due to other funds	14,787	-	-	-	-	-	59,711
Unearned grant revenue	-	30,768	8,885	237,048	66,924	163,165	27,083
Total liabilities	<u>15,440</u>	<u>31,583</u>	<u>37,054</u>	<u>237,841</u>	<u>67,417</u>	<u>164,942</u>	<u>105,079</u>
Fund balances							
Nonspendable	15,440	-	-	-	-	-	-
Restricted	-	278	23,610	-	-	1,126	-
Unassigned	(15,440)	-	-	-	-	-	-
Total fund balances (deficit)	<u>-</u>	<u>278</u>	<u>23,610</u>	<u>-</u>	<u>-</u>	<u>1,126</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 15,440</u>	<u>\$ 31,861</u>	<u>\$ 60,664</u>	<u>\$ 237,841</u>	<u>\$ 67,417</u>	<u>\$ 166,068</u>	<u>\$ 105,079</u>

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Assets, Liabilities, and Fund Balances (Continued)
Grants and Contracts Fund
December 31, 2017

	Workforce Investment Act	Higher Education	Tribal Courts	POI Legal Department	Housing	Prescribed Burn	Road Maintenance
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	2,042	257	-	874	-	-
Due from other governments	2,325	14,122	-	-	7,671	13,819	-
Inventory	-	-	-	-	-	-	8,860
Due from other funds	-	94,116	253,266	22,337	877,293	-	42,065
Notes receivable	-	-	-	-	454,877	-	-
Prepaid expenses and other assets	-	-	-	-	27	-	-
Total assets	\$ 2,325	\$ 110,280	\$ 253,523	\$ 22,337	\$ 1,340,742	\$ 13,819	\$ 50,925
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 1,695	\$ 12,576	\$ 21,916	\$ 22,337	\$ 201,087	\$ 3,566	\$ 36,748
Accrued liabilities	-	-	-	-	(636)	-	-
Due to other funds	11,429	-	-	-	-	10,253	-
Unearned grant revenue	-	95,002	189,825	-	6,508	-	598
Total liabilities	13,124	107,578	211,741	22,337	206,959	13,819	37,346
Fund balances							
Nonspendable	-	-	-	-	454,904	-	-
Restricted	-	2,702	41,782	-	678,879	-	13,579
Unassigned	(10,799)	-	-	-	-	-	-
Total fund balances (deficit)	(10,799)	2,702	41,782	-	1,133,783	-	13,579
Total liabilities and fund balances	\$ 2,325	\$ 110,280	\$ 253,523	\$ 22,337	\$ 1,340,742	\$ 13,819	\$ 50,925

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Assets, Liabilities, and Fund Balances (Continued)
Grants and Contracts Fund
December 31, 2017

	Johnson O'Malley	Project Venture	Public Service Department	Fire Department	Diabetes Education	Elderly Program	Assited Living Facility
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	55	-	-	79	2,307	39,615	10,408
Due from other governments	-	-	-	-	415,100	92,230	-
Inventory	-	-	-	-	-	-	-
Due from other funds	86,071	125	2,387	-	673,723	-	680
Notes receivable	-	-	-	-	-	-	-
Prepaid expenses and other assets	-	-	-	-	-	-	-
Total assets	\$ 86,126	\$ 125	\$ 2,387	\$ 79	\$ 1,091,130	\$ 131,845	\$ 11,088
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 9,203	\$ -	\$ 324	\$ (454)	\$ 14,312	\$ 5,996	\$ 11,088
Accrued liabilities	312	-	-	-	-	(75)	-
Due to other funds	-	-	-	533	-	10,956	-
Unearned grant revenue	75,426	-	-	-	-	75,522	-
Total liabilities	84,941	-	324	79	14,312	92,399	11,088
Fund balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,185	125	2,063	-	1,076,818	39,446	-
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficit)	1,185	125	2,063	-	1,076,818	39,446	-
Total liabilities and fund balances	\$ 86,126	\$ 125	\$ 2,387	\$ 79	\$ 1,091,130	\$ 131,845	\$ 11,088

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Assets, Liabilities, and Fund Balances (Continued)
Grants and Contracts Fund
December 31, 2017

	Head Start	Health Services	Community Health Representative	Contract Health	Women, Infants & Children	Natural Resources Department	Water Resources HYDRO
Assets							
Cash and cash equivalents	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	\$ -
Accounts receivable	839	353,976	-	-	-	16	-
Due from other governments	108,174	48,473	-	-	124,628	(3,206)	-
Inventory	-	(57)	-	-	-	-	-
Due from other funds	662,400	49,730,823	1,330	24,424,681	-	497,754	901,975
Notes receivable	-	-	-	-	-	-	-
Prepaid expenses and other assets	-	144,344	-	-	-	-	-
Total assets	\$ 771,413	\$50,277,759	\$ 1,330	\$ 24,424,681	\$ 124,828	\$ 494,564	\$ 901,975
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 31,985	\$ 360,312	\$ -	\$ 40,431	\$ 1,677	\$ 22,328	\$ 68,564
Accrued liabilities	(29)	144,344	-	-	-	(250)	(100)
Due to other funds	-	-	-	-	123,151	-	-
Unearned grant revenue	732,207	17,127,996	-	24,135,941	-	432,084	833,511
Total liabilities	764,163	17,632,652	-	24,176,372	124,828	454,162	901,975
Fund balances							
Nonspendable	-	144,344	-	-	-	-	-
Restricted	7,250	32,500,763	1,330	248,309	-	40,402	-
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficit)	7,250	32,645,107	1,330	248,309	-	40,402	-
Total liabilities and fund balances	\$ 771,413	\$50,277,759	\$ 1,330	\$ 24,424,681	\$ 124,828	\$ 494,564	\$ 901,975

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Assets, Liabilities, and Fund Balances (Continued)
Grants and Contracts Fund
December 31, 2017

	Enviromental Department	Water Quality	Department of Public Works	Solid Waste	Elementary School	BIA Road Construction Projects	Administrative Building
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	5,641	405	-	-	-
Due from other governments	154,547	10,137	269,513	-	-	-	-
Inventory	-	-	-	-	-	-	-
Due from other funds	-	10,628	-	14,189	44,999	332,480	4,070
Notes receivable	-	-	-	-	-	-	-
Prepaid expenses and other assets	120	-	-	-	-	-	-
Total assets	\$ 154,667	\$ 20,765	\$ 275,354	\$ 14,594	\$ 44,999	\$ 332,480	\$ 4,070
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 3,642	\$ 6,648	\$ 117,920	\$ 14,594	\$ -	\$ -	\$ (567)
Accrued liabilities	-	-	-	-	-	-	-
Due to other funds	130,701	-	76,150	-	-	-	-
Unearned grant revenue	18,996	16,792	13,211	-	-	334,321	-
Total liabilities	153,339	23,440	207,281	14,594	-	334,321	(567)
Fund balances							
Nonspendable	120	-	-	-	-	-	-
Restricted	1,208	-	68,073	-	44,999	-	4,637
Unassigned	-	(2,675)	-	-	-	(1,841)	-
Total fund balances (deficit)	1,328	(2,675)	68,073	-	44,999	(1,841)	4,637
Total liabilities and fund balances	\$ 154,667	\$ 20,765	\$ 275,354	\$ 14,594	\$ 44,999	\$ 332,480	\$ 4,070

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Assets, Liabilities, and Fund Balances (Continued)
Grants and Contracts Fund
December 31, 2017

	Isleta Judicial Complex	St. Augustine Project	Education Center Library	Veterans Center	Federal Highway Stimulus Project	Cultural Affairs	Canal Improvements
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	2,627	-	-	-
Due from other governments	-	-	5,063	-	24,370	128,626	-
Inventory	-	-	-	-	50,022	-	-
Due from other funds	-	31,247	-	5,505	5,385,852	-	103,447
Notes receivable	-	-	-	-	-	-	-
Prepaid expenses and other assets	-	-	-	-	-	-	-
Total assets	\$ -	\$ 31,247	\$ 5,063	\$ 8,132	\$ 5,460,244	\$ 128,626	\$ 103,447
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ -	\$ 31,247	\$ -	\$ 7,992	\$ 116,227	\$ 24,388	\$ 10,044
Accrued liabilities	-	-	-	-	2,351	-	-
Due to other funds	-	-	5,063	-	-	51,477	-
Unearned grant revenue	-	-	-	-	5,338,752	-	85,944
Total liabilities	-	31,247	5,063	7,992	5,457,330	75,865	95,988
Fund balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	140	2,914	52,761	7,459
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficit)	-	-	-	140	2,914	52,761	7,459
Total liabilities and fund balances	\$ -	\$ 31,247	\$ 5,063	\$ 8,132	\$ 5,460,244	\$ 128,626	\$ 103,447

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Assets, Liabilities, and Fund Balances (Continued)
Grants and Contracts Fund
December 31, 2017

	Tanks & Lines	Reduce Hazardous Fuels	River Silt Removal Project	Tribal Planning BIA Grants	Recreation	Realty	Grants & Contracts Fund Total
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050
Accounts receivable	-	-	-	-	96	-	419,524
Due from other governments	-	844,333	-	-	-	43,029	2,445,831
Inventory	-	-	-	-	-	-	57,977
Due from other funds	13,082	-	918,868	79,342	24,978	-	85,765,877
Notes receivable	-	-	-	-	-	-	454,877
Prepaid expenses and other assets	-	-	-	-	-	-	159,931
Total assets	\$ 13,082	\$ 844,333	\$ 918,868	\$ 79,342	\$ 25,074	\$ 43,029	\$ 89,305,067
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 8,394	\$ 14,118	\$ 14,687	\$ 918	\$ 24,990	\$ 21,831	\$ 1,333,986
Accrued liabilities	-	-	-	-	4	6,800	152,484
Due to other funds	-	679,027	-	-	-	14,398	1,187,636
Unearned grant revenue	4,688	203,497	-	71,318	-	-	50,326,012
Total liabilities	13,082	896,642	14,687	72,236	24,994	43,029	53,000,118
Fund balances							
Nonspendable	-	-	-	-	-	-	614,808
Restricted	-	-	904,181	7,106	80	-	35,773,205
Unassigned	-	(52,309)	-	-	-	-	(83,064)
Total fund balances (deficit)	-	(52,309)	904,181	7,106	80	-	36,304,949
Total liabilities and fund balances	\$ 13,082	\$ 844,333	\$ 918,868	\$ 79,342	\$ 25,074	\$ 43,029	\$ 89,305,067

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Grants and Contracts Fund
For the Year Ended December 31, 2017

	Isleta						
	Elementary School	Adult Education	Library	Aid to Tribal Government	Parent Pride	Social Services	Law Enforcement
Revenues							
Federal grants and contracts	\$ -	\$ 7,452	\$ -	\$ 244,436	\$ 74,258	\$ 366,586	\$ 1,163,298
State grants and contracts	-	-	42,674	-	-	18,432	46,178
Licenses, permits, and fees	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Other	(1,163)	-	136	-	-	-	5,233
Total revenues	(1,163)	7,452	42,810	244,436	74,258	385,018	1,214,709
Expenditures							
Current							
Personnel costs	-	-	186,940	182,333	61,908	395,607	2,471,303
Contractual services	-	-	2,685	-	-	2,001	27,387
Repairs and maintenance	-	-	3,340	2,736	-	1,757	23,814
Supplies	-	-	49,721	21,677	-	5,831	54,998
Telephone	-	-	1,845	1,327	-	947	9,895
Travel and training	-	1,964	5,591	7,508	1,546	23,002	65,047
Scholarships	-	-	-	-	-	-	-
Utilities	-	-	27,451	1,126	2,645	3,968	813
Indirect cost	-	928	-	31,513	7,955	34,555	134,496
Other	11,035	4,676	43,714	1,841	252	9,157	104,149
Capital outlay	-	-	14,953	19,932	-	5,190	104,220
Total expenditures	11,035	7,568	336,240	269,993	74,306	482,015	2,996,122
Revenues over (under) expenditures before other financing sources (uses)	(12,198)	(116)	(293,430)	(25,557)	(48)	(96,997)	(1,781,413)
Other Financing Sources (Uses)							
Transfers in	11,035	116	293,430	25,557	48	100,750	1,781,413
Total other financing sources (uses)	11,035	116	293,430	25,557	48	100,750	1,781,413
Net changes in fund balances	(1,163)	-	-	-	-	3,753	-
Fund balance (deficit), beginning of year	1,163	278	23,610	-	-	(2,627)	-
Fund balance (deficit), end of year	\$ -	\$ 278	\$ 23,610	\$ -	\$ -	\$ 1,126	\$ -

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances (Continued) - Grants and Contracts Fund
For the Year Ended December 31, 2017

	Workforce Investment Act	Higher Education	Tribal Courts	POI Legal Department	Housing	Prescribed Burn	Road Maintenance
Revenues							
Federal grants and contracts	\$ 33,500	\$ 50,154	\$ 50,293	\$ 17,821	\$ -	\$ 59,893	\$ 82,473
State grants and contracts	-	16,758	-	-	-	-	-
Licenses, permits, and fees	-	-	39,657	-	-	-	-
Investment income	-	-	-	-	4,606	-	-
Other	-	5,515	15,775	-	109,104	-	19,504
Total revenues	33,500	72,427	105,725	17,821	113,710	59,893	101,977
Expenditures							
Current							
Personnel costs	122,332	631,408	464,632	480,468	944,449	55,153	273,305
Contractual services	-	17,944	16,921	11,483	42,808	-	-
Repairs and maintenance	-	3,051	45	-	586,094	3,203	56,416
Supplies	-	21,715	11,301	9,909	17,441	1,537	30,858
Telephone	-	1,250	1,805	1,515	4,540	-	4,443
Travel and training	6,012	16,604	23,890	6,299	28,971	-	51,495
Scholarships	-	1,437,776	-	-	-	-	-
Utilities	-	29,826	355	388	14,607	-	485
Indirect cost	-	1,163	6,484	817	-	-	10,820
Other	-	57,477	184,777	1,968	116,632	-	20,139
Capital outlay	-	7,275	-	-	115,186	-	114,423
Total expenditures	128,344	2,225,489	710,210	512,847	1,870,728	59,893	562,384
Revenues over (under) expenditures before other financing sources (uses)	(94,844)	(2,153,062)	(604,485)	(495,026)	(1,757,018)	-	(460,407)
Other Financing Sources (Uses)							
Transfers in	94,844	2,153,315	603,727	495,026	1,794,146	-	473,986
Total other financing sources (uses)	94,844	2,153,315	603,727	495,026	1,794,146	-	473,986
Net changes in fund balances	-	253	(758)	-	37,128	-	13,579
Fund balance (deficit), beginning of year	(10,799)	2,449	42,540	-	1,096,655	-	-
Fund balance (deficit), end of year	\$ (10,799)	\$ 2,702	\$ 41,782	\$ -	\$ 1,133,783	\$ -	\$ 13,579

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances (Continued) - Grants and Contracts Fund
For the Year Ended December 31, 2017

	Johnson O'Malley	Project Venture	Public Service Department	Fire Department	Diabetes Education	Elderly Program	Assited Living Facility
Revenues							
Federal grants and contracts	\$ 70,272	\$ -	\$ -	\$ -	\$ 685,973	\$ 396,026	\$ -
State grants and contracts	-	-	-	-	-	23,847	-
Licenses, permits, and fees	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Other	-	-	10,650	-	122,985	155,392	218,229
Total revenues	70,272	-	10,650	-	808,958	575,265	218,229
Expenditures							
Current							
Personnel costs	763	-	228,647	113,857	355,138	838,905	453,280
Contractual services	-	-	-	-	120,704	2,973	12,400
Repairs and maintenance	-	-	96	738	489	15,795	1,255
Supplies	3,342	-	3,167	6,869	41,887	96,503	19,331
Telephone	-	-	467	-	2,871	2,082	734
Travel and training	22,679	-	454	10,507	11,281	15,999	7,261
Scholarships	-	-	-	-	-	-	-
Utilities	-	-	300	-	13,858	24,596	29,384
Indirect cost	8,174	-	-	-	80,063	-	-
Other	35,420	-	5,172	7,325	93,157	50,049	73,317
Capital outlay	-	-	5,000	12,094	-	-	-
Total expenditures	70,378	-	243,303	151,390	719,448	1,046,902	596,962
Revenues over (under) expenditures before other financing sources (uses)	(106)	-	(232,653)	(151,390)	89,510	(471,637)	(378,733)
Other Financing Sources (Uses)							
Transfers in	106	-	232,653	151,390	384	476,167	378,733
Total other financing sources (uses)	106	-	232,653	151,390	384	476,167	378,733
Net changes in fund balances	-	-	-	-	89,894	4,530	-
Fund balance (deficit), beginning of year	1,185	125	2,063	-	986,924	34,916	-
Fund balance (deficit), end of year	\$ 1,185	\$ 125	\$ 2,063	\$ -	\$ 1,076,818	\$ 39,446	\$ -

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances (Continued) - Grants and Contracts Fund
For the Year Ended December 31, 2017

	Head Start	Health Services	Community Health Representative	Contract Health	Women, Infants & Children	Natural Resources Department	Water Resources HYDRO
Revenues							
Federal grants and contracts	\$ 1,802,799	\$ 10,078,806	\$ -	\$ 553,666	\$ 1,491,102	\$ 91,777	\$ 214,566
State grants and contracts	-	22,694	-	-	-	-	-
Licenses, permits, and fees	-	-	-	-	-	17,745	-
Investment income	-	-	-	-	-	-	-
Other	36,520	5,032,367	-	-	-	22,656	-
Total revenues	1,839,319	15,133,867	-	553,666	1,491,102	132,178	214,566
Expenditures							
Current							
Personnel costs	1,546,095	6,032,614	-	-	350,944	818,161	98,921
Contractual services	138,197	481,110	-	553,666	-	4,003	167,060
Repairs and maintenance	70,324	80,618	-	-	2,458	51,082	1,396
Supplies	191,341	471,074	-	-	22,657	39,546	3,116
Telephone	4,303	54,138	-	-	1,249	10,948	469
Travel and training	100,352	68,733	-	-	17,893	40,186	1,184
Scholarships	-	-	-	-	-	-	-
Utilities	38,078	96,366	-	-	3,050	4,431	-
Indirect cost	3,285	993,114	-	-	59,732	6,983	7,452
Other	47,715	1,529,053	-	60	1,033,798	102,557	193
Capital outlay	40,292	311,882	-	-	-	2,663	14,798
Total expenditures	2,179,982	10,118,702	-	553,726	1,491,781	1,080,560	294,589
Revenues over (under) expenditures before other financing sources (uses)	(340,663)	5,015,165	-	(60)	(679)	(948,382)	(80,023)
Other Financing Sources (Uses)							
Transfers in	338,320	1,911	-	-	679	988,784	80,023
Total other financing sources (uses)	338,320	1,911	-	-	679	988,784	80,023
Net changes in fund balances	(2,343)	5,017,076	-	(60)	-	40,402	-
Fund balance (deficit), beginning of year	9,593	27,628,031	1,330	248,369	-	-	-
Fund balance (deficit), end of year	\$ 7,250	\$ 32,645,107	\$ 1,330	\$ 248,309	\$ -	\$ 40,402	\$ -

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances (Continued) - Grants and Contracts Fund
For the Year Ended December 31, 2017

	Environmental Department	Water Quality	Department of Public Works	Solid Waste	Elementary School	BIA Road Construction Projects	Administrative Building
Revenues							
Federal grants and contracts	\$ 679,199	\$ 284,405	\$ 279,353	\$ -	\$ -	\$ (1,841)	\$ -
State grants and contracts	-	-	300,861	-	-	-	-
Licenses, permits, and fees	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Other	-	-	53,216	6,124	-	-	-
Total revenues	679,199	284,405	633,430	6,124	-	(1,841)	-
Expenditures							
Current							
Personnel costs	166,799	145,548	820,240	236,824	1,695	-	-
Contractual services	423,651	12,030	8,950	-	-	-	-
Repairs and maintenance	364	12,303	283,620	55,518	-	-	-
Supplies	9,656	6,610	58,359	11,061	-	-	-
Telephone	2,122	400	8,277	1,265	-	-	-
Travel and training	7,507	2,293	33,658	27,616	-	-	-
Scholarships	-	-	-	-	-	-	-
Utilities	-	-	126,563	1,324	-	-	-
Indirect cost	28,603	26,355	-	-	-	-	-
Other	6,323	12,651	68,541	137,949	-	-	-
Capital outlay	34,426	69,614	521,247	8,317	1,312	-	-
Total expenditures	679,451	287,804	1,929,455	479,874	3,007	-	-
Revenues over (under) expenditures before other financing sources (uses)	(252)	(3,399)	(1,296,025)	(473,750)	(3,007)	(1,841)	-
Other Financing Sources (Uses)							
Transfers in	252	3,399	1,299,535	473,750	3,007	-	-
Total other financing sources (uses)	252	3,399	1,299,535	473,750	3,007	-	-
Net changes in fund balances	-	-	3,510	-	-	(1,841)	-
Fund balance (deficit), beginning of year	1,328	(2,675)	64,563	-	44,999	-	4,637
Fund balance (deficit), end of year	\$ 1,328	\$ (2,675)	\$ 68,073	\$ -	\$ 44,999	\$ (1,841)	\$ 4,637

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances (Continued) - Grants and Contracts Fund
For the Year Ended December 31, 2017

	Isleta Judicial Complex	St. Augustine Project	Education Center Library	Veterans Center	Federal Highway Stimulus Projects	Cultural Affairs	Canal Improvements
Revenues							
Federal grants and contracts	\$ -	\$ -	\$ -	\$ -	\$ 664,320	\$ 189,742	\$ 158,212
State grants and contracts	-	-	-	5,724	80,974	-	-
Licenses, permits, and fees	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Other	-	-	-	-	-	6,750	-
Total revenues	-	-	-	5,724	745,294	196,492	158,212
Expenditures							
Current							
Personnel costs	5,334	77,343	-	-	189,137	144,410	101,863
Contractual services	-	-	-	-	251,551	99,791	-
Repairs and maintenance	-	-	-	-	36,719	-	12,091
Supplies	-	234	-	-	9,572	2,694	6,128
Telephone	-	600	-	5,255	600	-	1,002
Travel and training	-	-	-	-	3,256	12,225	611
Scholarships	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Indirect cost	-	-	-	-	44,837	1,511	7,600
Other	-	2,009	-	13,125	5,742	6,514	-
Capital outlay	-	1,336,507	-	5,724	203,619	100,514	104,266
Total expenditures	5,334	1,416,693	-	24,104	745,033	367,659	233,561
Revenues over (under) expenditures before other financing sources (uses)	(5,334)	(1,416,693)	-	(18,380)	261	(171,167)	(75,349)
Other Financing Sources (Uses)							
Transfers in	5,334	1,416,693	-	17,275	46	154,969	75,349
Total other financing sources (uses)	5,334	1,416,693	-	17,275	46	154,969	75,349
Net changes in fund balances	-	-	-	(1,105)	307	(16,198)	-
Fund balance (deficit), beginning of year	-	-	-	1,245	2,607	68,959	7,459
Fund balance (deficit), end of year	\$ -	\$ -	\$ -	\$ 140	\$ 2,914	\$ 52,761	\$ 7,459

Pueblo of Isleta
Governmental Services Department
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances (Continued) - Grants and Contracts Fund
For the Year Ended December 31, 2017

	Tanks & Lines	Reduce Hazardous Fuels	River Silt Removal Project	Tribal Planning BIA Contracts	Recreation	Realty	Grants & Contracts Fund Total
Revenues							
Federal grants and contracts	\$ -	\$ 453,772	\$ -	\$ -	\$ -	\$ 43,029	\$ 20,285,342
State grants and contracts	-	-	-	-	-	-	558,142
Licenses, permits, and fees	-	-	-	-	-	-	57,402
Investment income	-	-	-	-	-	-	4,606
Other	-	-	-	-	335	-	5,819,328
Total revenues	-	453,772	-	-	335	43,029	26,724,820
Expenditures							
Current							
Personnel costs	160,330	160,115	-	67,641	1,354,121	397,354	21,135,917
Contractual services	-	264,541	-	-	53,580	-	2,715,436
Repairs and maintenance	2,509	12,019	-	-	60,181	42,344	1,422,375
Supplies	1,119	38,945	-	1,721	67,212	16,023	1,353,155
Telephone	-	-	-	1,805	7,172	2,939	136,265
Travel and training	2,635	15,758	-	2,489	8,628	1,678	652,812
Scholarships	-	-	-	-	-	-	1,437,776
Utilities	-	-	-	-	97,235	1,972	518,821
Indirect cost	-	38,776	-	-	-	118	1,535,334
Other	15,113	36,517	-	4,903	147,193	5,643	3,995,856
Capital outlay	57,616	8,232	69,633	-	46,859	-	3,335,794
Total expenditures	239,322	574,903	69,633	78,559	1,842,181	468,071	38,239,541
Revenues over (under) expenditures before other financing sources (uses)	(239,322)	(121,131)	(69,633)	(78,559)	(1,841,846)	(425,042)	(11,514,721)
Other Financing Sources (Uses)							
Transfers in	239,322	121,131	69,633	339,335	1,842,059	425,042	16,962,674
Total other financing sources (uses)	239,322	121,131	69,633	339,335	1,842,059	425,042	16,962,674
Net changes in fund balances	-	-	-	260,776	213	-	5,447,953
Fund balance (deficit), beginning of year	-	(52,309)	904,181	(253,670)	(133)	-	30,856,996
Fund balance (deficit), end of year	\$ -	\$ (52,309)	\$ 904,181	\$ 7,106	\$ 80	\$ -	\$ 36,304,949

Schedule of Expenditures of Federal Awards

Pueblo of Isleta
Governmental Services Department
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Grantor or Other Identifying Number	CFDA Number	Federal Expenditures
U.S. Department of Agriculture			
WIC Special Supplemental Program for Women, Infants and Children	2017IW100346	10.557	\$ 166,111
WIC Special Supplemental Program for Women, Infants and Children	2017IW100646	10.557	757,058
WIC Special Supplemental Program for Women, Infants and Children	2017IW100346	10.557	85,061
WIC Special Supplemental Program for Women, Infants and Children	2017IW100346	10.557	55,730
WIC Special Supplemental Program for Women, Infants and Children	2017IW100346	10.557	19,408
WIC Special Supplemental Program for Women, Infants and Children	2017IW500346	10.557	41,130
WIC Special Supplemental Program for Women, Infants and Children	2018IW100346	10.557	49,273
WIC Special Supplemental Program for Women, Infants and Children	2016IW100646	10.557	270,064
WIC Special Supplemental Program for Women, Infants and Children	2018IW100346	10.557	21,457
WIC Special Supplemental Program for Women, Infants and Children	2018IW100346	10.557	5,458
WIC Special Supplemental Program for Women, Infants and Children	2018IW100346	10.557	6,893
WIC Special Supplemental Program for Women, Infants and Children	2018IW100346	10.557	128
WIC Special Supplemental Program for Women, Infants and Children	2016IW500346	10.557	13,331
			1,491,102
USDA Environmental Quality Incentives Program	Equip2014748C30151AB	10.932	95,504
USDA Environmental Quality Incentives Program	Equip2014748C30140SY	10.932	285,353
USDA Environmental Quality Incentives Program	Equip2014748C30141KU	10.932	22,166
USDA Environmental Quality Incentives Program	828C30151R8	10.932	50,751
			453,774
USDA Conservation Stewardship Program	CSP2014818C30161GJ	10.924	37,613
<u>Pass Through Agencies (State of New Mexico):</u>			
Childcare Feeding	N/A	10.558	88,066
			Total U.S. Department of Agriculture 2,070,555
U.S. Army Corps of Engineers			
NALEMP	W912DY-16-2-0302	12.116	532,044
			Total U.S. Army Corps of Engineers 532,044

The accompanying notes are an integral part of this Schedule of Expenditures of Federal Awards.

Pueblo of Isleta
Governmental Services Department
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2017

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Grantor or Other Identifying Number	CFDA Number	Federal Expenditures
U.S. Department of Interior			
<u>Bureau of Indian Affairs</u>			
Aid to Tribal Government	A16AV00220	15.020	\$ 244,436
Social Services	A14AV00464	15.025	215,491
Adult Education Program	A16AV00196	15.026	7,452
Tribal Courts	A16AV00197	15.029	50,293
Law Enforcement	A16AV00428	15.030	740,171
Wildland Fire Suppression	A15AC00004	15.031	59,893
Road Maintenance	A16AV00203	15.033	82,473
Meadowlake Fence Project	A15AV00468	15.034	3,342
Windmills to Solar Wells Conversion Project	A16AV00393	15.034	34,426
Forestry on Indian Lands	GTM20T70518	15.035	6,423
Water Resources Development and Protection	A17AV00825	15.037	588
Irrigation Operations and Maintenance on Indian Lands	A13AV00670	15.037	219,850
Legal Dept.	GTM20T70521	15.052	17,821
Higher Education	A16AV00444	15.114	50,154
Johnson O'Malley	A16AV00195	15.130	70,272
ICW / Parent Pride Program	A14AV00465	15.144	74,258
BIA Rangeland Assessment	A17AV00125	15.233	47,740
Preservation of Pottery Mound	R15AV00034	15.519	103,298
Indian Tribal Water Resources Development, Mgmt & Protection	R14AP00157	15.519	2,092
Engineering Analysis Isleta Diversion Dam	R17AV00003	15.519	213,978
Belen Highline Project	R14AV00016	15.559	156,120
Belen Highline Project	R15AV00032	15.559	43,029
		Subtotal	2,443,600
<u>U.S. National Parks Service</u>			
Cultural Affairs	P17AF00093	15.904	16,189
Cultural Affairs	P16AF00212	15.904	46,306
Cultural Affairs	P15AC01676	15.935	23,948
		Subtotal	86,443
		Total U.S. Department of Interior	2,530,043
U.S. Department of Justice			
Police Department	2015 VR-GX-K063	16.582	84,874
Social Services	2016-TW-AX-0041	16.587	22,736
Social Services	2013-TW-AX-0013	16.587	54,091
		Total U.S. Department of Justice	161,701

The accompanying notes are an integral part of this Schedule of Expenditures of Federal Awards.

Pueblo of Isleta
Governmental Services Department
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2017

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Grantor or Other Identifying Number	CFDA Number	Federal Expenditures
U.S. Department of Labor			
WIA	AB292198B0	17.265	\$ 11,070
WIA	AB292193UO	17.265	22,430
	Total U.S. Department of Labor		33,500
U.S. Department of Transportation			
BIA Highway Safety Program	PT 17-11	20.600	249,056
BIA Highway Safety Program	PT 1810	20.600	89,198
			338,254
<u>BIA Pass Through (Fed Dept of Transportation or Federap Hwy Admin):</u>			
Indian Reservation Roads Program (Highway Planning and Construction)	IRRTIP	20.205	664,320
	Total U.S. Department of Transportation		1,002,574
U.S. Environmental Protection Agency			
EPA	AA-01F23101-0	66.204	5,540
EPA/Water Quality	I-01F16401-0	66.419	56,271
EPA/Water Quality	I-00F78901-0	66.419	2,745
General Assistance Program	GA-01F13001-0	66.926	109,387
	Total U.S. Environmental Protection Agency		173,943
U.S. Department of Education			
BIE Part B Special Education	H027A090009	84.027	13,949
	Total U.S. Department of Education		13,949
U.S. Department of Health and Human Services			
<u>Indian Health Service:</u>			
IHS/Housing MOA	AL-16-A51	93.xxx	136,037
IHS/Housing MOA	AL-16-A58	93.xxx	51,139
IHS/Housing MOA	AL-16-A37	93.xxx	81,284
IHS/Housing MOA	AL-17-A67	93.xxx	10,893
			279,353
<u>Indian Self Determination:</u>			
Health Center Master Contract	242-2014-10012C	93.441	9,998,236
Health Center Contract Health	242-2011-10002C	93.441	(15)
Health Center Contract Health	242-20114-10004C	93.441	553,681
			10,551,902

The accompanying notes are an integral part of this Schedule of Expenditures of Federal Awards.

Pueblo of Isleta
Governmental Services Department
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2017

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Grantor or Other Identifying Number	CFDA Number	Federal Expenditures
Child Welfare Services	G-15PJNMCWSS	93.556	\$ 312
Child Welfare Services	G-16PJNMCWSS	93.556	16,946
Child Welfare Services	G-15PJNMFSS	93.556	25,033
			<u>42,291</u>
Childcare Block Grant	G-16PJNMCDF	93.575	47,685
Childcare Block Grant	G-15PJNMCDF	93.575	78,229
			<u>125,914</u>
Headstart Program	90CI9852/03	93.600	1,058,705
Headstart Program	90CI9852/04	93.600	516,165
			<u>1,574,870</u>
Family Violence Prevention	G-16PJNMFVPS	93.671	30,669
Family Violence Prevention	G-17PJNMFVPS	93.671	1,308
			<u>31,977</u>
DHHS Meth Suicide Prevention Project	BH16IHS0076	93.933	80,570
			<u>80,570</u>
Elderly Program T VI-C	1709NMT6CG	93.054	12,188
Elderly Program T VI-C	1409NMT6CG	93.054	13,131
			<u>25,319</u>
Elderly Feeding	1709NMNSIT	93.053	25,842
Elderly Feeding	1409NMNSIT	93.053	16,056
			<u>41,898</u>
CHR Diabetes	H1D1IHS0210-18-00	93.237	(1,514)
CHR Diabetes	H1D1IHS0210-19-00	93.237	170,935
CHR Diabetes	H1D1IHS0210-20-00	93.237	516,553
			<u>685,974</u>
Elderly Program T VI-A	1409NMT6NS	93.047	57,779
Elderly Program T VI-A	1709NMT6NS	93.047	97,437
			<u>155,216</u>
<u>Pass Through Agencies (State of New Mexico):</u>			
Elderly Program	N/A	93.047	68,439
Elderly Program	N/A	93.047	105,154
			<u>173,593</u>
Total U.S. Department of Health & Human Services			<u>13,768,877</u>
Total Expenditures of Federal Awards			<u>\$ 20,287,186</u>

The accompanying notes are an integral part of this Schedule of Expenditures of Federal Awards.

Pueblo of Isleta
Governmental Services Department
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

1) General

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) presents the federal financial assistance programs of the general, grants and contracts, capital projects, and debt service funds of the Pueblo of Isleta (the “Pueblo”). The Pueblo’s Governmental Services Department (the “Department”) administers all federal programs of the Pueblo’s primary government, except the Pueblo Housing Authority. The reporting entity is defined in Note 1 to the Department’s financial statements.

2) Basis of Accounting

The accompanying Schedule includes the federal award activity of the Pueblo under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Pueblo, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Pueblo.

3) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The Department did not pass-through federal awards to subrecipients during the year ended December 31, 2017. The Department is not eligible to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance as they have established and negotiated an approved indirect cost rate.

4) Subrecipients and Outstanding Federal Loans

Of the expenditures presented in the Schedule, the Department provided no awards to subrecipients. There were no outstanding federal loans at December 31, 2017.

Pueblo of Isleta
Governmental Services Department
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

5) CFDA Numbers

For programs in which the Catalog of Federal Domestic Assistance (CFDA) number is not known, or has not been provided by a funding agency, the CFDA number is shown with the funding agency's two-digit prefix, followed by "xxx" or followed by the program's grant number.

6) Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements

The following is a reconciliation of the expenditures reported on the Schedule to the expenditures reported in the financial statements for the Department:

Expenditures according to the Schedule of Expenditures of Federal Awards	\$ 20,287,186
Expenditures funded by the General Fund	17,994,123
Expenditures funded by other funding sources	<u>19,427,279</u>
Expenditures according to the Statement of Revenues, Expenditures and Changes in Fund Balance	<u>\$ 57,708,588</u>

Independent Auditors' 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*

Honorable Members of the Pueblo Council
Pueblo of Isleta
Isleta, New Mexico

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 and each major fund of the Governmental Services Department (the "Department") of the Pueblo of Isleta (the "Pueblo") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements and have issued our report thereon dated September 24, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department'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 Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2017-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department'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*.

Department's Response to the Finding

The Department's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Department's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Loftis Group LLC

Albuquerque, New Mexico
September 24, 2018

**Independent Auditors' Report on Compliance for
Each Major Program and on Internal Control Over Compliance
Required by the Uniform Guidance**

Honorable Members of the Pueblo Council
Pueblo of Isleta
Isleta, New Mexico

Report on Compliance for Each Major Federal Program

We have audited the Governmental Services Department (the "Department") of the Pueblo of Isleta's (the "Pueblo") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Department's major federal programs for the year ended December 31, 2017. The Department's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Department's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Department's compliance.

Opinion on Each Major Federal Program

In our opinion, the Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Department's internal control over compliance with the types of compliance requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Loftis Group ^{uc}

Albuquerque, New Mexico
September 24, 2018

Pueblo of Isleta
Governmental Services Department
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

Section I — Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Pueblo of Isleta
Governmental Services Department
Schedule of Findings and Questioned Costs — continued
For the Year Ended December 31, 2017

Section I — Summary of Auditors' Results — continued

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC Special Supplemental Program for Women, Infants, and Children
93.441	Indian Self-Determination
93.600	Head Start

Dollar threshold used to distinguish
between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

Pueblo of Isleta
Governmental Services Department
Schedule of Findings and Questioned Costs — continued
For the Year Ended December 31, 2017

Section II — Financial Statement Findings

2017-001 – Third Party Receivables

Criteria: Maintenance of complete and accurate accounting records and preparation of annual financial statements and footnotes in accordance with generally accepted accounting principles (GAAP) ensures that timely, accurate and useful information is available to management, those charged with governance, and other interested parties. Internal controls should be in place to ensure third party billings are properly recorded on a timely basis, this includes the allowance for doubtful accounts.

Condition: Controls are not in place to ensure third party receivables and the related allowance for doubtful accounts are reconciled on a timely basis. For 2017, the Department's allowance for doubtful accounts was misstated by approximately \$200,000. An adjusting journal entry was needed to increase the allowance for doubtful accounts by approximately \$200,000 as of December 31, 2017.

Cause and Effect: A timely reconciliation process was not in place to ensure the allowance for doubtful accounts related to third party receivables was properly recorded, resulting in differences between the Department's internal accounting records and the audited financial statements. The Department's internal accounting records were not kept in accordance with GAAP and additional effort was required in order to prepare the audited financial statements in accordance with GAAP.

Auditors' Recommendation: Implement effective internal control that ensures all significant matters impacting the accounting records and financial statements are evaluated for proper accounting treatment in a timely manner. Third party receivables and the related allowance for doubtful accounts should be reconciled and recorded on a monthly basis.

Management's Response: In 2017, the Health Center experienced delayed vacancies in its financial positions with the accountant position successfully filled in September 2017. As a new team, the accountants have had to learn not only the POI and Health Center financial systems, but also the patient flow and medical coding and billing processes. Their transitional learning experience was immense and the new team had responded quickly and made the required corrective actions to the prior year audit findings by implementing timelines to assure timely recording of all entries into the POI financial system. However, it was learned after the fact by management that the team had a misunderstanding of the allowance for doubtful accounts which resulted in the misstated reserve accounts on the POI financial statements.

Pueblo of Isleta
Governmental Services Department
Schedule of Findings and Questioned Costs — continued
For the Year Ended December 31, 2017

Section III — Federal Award Findings and Questioned Costs

None.

Pueblo of Isleta
Governmental Services Department
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2017

2016-001 – Third Party Billings and Receivables

Condition: Controls are not in place to ensure third party revenues and receivables are recorded and reconciled on a timely basis. For 2016, the Department's internal accounting records reported third party revenues of \$1.3 million and negative third party receivables of \$3.9 million as of December 31, 2016. Significant adjusting journal entries were required to increase revenues and receivables by approximately \$4.1 million as of December 31, 2016.

Current Status: Partially resolved – See repeated and modified finding at 2017-001.

2016-002 and 2015-001 – Procurement

Condition: For Highway Planning and Construction, one purchase exceeding \$1,000 did not have any documented bids. For Law Enforcement, one purchase exceeding \$1,000 only had two bids and the Department went with the higher bid without adequate documentation to support the winning bid. For Head Start, one purchase exceeding \$1,000 did not have any documented bids and one purchase in excess of \$10,000 had no written bids. For Indian Self-Determination, three purchases reviewed were sole sourced and had the required documentation according to the Department's policy; however, it appears that sole source procurements did not have sufficient documentation to justify the sole source purchase as we reviewed several sole source purchases where it appeared bids could have been solicited.

Current Status: Resolved – Corrective action taken.

2016-003 – Cash Management

Condition: At December 31, 2016, the Department's unearned grant revenue balance was \$44.7 million of which \$22 million was insured and/or collateralized, leaving \$22.7 million of advanced payments that are uninsured and uncollateralized.

Current Status: Resolved – Corrective action taken.

Pueblo of Isleta
Governmental Services Department
Corrective Action Plan
For the Year Ended December 31, 2017

2017-001 – Third Party Receivables:

Corrective action plan: To initiate additional training for the Accountants and to create a checklist for both the monthly and end of the fiscal year closing tasks required by the Medical Records/Coding Manager, Billing Supervisor, and Accountants to assure that all charges are captured and complete, and that the accounts receivable are reconciled to assure the closing information is reliable for the Accountants to effectively measure the reasonable reserve adjustment on the closing financial statements.

Personnel responsible for corrective action:

- The Medical Records Manager (coding) and Billing Supervisor are responsible for assuring total charge capture of all billable patient visits by the prescribed closing period.
- The Billing Supervisor is responsible for assuring all open account receivables are clean and reliable at the close of the fiscal period.
- The Accountants are responsible for evaluating the open account receivables and calculating the reserve entry for doubtful accounts at the end of the fiscal year. The final year-end adjusting entries for the reserve for doubtful accounts will be made within 60-days after the close of the fiscal year.
- The Director of Administrative Services is responsible for assuring the end of the year closing and adjustments are timely completed in accordance to established procedures.

Estimated corrective action completion date: The Health Center expects varying completion dates for the corrective action as follows –

- 10/01/2018 – Complete the checklist for the year-end closing tasks
- 10/01/2018 – Complete month end closing procedures to assure total charge capture
- 10/01/2018 – Complete month end procedure for validating open account receivables
- 3/31/2019 – Completion of final year end adjusting entry for reserve of doubtful accounts to be reviewed and approved by the Director of Administrative Services
- To Be Determined – Accounts Receivable training for Accountants

POI ELDER CENTER - TRANSPORTATION BUDGET HISTORY

2017

Description	State	Federal	POI	TOTAL
Support Staff		\$ 19,555		\$ 19,555
Drivers	\$ 42,300		\$ 37,306	\$ 79,606
R&M Vehicles		\$ 1,248	\$ 3,911	\$ 5,159
Insurance			\$ 6,191	\$ 6,191
Fuel		\$ 4,000	\$ 5,053	\$ 9,053
Program Overhead			\$ 5,978	\$ 5,978
TOTAL				\$ 125,542

2018

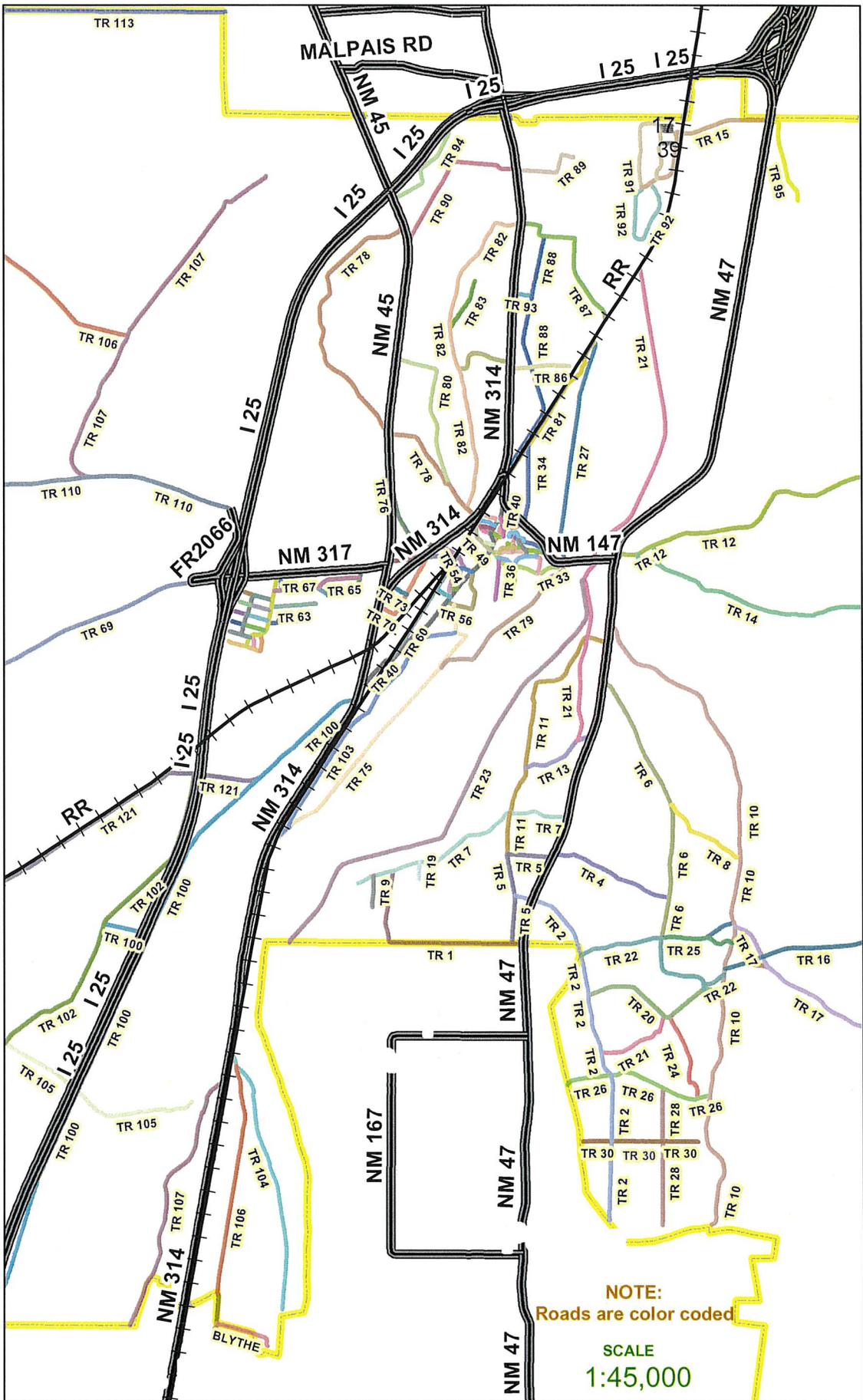
Description	State	Federal	POI	TOTAL
Support Staff		\$ 20,141		\$ 20,141
Drivers	\$ 43,687		\$ 38,054	\$ 81,741
R&M Vehicles		\$ 6,049	\$ 4,795	\$ 10,844
Insurance			\$ 6,191	\$ 6,191
Fuel		\$ 8,552	\$ 5,005	\$ 13,557
Program Overhead			\$ 6,624	\$ 6,624
TOTAL				\$ 132,474

2019

Description	State	Federal	POI	TOTAL
Support Staff		\$ 20,747		\$ 20,747
Drivers	\$ 79,890			\$ 79,890
R&M Vehicles		\$ 5,200	\$ 2,000	\$ 7,200
Insurance			\$ 6,191	\$ 6,191
Fuel		\$ 6,200	\$ 5,000	\$ 11,200
Program Overhead			\$ 6,250	\$ 6,250
TOTAL				\$ 131,478

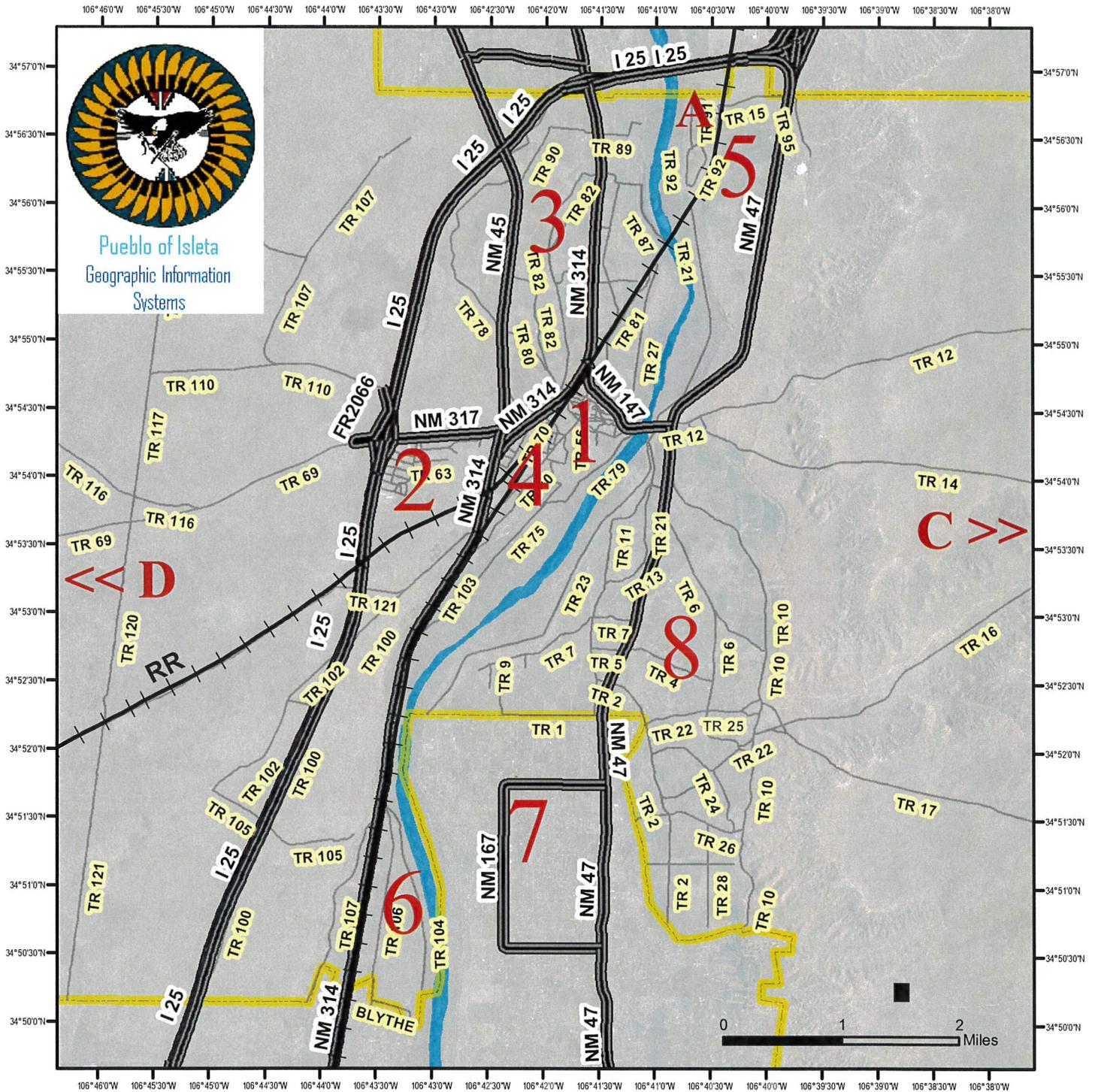
CAPITAL OUTLAY

Description	Cost	Funding Source
Meal Delivery Trucks (2)	\$ 80,000.00	NM ALTSD Capital Outlay
	\$ 7,592.00	Tribal Contribution
TOTAL	\$ 87,592.00	



Isleta Pueblo





MAPPED INDEX

1 - Isleta Village

2 - Sunset Hills

3 - West Side

4 - Admin & Mousetown

5 - Casino & Resort

6 - Cottonwood

7 - Bosque Farms

8 - East Side

A - RV park

B - Comanche Ranch

C - East Range

D - West Range

Ethnicity Category	Population	%		%	Population	Seniors & Persons with Disability Category
Black	5	0.1		5	260	Seniors (no disability)
Hispanic	200	4		17	840	Persons with Disabilities (including seniors)
Asian or Pacific Islander	0	0		78	3,900	Other (everyone else)
American Indian or Alaskan Native	4,725	94.5				
White	70	1.4				
Other	0	0				
	*5,000	100%	= Total *=	100	*5,000	

Line #	Category	2018	2019	2020 Projected
1	Annual Ridership	3378	4670	4024
2	Annual Mileage	20276	22770	22770
3	Annual Vehicle Hours	1318	1536	1536

IX. PROGRAM COORDINATION

Management Assessment

The POI protocol for interdepartmental collaboration was implemented in meeting with other transportation service providers from within the tribe to assess transportation management. This process began with a meeting with the POI Governor. As a result, the Governor called a meeting with the POI CHR/Clinic CEO, the POI Planning Department and POI Elder Center to discuss the various transportation venues available within the reservation for senior services. The outcome presented the Elder Center an opportunity to expand our services to seniors, while the POI CHR agreed to provide transportation for all medical related senior needs. The POI Planning department will continue to advocate at the local and state level for continued Rio Metro, Dial-a-Ride and other public transit services. The outcome of the assessment was shared at a Tribal/Public meeting on August 17, 2019 and will be advertised in the local monthly Tribal Newsletter. The interdepartmental collaboration will continue by periodically assessing service delivery.



PUEBLO OF ISLETA

P.O. BOX 1270
ISLETA, NM 87022

Resolution No. 2019 - 084

Approving Application Submittal to New Mexico Department of Transportation for Funding Under FTA – Section 5310 (Enhanced Mobility of Seniors and Individuals with Disabilities)

At a duly called meeting of the Tribal Council of the Pueblo of Isleta held on the 20th day of August, 2019 the following Resolution was adopted.

WHEREAS the Pueblo of Isleta Tribal Council is the governing body of the Pueblo;

WHEREAS, Article V, Section 2(i), of the Pueblo of Isleta Constitution authorizes the Tribal Council to “appropriate such funds as are necessary for the health, safety, and general welfare of the pueblo[;]”

WHEREAS the Pueblo of Isleta is applying for and submitting a Funding Application for Federal Transportation Administration Section 5310 capital funding through the New Mexico Department of Transportation (NMDOT) in the amount of \$92,000.00;

WHEREAS if the Funding Application is awarded, it requires a 20% cash match by the Pueblo in the amount of \$18,400.00;

WHEREAS the Pueblo recognizes the challenges in providing adequate and efficient transportation services to its elder tribal members;

WHEREAS the Pueblo recognizes the significance of providing transportation services to its senior citizen residents who do not have access to reliable transportation or cannot transport themselves due to age, health issues, disability, and/or other reasons;

WHEREAS the Pueblo identifies the need to purchase one (1) 14 passenger mid-sized transit vehicle with wheelchair accessibility;

WHEREAS Tribal Council finds it is in the best interests of the Pueblo to approve this Funding Application to NMDOT;

WHEREAS, Tribal Council finds it necessary to provide for the 20% cash match of \$18,400.00 if the Funding Application is awarded.

NOW, THEREFORE, BE IT RESOLVED, that the Pueblo of Isleta Tribal Council hereby approves submitting the NMDOT Section 5310 FY21 Funding Application by the Pueblo of Isleta.

BE IT FURTHER RESOLVED, that if the Pueblo is awarded the funding, the Pueblo acknowledges and accepts the requirement to provide the 20% cash match by the Pueblo.

BE IT FURTHER RESOLVED, that the Governor of the Pueblo is hereby authorized to execute and file with the Funding Application any and all certifications, assurances, and other documents required by the funding agency as part of the application process.

CERTIFICATION

We, the undersigned, do hereby certify that the foregoing resolution was passed at a duly called meeting of the Tribal Council of the Pueblo of Isleta, held on the 20th day of August, 2019, at which a quorum was present, with 5 voting for, 0 opposing, and 0 abstaining.

Lt Gov. Eugene Lewis
Governor Max A. Zuni

[Signature]
Tribal Council President

ATTEST: [Signature]
Tribal Council Secretary



PUEBLO OF ISLETA

P.O. BOX 1270
ISLETA, NM 87022

Resolution No. 2019 - 084

Approving Application Submittal to New Mexico Department of Transportation for Funding Under FTA – Section 5310 (Enhanced Mobility of Seniors and Individuals with Disabilities)

At a duly called meeting of the Tribal Council of the Pueblo of Isleta held on the 20th day of August, 2019 the following Resolution was adopted.

WHEREAS the Pueblo of Isleta Tribal Council is the governing body of the Pueblo;

WHEREAS, Article V, Section 2(i), of the Pueblo of Isleta Constitution authorizes the Tribal Council to “appropriate such funds as are necessary for the health, safety, and general welfare of the pueblo[;]”

WHEREAS the Pueblo of Isleta is applying for and submitting a Funding Application for Federal Transportation Administration Section 5310 capital funding through the New Mexico Department of Transportation (NMDOT) in the amount of \$92,000.00;

WHEREAS if the Funding Application is awarded, it requires a 20% cash match by the Pueblo in the amount of \$18,400.00;

WHEREAS the Pueblo recognizes the challenges in providing adequate and efficient transportation services to its elder tribal members;

WHEREAS the Pueblo recognizes the significance of providing transportation services to its senior citizen residents who do not have access to reliable transportation or cannot transport themselves due to age, health issues, disability, and/or other reasons;

WHEREAS the Pueblo identifies the need to purchase one (1) 14 passenger mid-sized transit vehicle with wheelchair accessibility;

WHEREAS Tribal Council finds it is in the best interests of the Pueblo to approve this Funding Application to NMDOT;

WHEREAS, Tribal Council finds it necessary to provide for the 20% cash match of \$18,400.00 if the Funding Application is awarded.

NOW, THEREFORE, BE IT RESOLVED, that the Pueblo of Isleta Tribal Council hereby approves submitting the NMDOT Section 5310 FY21 Funding Application by the Pueblo of Isleta.

BE IT FURTHER RESOLVED, that if the Pueblo is awarded the funding, the Pueblo acknowledges and accepts the requirement to provide the 20% cash match by the Pueblo.

BE IT FURTHER RESOLVED, that the Governor of the Pueblo is hereby authorized to execute and file with the Funding Application any and all certifications, assurances, and other documents required by the funding agency as part of the application process.

CERTIFICATION

We, the undersigned, do hereby certify that the foregoing resolution was passed at a duly called meeting of the Tribal Council of the Pueblo of Isleta, held on the 20th day of August, 2019, at which a quorum was present, with 5 voting for, 0 opposing, and 0 abstaining.

Lt Gov. Eugene Lewis
Governor Max A. Zuni

[Signature]
Tribal Council President

ATTEST: [Signature]
Tribal Council Secretary

X. Program Justification

1. Geographic and Socio Economic Characteristics

The Pueblo of Isleta is one of the larger 19 Pueblos within New Mexico, it encompasses an area of 329 square miles and has a population of approximately five thousand community residents. As a primarily rural area surrounded by the Manzano Mountains to the east and the desert mesa lands of the Rio Puerco on the west, it has faced the challenges of providing adequate and efficient transportation service to its elder community.

According to the data provided by the POI Census Office, it is estimated that elders make up 30% of the population. The Pueblo anticipates that with the growing population of elders, the percentage may increase to 30% by 2020.

The POI-Elder Center has been in existence for over 30 years and provides a variety of services to the Isleta elder community. The mission of the center is to cultivate a thriving environment and provide service to socio economically challenged elders to enjoy a dignified lifestyle in our community avoiding the unnecessary institutionalization for long-term services. It offers an array of services to over 1560 elders in the community, age 55+, and provides an average of 271 services per day. A majority of the service involves assisted and unassisted transportation services to various locations within the reservation and surrounding areas.

The result of a widely distributed “2019-Comprehensive Community Assessment” identified transportation as one of the most important services needed by many of the residents living within the Pueblo. The survey respondents identified being able to access the Pueblo’s Health Clinic service area, Recreational areas, local Post Office, and the Governor’s office as the top priority for needed transportation service within the Pueblo. Limited accessibility for various reasons to transportation was also identified.

No Transportation					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	295.0	97.4	97.4	97.4
	Yes	8.0	2.6	2.6	100.0
	Total	303.0	100.0	100.0	
<i>*Survey Results by National Resource Center on Native American Aging</i>					

At present, transportation services directly serving our Pueblo elders include: Rail Runner commuter train to larger cities, Rio Metro and Dial-a-Ride limited unassisted public transportation, POI Community Health Representatives provides medical related transports and the Elder Center provides Assisted transportation to accommodate elder's in meeting activities of daily living. Elders are noticing the younger generations moving away from the village proper, resulting in the loss of their family support to assist with transportation needs. These issues combined with the rising number of elders, disabled individuals, and high poverty rates makes public transportation planning a priority or the Pueblo.

The Pueblo, strongly believes that the upcoming generations of elders will have higher expectations of service, specifically related to transportation. The growing population is more likely to utilize transportation services due to the different occupational experience as compared to the current group of elders. It is the desire of the POI-Elder Center to begin expanding and establishing new transportation services to better meet the demands of the growing elder population. Meeting the financial and social service burdens of growing numbers of elders will not be a daunting task if necessary changes are made now rather than at the time when the demand of the service is imminent.

2. Project Goals/Objectives

The primary objective is to purchase capital vehicles and equipment to enhance the mobility of senior citizens and individuals with disabilities within the Pueblo community. Currently, the availability of vehicles for transportation service is limited to the elder community.

Over the years, the POI-Elder Center has made continued efforts to improve and create new services that will better meet the needs of the elder community. As the elder population continues to grow, the demand to provide transportation for medical, social, and recreational activities increases.

3. Funding Request Justification

The funding of \$92,000 will allow for the POI Elder Center to meet the transportation demands and replace a vehicle that has been removed from inventory. The funding to purchase a Arboc Spirit of Freedom 12-passenger, 2 wheelchairs will provide for safe and efficient transports of seniors.

An effective and realistic timeline (as reflected below) has been developed for this project and the Pueblo is fully equipped to immediately implement the milestones once funds are approved. Completion dates are subject to change upon the award notification.

Timeline/Milestones

Estimated Completion Date

Complete the Procurement of Vehicles

November 2021

Delivery/Acceptance of Vehicle

June 2022

Implementation of Service

August 2022

The final result of purchasing the vehicle (van) will allow the POI-Elder expand and implement new services to the program. Detailed information of how the program and community will benefit from the above items is described in the Operations Profile.

XI. OPERATIONS PROFILE

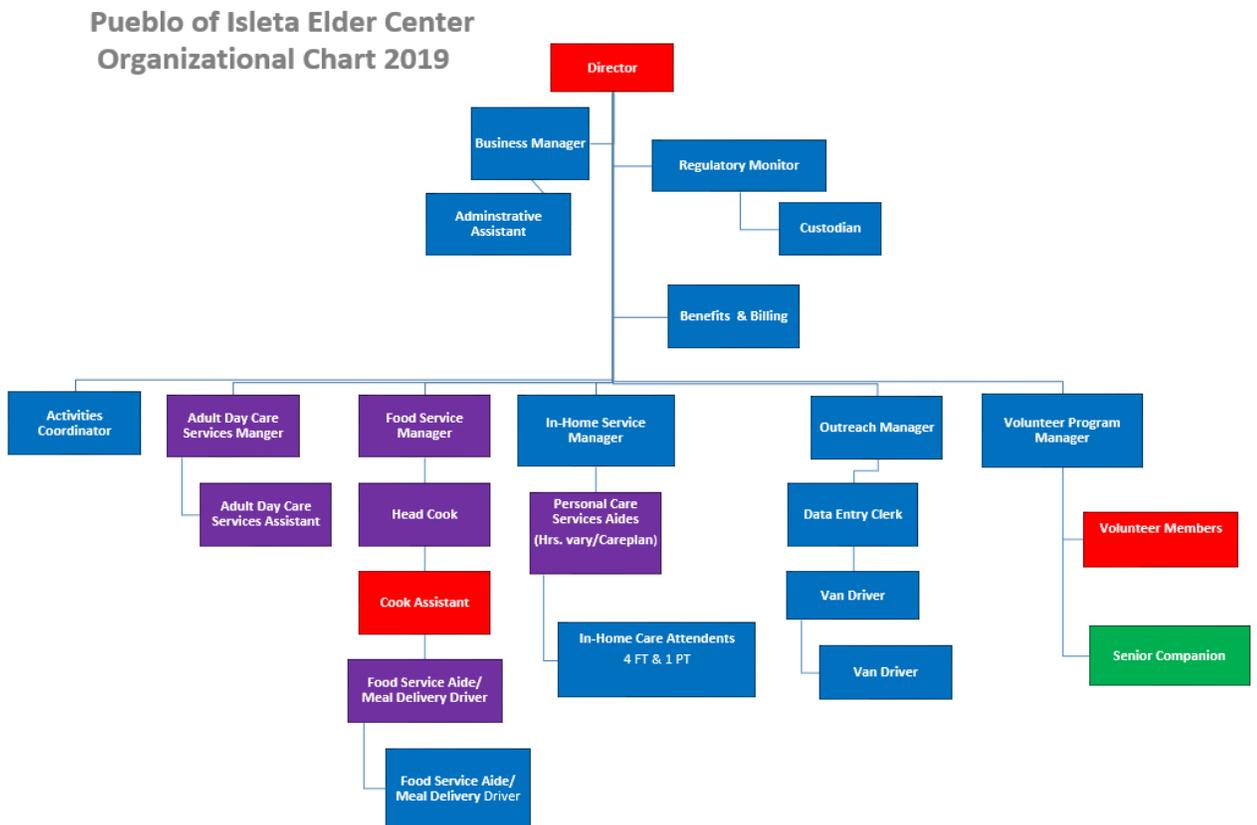
1) Introduction

The Pueblo of Isleta (POI) is coordinating efforts to acquire funding from New Mexico Department of Transportation (NMDOT)-Section 5310 FY 21 Enhanced Mobility of Seniors and Individuals with Disabilities funding opportunity to enhance transportation service to its senior citizens who reside within the boundaries of the Pueblo.

The Pueblo Elder Center is committed to providing adequate, efficient and safe transit services to its senior citizens. The transit program consists of a full-time Transit Administrator (Outreach Manager) responsible for managing the transit program and working with department managers such as the Elder Center as it relates to transit scheduling, fleet maintenance, the marketing of the program, etc. The transit program includes dedicated drivers/transporters (full-time and/or part-time) for the POI-Elder Center to address both the expanded and new service as highlighted the Program Justification. If awarded FY2021 funding, POI is prepared and committed to meeting all the requirements to include but not limited to the fund match requirement of the grant, refer to Tribal Resolution.

2) Organizational Structure

The following organizational chart represents the current staffing of the POI-Elder Center.



3) **Mission Statement**

“TO PROVIDE OPPORTUNITIES THAT INVOLVE AND ASSIST SENIORS TO IMPROVE THEIR QUALITY OF LIFE WITH DIGNITY AND TO SHARE THEIR WISDOM WITH THE COMMUNITY”

4) **Brief Description of Transit Program**

a) Service Area

The Pueblo of Isleta encompasses an area of 329 square miles, bordered by Bernalillo County to the north, Valencia County to the south, Manzano Mountains to the east, and the desert mesa lands of the Rio Puerco to the west, refer to map upload.

b) Route Design

Routes are set for daily transportation to and from the Elder Center. To achieve the greater benefit of fuel consumption and time efficiency, routes re preplanned and scheduled on considerations of scheduled appointments and activity/event(s).

c) Schedule (days and hours of operation)

The Elder Center and Adult Day Care operates Monday thru Friday from the hours of 8:00AM to 4:00PM.

Transportation Services are offered Monday thru Friday from the hours of 7:30AM to 6:00PM, but are subject to change based on need and availability.

All services offered by the POI-Elder Center are subject of change based on need and/or funding availability.

d) Fare Structure (amounts, how set and by whom?)

Currently, POI does not have a fare structure in place. Elders that participate in the Elder program are provided transportation services free of charge.

e) Advertising/marketing

Currently, POI does not have an active marketing scheme to promote transit service. Information is commonly shared throughout the community by word-of mouth, posting flyers throughout POI's populated facilities such as the Health Clinic, Recreational Center, Administration and Post Office, and advertisement of public notices are announced through the Isleta Tribal Newsletter and/or use of blast emails to POI employees and departments. Developing and implementing various transit marketing programs, to include the Elder Center, will be a responsibility of the Transit Administrator (Outreach Manager).

5) **Administrative Employees**

a) **Title and Job Descriptions**

The POI-Elder Center employs a number of employees to meet the goal and objectives of the program. Job descriptions are provided for key personnel positions that contribute to the success of the program, refer to JD uploads.

Key Administrative Personnel for the Elder Center includes but is not limited to the following:

- Department Director- Program Oversight
- Business Manager – Technical Oversight
- Regulatory Monitor – Regulatory Oversight

Other POI employees that contribute knowledge and expertise to transit service include but are not limited to the following:

- Pueblo of Isleta Community Health Representatives (CHR) – providing medical related transportation services.
- Pueblo of Isleta, Planning and Development – Transportation Planner in coordination with the Elder Center promotes access to senior transit systems such as; Rio Metro and Dial-a-Ride.

b) **Code of Conduct Policy**

The Pueblo of Isleta Personnel Policy Sections 601 – Standards of Conduct, the POI are established for the guidance of all employees. The standards are only a partial list of unacceptable behaviors and conduct. In addition, Section 602 – Dress and Grooming states “all employees are expected to conduct themselves and dress in a professional manner at all times when providing services to the public.” The Pueblo of Isleta takes this policy seriously and does enforce it; when necessary.

c) **Training Plan, Record Keeping Policy and Procedures**

In accordance to the POI-Personnel Policies and Procedures Manual, Policy 207 – Employment Development “It is the policy of the Pueblo of Isleta to provide employees with development opportunities to improve their service to the Pueblo by allowing them to participate in training and educations programs, refer to section XI. 6.c.

It is the Policy of the Elder Center to retain files and records for 7 years. All records are kept in a safe fire proof storage and are purged as policy states.

6) **Operations Employees: Managers, Drivers, Mechanics and Dispatchers**

a) **Titles and Job Descriptions**

- Outreach Manager - Transit Administrator
- Drivers – Scheduling and Implementing Daily Services

Job descriptions are provided for key personnel positions that contribute to providing transportation and/or dispatch services.

Modification and creation of new job description(s) are made on an “as-needed basis”, upon the recommendation of the Department Director and approval of the POI-Human Resources Department and Isleta Tribal Council.

The Pueblo’s Human Resource Department maintains job descriptions for a multitude of positions employed by POI. It is the mission of the Human Resources Department to support the various departments of the Pueblo through planning, implementing, and promotion human resources programs and practices that enhance the Pueblo’s ability to attract, develop, reward and retain an exceptional staff.

b) Hiring Procedure, Background Check/Driver Record/Valid Driver’s License

All hiring of POI employees is performed in accordance to the Pueblo of Isleta – Personnel Policy Manual, approved by the Isleta Tribal Council in July 1994, and most recently revised in April, 2013.

The POI – Human Resource Department conduct thorough background checks prior to hiring a new employee. Prospective employees are required to sign a release of information and are required to provide a full set of fingerprints for federal background checks. A motor vehicle history report is obtained to determine the prospective employees driving record to ensure they meet POI’s liability insurance requirements.

All POI employees are subject to pre-employment screening and submission of valid driver’s license, random and/or routine background checks, and must comply with POI’s Drug Free Workplace Policy.

c) Training Plan. Record Keeping Policy and Procedures

As mentioned above, the Pueblo offers all employees the opportunity for employment development.

Specifically, the Elder Center employs a Regulatory Monitor who is responsible for seeking training opportunities and developing a training plan for employees who provide transportation service. All training records are housed within the Regulatory Monitors office in accordance with Record Keeping Policies, refer to IX,5c.

The POI requires that the Outreach Manager is certified to provide Passenger Service and Safety Training, which secures training certification for all drivers.

Employees (full-time and/or part-time) of the Elder Center are required to obtain and maintain the following types of training/certification(s):

- Driver Safety
- Defensive Driving
- Assisting Passengers (with and without disabilities)
- Vehicle Operations (wheelchair and wheelchair lift operation procedures)
- CPR and First Aid Certifications
- Blood Borne Pathogens
- Fire Extinguisher

- Emergency Response and Incident Reporting

POI – Elder Center employees are welcomed to seek their CDL license at their own expense. Reimbursement for successful completion is contingent on funding availability.

d) Code of Conduct Policy

The Pueblo of Isleta Personnel Policy Sections 601 – Standards of Conduct, the POI are established for the guidance of all employees. The standards are only a partial list of unacceptable behaviors and conduct. In addition, Section 602 – Dress and Grooming states “all employees are expected to conduct themselves and dress in a professional manner at all times when providing services to the public.” The Pueblo of Isleta takes this policy seriously and does enforce it; when necessary.

e) Drug and Alcohol Policy for Safety Sensitive Employees

It is the POI Policy 603 - Drugs, Narcotics and Alcohol to prohibit the use, sale, manufacturing, dispensing, or possession of illegal drugs, narcotics and alcoholic beverages on its premises. This prohibition also covers all legal or prescription drugs, which may impair an employee’s ability to perform his job.

7) Vehicle Fleet

a) Update Vehicles in BlackCat

All vehicle data is current within BlackCat as required.

b) Maintenance Schedule/Inspection Procedures/Vehicle Replacement

Each department within the Pueblo of Isleta maintains their own maintenance schedules for their vehicle fleets. The Elder Center – Outreach Manager is tasked with evaluating reports submitted by drivers assigned to a vehicle, reviewing and analyzing maintenance costs, and developing and implementing maintenance plans, schedules, and trainings. The drivers are required to follow the maintenance schedule recommended by the Outreach Manager. Regular oil-changes and tune-ups are scheduled for the vehicles to keep the fleet in optimal condition. All maintenance is currently provided “off campus” by third part maintenance shops. The Pueblo of Isleta contracts with various mechanic shops to provide vehicle services as required.

The Pueblo of Isleta uses the standard life span of 5-7 years for fleet vehicles before replacing the; unless determined otherwise by the POI-Risk Management Office/Fixed Assets.

c) Inspection Procedures

The Elder Center procedures for inspections begins with utilizing standardized pre/post inspection forms provided in each vehicle. Drivers are required to complete forms for the following categories: 1) Under Hood 2) Exterior 3) Interior 4) Restraints System, and 5) Safety.

d) Fleet Replacement

The following chart indicates a five-year POI Elder Center Plan for replacing fleet.

Pueblo Of Isleta Elder Center								
Fleet Replacement Plan								
	AC	Description	Mfg Serial No.	Acquired Value	Acquired Date	Tag No.	Projected Replace-ment Date	Replace/Agency
Vehicles	A	2016 Startrans Shuttle	4UZADRDU2GCHL8738	\$ 129,606.00	2/24/2016	2972		
	A	2013 Ford Paratransit Van	1FTDS3EL9DDB08728	\$ 50,107.34	8/19/2013	1816	2023	NM DOT-Replacement
	A	2013 Ford Paratransit Van	1FTDS3EL7DDB08727	\$ 50,107.34	8/16/2013	1817	2023	NM DOT-Replacement
	A	2013 Ford Paratransit Van	1FTDS3EL0DDB08729	\$ 50,107.34	8/19/2013	1822	2023	NM DOT-Replacement
	A	2015 Ford Econoline Paratransit Van	1FB2X2CM8FKB09868	\$ 49,120.90	9/3/2015	2644	2025	NM DOT-Replacement
	A	2015 Chevy Silverado 1500	1GCNKPEH4FZ383324	\$ 44,875.00	9/23/2015	2982	2025	NM-ALTSD Capital Outlay
	A	2018 Dodge RAM Meal Truck	3C6JR7AG1J6243013	\$ 43,796.00	6/11/2018	2811	2028	NM-ALTSD Capital Outlay
	A	2018 Dodge RAM Meal Truck	3C6JR7AGXJG6243012	\$ 43,796.00	6/11/2018	2812	2028	NM-ALTSD Capital Outlay
	A	2015 Chevy Champagne Traverse	1GNKVGD2FJ369990	\$ 32,773.00	6/22/2015	2646	2025	NM-ALTSD Capital Outlay
	A	2012 Buick LaCrosse	1G4GB5G39CF303703	\$ 28,238.00	10/1/2012	1766	2022	NM-ALTSD Capital Outlay
	A	2008 Ford Ranger Meal Truck	1FTYR10U68PA86225	\$ 23,817.00	7/17/2008	1351	2019	NM-ALTSD Capital Outlay
	A	2012 Ford F150 Regular Cab	1FTMF1CMOCKE34917	\$ 17,867.00	10/23/2012	1781	2022	NM-ALTSD Capital Outlay
	A	2007 Ford Fusion - Sedan	3FAHP06Z27R251980	\$ 14,252.45	6/5/2007	1100	2019	NM-ALTSD Capital Outlay
A	2008 Ford Ranger - Utility Truck	1FTYR10D78PA11632	\$ 11,816.05	3/10/2008	1298	2019	NM-ALTSD Capital Outlay	
Disposed List 2019								
	A	2011 Ford Braun Paratransit Van	1FTDS3EL5BDA70556	\$ 32,650.00	11/21/2011	1703		
	A	2006 Ford Ranger Meal Truck	1FTYR1OUX6PA83647	\$ 25,226.00	6/6/2006	1095		
	A	2006 Ford Van E350 SD	1FBSS31L56DA43655	\$ 19,948.00	6/21/2006	1096	2021	NM DOT-Replacement

8) Accident/Incident Reporting Procedures

a) Procedure to Include Reporting and Documentation in the Corresponding Vehicle Inventory Record in BlackCat

The Pueblo of Isleta is currently reporting as required in the Corresponding Vehicle Inventory Record in BlackCat.

b) Insurance Forms in Vehicle Accident/Incident Reporting Forms in Vehicle

The POI-Risk Management Office/Fixed Assets administers the registration, insurance coverage, and inventory of vehicles (acquisition, transfer, and disposal). All vehicles and drivers are properly insured in accordance to the required insurance coverage. A copy of the insurance card is placed in each vehicle at the time of acquisition. Department Directors are provided updated insurance card on a yearly basis or when the insurance card information has been modified.

The POI-Elder Center has an internal policy and procedure in regards to reporting incident and/or accidents while units are in transporting mode. Accident/Incident forms are easily made available to all drivers by the administrative staff. Only tribal employees insured by POI are allowed to drive vehicles. Training on the policy and procedure is provided to new employees and a refresher course is provided annually to all employees. The POI Risk Management Office also provides other periodic training and refresher courses to reiterate the policy.

9) Passenger Conduct Policy and Procedures

The Passenger Conduct Policy is enforced and requires all passengers be cognizant to safety, sensitivity to other passengers and to follow instructions provided by the driver.

The Elder Center staff instructs and provides assistance to all passengers who receive transportation service. Instructions include but is not limited to seatbelt checks, maintaining seated positions while the vehicle is in motion, proper loading and unloading of passenger, and priority setting of passengers entering and exiting the vehicle. All drivers utilize a pre and post inspection checklist to ensure the safety and readiness of each vehicle. Training is provided to staff employees and passenger on an annual or as needed basis to reiterate the policy and procedures of transportation.



PUEBLO OF ISLETA POSITION DESCRIPTION

POSITION: Activities Coordinator
PAY GRADE: NE7
FLSA STATUS: Non-Exempt
DEPARTMENT: Elderly
REPORTS TO: Elderly Director

JOB PURPOSE: Promotes good physical and emotional health and well-being for clients of the Isleta Elderly Center by planning, developing, scheduling, and implementing approved activities.

This position description may not include all of the listed duties, nor do all of the listed examples include all tasks which may be found or assigned to this position.

JOB DUTIES:

- Develops recreational programs for the elders; coordinates intergenerational programming.
- Schedules and implements field trip and special events.
- Develops, plans and schedules educational arts and crafts classes.
- Schedules and oversees physical activities to include Senior Olympic activities; teaches and leads exercise classes.
- Coordinates state Senior Olympic efforts for year round health promotion. Assists Advisory Board with event planning and scheduling, organizing events, ensure participants qualify in accordance with Senior Olympic rules, and recognize local participants accomplishments.
- Interviews elders to determine areas of interest.
- Promotes and advertises Elderly Center activities; creates and distributes center information through brochures, email, and websites.
- Prepares and distributes monthly activities calendar.
- Contacts participants about Elderly Center activities and special events.
- Prepares and distributes center newsletter; writes and compiles articles, encloses calendars, ensures pertinent and relevant information.
- Assists Elderly Center staff with service provision and provides information and assistance to the elders.
- Provides transportation for planned activities; serves as a backup driver for various services including meal delivery, special and emergency transportation requests.
- Provides supervision and training of volunteers; recruits and manages volunteers, creates schedules, tracks service hours, and recognizes volunteer services.
- Coordinates with Elderly Program staff efforts in preparation of facility for meetings, special events, and activities.
- Keeps leadership and staff informed of recreational program activities by participating in staff meetings.



- Maintains professional knowledge by attending meetings, training, educational workshops, classes and conferences.
- Complies data, writes reports and maintains required documentation.
- Confers with management in order to discuss and resolve participant complaints.
- Works occasional weekends or evenings.
- Performs other duties as assigned.

SUPERVISION RESPONSIBILITIES: N/A

MINIMUM QUALIFICATIONS/REQUIREMENTS:

- High School Diploma/GED
- Three year's activities, recreation work experience.
- Associate's degree preferred.
- Prior work with elderly and elderly programs preferred.
- First Aid and CPR Certification
- Ability to speak Tiwa preferred.
- Must be able to pass a TB screening.
- Valid New Mexico driver's license with ability to meet Pueblo of Isleta liability insurance requirements and maintain eligibility for insurance.
- Must be able to pass background check, with NO prior convictions of any felonies.
- Must be able to comply with the Pueblo of Isleta Drug Free Workplace policies.
- Must have fingerprinting completed prior to employment.

KNOWLEDGE, SKILL AND ABILITY REQUIREMENTS:

- Knowledge of Isleta Pueblo traditions, language, history and culture.
- Knowledge of department organization, functions, objectives, policies and procedures.
- Knowledge of the effects of aging on the physical, mental and emotional development of individuals.
- Knowledgeable of safety issues for elders and respond quickly and calmly in an emergency situation.
- Knowledge of rules of the road and road signage.
- Knowledge of New Mexico driver and passenger service regulations.
- Knowledgeable of the pueblo community, surrounding areas, and the City of Albuquerque.
- Skill in the operation of 8, 15, or handicapped passenger vans with the ability to use the handicapped equipment located on van.
- Skill in socializing and working with Elders.
- Ability to drive safely and efficiently.
- Ability to perform physical exercise.
- Ability to communicate efficiently and effectively both verbally and in writing.
- Ability to solicit game support, equipment, venues, volunteers and supplies.
- Ability to understand competition and recreational activities/rules.
- Ability to supervise, organize and review the work of volunteers



- Ability to exercise independent judgment.
- Ability to handle multiple tasks and meet deadlines.
- Ability to interact and maintain good working relationships with individuals of varying social and cultural backgrounds.
- Ability to maintain confidentiality.
- Ability to work extended hours and various work schedules.
- Ability to work effectively with individuals and demonstrate leadership and team-building skills with empathy and enthusiasm.

PHYSICAL DEMANDS:

- Talk, hear sit, stand; use hands to handle objects, equipment, controls and reach with arms and hands.
- Must be able to use long range vision while operating vehicles.
- Position requires frequent lifting of 50 lbs.

WORK ENVIRONMENT

- Work is performed indoors, outdoors, and in an automobile or passenger van.
- Exposure to exhaust and gas fumes may occur when driving or monitoring the automobile or van.
- Exposure to outdoor weather conditions.
- Employee may be exposed to unpleasant odors, bodily fluids, and infectious disease.
- Travel within and outside of the pueblo area is required.
- Frequent interaction with elders and the public.
- Noise level is usually moderate.

PREFERENCE:

Tribal preference and Native American Indian preference shall apply to all positions at Pueblo of Isleta.

EMPLOYEE'S CERTIFICATION:

I acknowledge receipt of this job description and my supervisor has discussed it with me.

Employee's Signature

Date

Updated 11/2014



PUEBLO OF ISLETA POSITION DESCRIPTION

POSITION: Adult Day Care Assistant
PAY GRADE: NE6
FLSA STATUS: Non-Exempt
DEPARTMENT: Elderly
REPORTS TO: Adult Day Care Manager

JOB PURPOSE: Assists in the daily operations of the Adult Day Care Program to ensure the safety and well-being of elderly clients.

This position description may not include all of the listed duties, nor do all of the listed examples include all tasks which may be found or assigned to this position.

JOB DUTIES:

- Assists the Adult Day Care Manager with supervision of elderly clients in recreational activities, meals and snacks, field trips and health screenings.
- Works with the Activities Coordinator in developing and implementing activities appropriate to clients' interests, physical limitations or capabilities.
- Documents client's weekly notes, daily attendance and maintains daily activity roster for service unit tracking.
- Verifies pick up and drop off sites for clients.
- Transports passengers consisting of elderly clients to destinations as scheduled.
- Assists with the loading and unloading of passengers.
- Drives van in all weather conditions.
- Assists in keeping Day Care Center safe, clean and in good order.
- Reports concerns regarding the health and safety of clients to the Adult Day Care Manager.
- Answers incoming telephone calls, determines purpose of callers, and forwards calls to appropriate personnel or department.
- Takes and delivers messages or transfers call to voice mail when appropriate personnel are unavailable.
- Retrieves messages from voice mail and forwards to appropriate personnel.
- Welcomes on-site visitors, determines nature of business, and announces visitors to appropriate personnel. Answers questions about program services and provides general information.
- Attends meetings, trainings, workshops, as required or requested.
- Performs other duties as assigned.

SUPERVISION RESPONSIBILITIES: N/A



MINIMUM QUALIFICATIONS/REQUIREMENTS:

- High School Diploma/GED.
- One year related experience.
- First Aid and CPR Certification.
- Ability to speak Tiwa is preferred.
- Must be able to pass a TB screening.
- Valid New Mexico driver's license with ability to meet Pueblo of Isleta liability insurance requirements and maintain eligibility for insurance.
- Must be able to pass background check, with NO prior convictions of any felonies.
- Must be able to comply with the Pueblo of Isleta Drug Free Workplace policies.
- Must have fingerprinting completed prior to employment.

KNOWLEDGE, SKILL AND ABILITY REQUIREMENTS:

- Knowledge of Isleta Pueblo traditions, language, history and culture.
- Knowledge of department organization, functions, objectives, policies and procedures.
- Knowledge of the effects of aging on the physical, mental and emotional development of individuals.
- Knowledgeable of safety issues for elders and respond quickly and calmly in an emergency situation.
- Knowledge of rules of the road and road signage.
- Knowledge of New Mexico driver and passenger service regulations.
- Knowledgeable of the pueblo community, surrounding areas, and the City of Albuquerque.
- Knowledge of office functions, procedures, and policies.
- Skill in operating various word-processing, spreadsheets, and database software programs in a Windows environment.
- Skill in the operation of 8, 15, or handicapped passenger vans with the ability to use the handicapped equipment located on van.
- Skill in socializing and working with elders.
- Ability to drive safely and efficiently.
- Ability to communicate efficiently and effectively both verbally and in writing.
- Ability to supervise, organize and review the work of volunteers
- Ability to exercise independent judgment.
- Ability to handle multiple tasks and meet deadlines.
- Ability to interact and maintain good working relationships with individuals of varying social and cultural backgrounds.
- Ability to maintain confidentiality.

PHYSICAL DEMANDS:

- Must be able to sit for up to 6 hours per day while driving.
- Uses back, arms, hands when opening doors and using wheelchair lifts, levers, and equipment.
- Must be able to use long range vision while operating vehicles.



- Position requires frequent lifting of 50 lbs.

WORK ENVIRONMENT

- Work is performed indoors, outdoors, and in an automobile or passenger van.
- Exposure to exhaust and gas fumes may occur when driving or monitoring the automobile or van.
- Exposure to outdoor weather conditions.
- Employee may be exposed to unpleasant odors, bodily fluids, and infectious disease.
- Travel within and outside of the pueblo area is required.
- Frequent interaction with elders and the public.
- Evening and weekends work may be required.
- Noise level is usually moderate.

PREFERENCE:

Tribal preference and Native American Indian preference shall apply to all positions at Pueblo of Isleta.

EMPLOYEE'S CERTIFICATION:

I acknowledge receipt of this job description and my supervisor has discussed it with me.

Employee's Signature

Date



PUEBLO OF ISLETA POSITION DESCRIPTION

POSITION: Adult Day Care Manager
PAY GRADE: E3
FLSA STATUS: Exempt
DEPARTMENT: Elderly
REPORTS TO: Elderly Director

JOB PURPOSE: Achieves the program goals and objectives by planning, directing, monitoring and evaluating the daily operation of the Adult Day Care Program. Supervises the Adult Day Care Assistant(s) and works closely with the Elderly Director to develop and enhance program services.

This position description may not include all of the listed duties, nor do all of the listed examples include all tasks which may be found or assigned to this position.

JOB DUTIES:

- Assists the Director in establishing short and long-term goals, and objectives for the Adult Day Care Program.
- Provides direction and monitors the Adult Day Care Program daily operations.
- Performs daily tasks of the Adult Day Care Program including recreational activities, meals and snacks, field trips and health screenings for program clients.
- Prepares Adult Day Care data for the purpose of seeking funds under the supervision of the Director.
- Provide Community Outreach and Education regarding Adult Day Care Services.
- Assists in the development and implementation of a plan for state licensure.
- Plans, directs, and monitors department productivity and quality goals.
- Manages department budget; coordinates financial and budget activities for maximum operational efficiency.
- Writes proposals and grants to secure additional funding and grant monies for continuation and expansion of program services.
- Maintains current working knowledge of trends in elderly care.
- Prepares and presents reports on the status, activities and plans for current and future operations; keeps leadership and other departments informed of status of program activities by attending meetings and submitting reports.
- Hosts regular staff meetings to ensure communication among staff regarding program related activities.
- Creates policies and procedures for staff to ensure consistency and adherence to program goals.



- Enhances professional growth and development through participation in seminars, educational workshops, classes and conferences.
- Performs other duties as assigned.

SUPERVISION RESPONSIBILITIES:

- Manages Adult Day Care assistant, volunteers, and other staff and in the provision of elderly care services; provides coaching, counseling, training and feedback to employees; assigns, reviews, and delegates work and job responsibilities to designated staff.
- Hires, evaluates, disciplines and develops support staff.
- Coordinates training, orientations and continuing education of staff.

MINIMUM QUALIFICATIONS/REQUIREMENTS:

- Bachelor's Degree in Geriatrics, Nursing or a health related field.
- Four years progressive work experience in a tribal or government program working with children, elderly or handicapped adults; or equivalent combination of education and experience.
- First Aid and CPR Certification.
- Ability to speak Tiwa is preferred.
- Must be able to pass a TB screening.
- Valid New Mexico driver's license with ability to meet Pueblo of Isleta liability insurance requirements and maintain eligibility for insurance.
- Must be able to pass background check, with NO prior convictions of any felonies.
- Must be able to comply with the Pueblo of Isleta Drug Free Workplace policies.
- Must have fingerprinting completed prior to employment.

KNOWLEDGE, SKILL AND ABILITY REQUIREMENTS:

- Knowledge of applicable federal, state, county and local laws, regulations, and requirements.
- Knowledge of department organization, functions, objectives, policies and procedures.
- Knowledge of budget preparation.
- Knowledge of the requirements and standards related to the safe and efficient operation of passenger vehicles.
- Knowledge of the effects of aging on the physical, mental and emotional development of individuals.
- Knowledge of nutrition, disease prevention and healthcare.
- Knowledgeable of safety issues for elders and respond quickly and calmly in an emergency situation.
- Skill in socializing and working with Elders.
- Skill in operating various word-processing, spreadsheets, and database software programs in a Windows environment.
- Skill in preparing, reviewing, and analyzing operational and financial reports.
- Skill in supervising, training, and evaluating assigned staff.



- Skill in making effective decisions in emergency situations.
- Ability to interpret applicable federal, state, county and local laws, regulations, and requirements.
- Ability to work various schedules and extended hours.
- Ability to work independently and meet strict time lines.
- Ability to communicate efficiently and effectively both verbally and in writing.
- Ability to establish and maintain good working relationships with the individuals of varying social and cultural backgrounds.
- Ability to create and present effective speeches and presentations.
- Ability to analyze situations and adopt appropriate courses of action.
- Ability to establish and maintain professional relationships with the public and co-workers.
- Ability to make solid decisions and exercise independent judgment.

PHYSICAL DEMANDS:

- Talk, hear sit, stand; use hands to handle objects, equipment, controls and reach with arms and hands.
- Position requires frequent lifting of 25 lbs.

WORK ENVIRONMENT

- Work is performed in a typical interior/office or elderly care center environment.
- Employee may be exposed to unpleasant odors, bodily fluids, and infectious disease.
- Noise level is usually minimal.

PREFERENCE:

Tribal preference and Native American Indian preference shall apply to all positions at Pueblo of Isleta.

EMPLOYEE'S CERTIFICATION:

I acknowledge receipt of this job description and my supervisor has discussed it with me.

Employee's Signature

Date



PUEBLO OF ISLETA POSITION DESCRIPTION

POSITION: Outreach Manager
PAY GRADE: E3
FLSA STATUS: Exempt
DEPARTMENT: Elder Center
REPORTS TO: Elder Center Director

JOB PURPOSE: Identifies and coordinates services and resources to elder and their families. Is responsible for the tracking of service unit counts and reporting. Oversees the transportation program inclusive of scheduling and fleet management (meeting regulatory requirements, training and maintenance of vehicles).

This position description may not include all of the listed duties, nor do all of the listed examples include all tasks which may be found or assigned to this position.

JOB DUTIES:

- Serves as a resource advocate for elders; assists families with obtaining community services or refers individuals to public or private agencies or community services for assistance.
- Performs community outreach informing elders of services within Isleta Elder and serves on the marketing team.
- Partners with elder and families to complete Client Service Agreements for service implementation.
- Maintains an internal referral system to ensure that all new clients are receiving one or more eligible Elder Center service to include; Assisting the client in obtaining access to and coordination of necessary rehabilitative, medical and other services to include financial and medical benefits and entitlements.
- Conduct client assessments in accordance with State ALTSD requirements.
- Facilitates monthly case management team meetings with Elder Center Program managers to coordinate services.
- Provides crisis intervention as needed identifying and providing emergency services as needed.
- Builds and maintains collaborative relationships with families, agencies and community groups; represents the department at various meetings such as the Community Protection Meetings with POI Social Services.
- Coordinates and monitors use of services; including comprehensive tracking of client activities in relation to care plan such as attendance to all scheduled appointments, reviewing documentation of other in-house providers, and maintaining contact with external providers.



- Maintains service unit records, provides and submits accurate monthly and annual service unit reports to NM Aging and Long Term Services and Administration on Aging and/or other entities as requested.
- Develops educational and promotional materials on Elder Center services; plans, hosts and participates in special events and activities promoting Elder Center services.
- Attends management team and staff meetings; Prepares statistical reports and client status reports and submits to supervisor.
- Maintains standards and practice in accordance with applicable laws, regulations and requirements, as well as professional standards.
- Enhances professional growth and development through participation in educational programs, reading current literature, attending in-services, meetings and workshops.
- Manages the transportation of clients.
- Maintains the fleet of vehicles in accordance with regulations to include but not limited to: maintenance/repair records, training, cleaning/sanitizing and maintaining mileage records.
- Assists in the replacement of vehicles via applications and procurement of new vehicles.
- Maintains confidential information.
- Performs other duties as assigned.

SUPERVISION RESPONSIBILITIES:

- Provide daily supervision of Data Clerk/Receptionist and Transporters.

MINIMUM QUALIFICATIONS/REQUIREMENTS:

- High School Diploma/GED, Associate's Degree preferred
- Five years' work experience in community services, casework or outreach programs.
- Food Handlers Card, CPR and First Aid Certification
- Ability to speak Tiwa is preferred.
- Valid New Mexico driver's license with ability to meet Pueblo of Isleta liability insurance requirements and maintain eligibility for insurance.
- Must be able to pass background check, with NO prior convictions of any felonies.
- Must be able to comply with the Pueblo of Isleta Drug Free Workplace policies.
- Must have fingerprinting completed prior to employment.

KNOWLEDGE, SKILL AND ABILITY REQUIREMENTS:

- Knowledge of applicable federal, state, county and local laws, regulations, and requirements.
- Knowledge of the effects of aging on the physical, mental and emotional development of individuals.
- Knowledgeable of safety issues for elders and respond quickly and calmly in an emergency situation.
- Knowledge of elderly outreach services and activities, funding agencies, and community health care and vocational services.
- Knowledge and understanding of the Isleta Pueblo culture, tradition and values.



- Skill in socializing and working with elders.
- Skill in operating various word-processing, spreadsheets, and database software programs in a Windows environment.
- Ability to maintain confidentiality.
- Ability to work independently and meet strict time lines.
- Ability to communicate efficiently and effectively both verbally and in writing.
- Ability to establish and maintain good working relationships with the individuals of varying social and cultural backgrounds.

PHYSICAL DEMANDS:

- Talk, hear sit, stand; use hands to handle objects, equipment, controls and reach with arms and hands.
- Position requires frequent lifting of 25 lbs.

WORK ENVIRONMENT

- Work is performed in a typical interior/office, home, elderly community center or home environment.
- Employee may be exposed to unpleasant odors, bodily fluids, and infectious disease.
- Frequent interaction with the public.
- Travel within and outside of the Pueblo area is required.
- Evening or weekend work required.
- Noise level is usually minimal.

PREFERENCE:

Tribal preference and Native American Indian preference shall apply to all positions at Pueblo of Isleta.

EMPLOYEE'S CERTIFICATION:

I acknowledge receipt of this job description and my supervisor has discussed it with me.

Employee's Signature

Date



PUEBLO OF ISLETA POSITION DESCRIPTION

POSITION: Van Driver
PAY GRADE: NE3
FLSA STATUS: Non-Exempt
DEPARTMENT: Elderly
REPORTS TO: Outreach Manager

JOB PURPOSE: Drives clients to various destinations in a safe and timely manner including non-medical appointments, shopping, errands, field trips, visitations, and center activities. Ensures client safety by adhering to established department policies, procedures, and regulations.

This position description may not include all of the listed duties, nor do all of the listed examples include all tasks which may be found or assigned to this position.

JOB DUTIES:

- Transports passengers consisting of elderly clients to destinations as scheduled.
- Assists with the loading and unloading of passengers.
- Uses wheelchair lifts and wheelchair tie downs to ensure the safety and security of passengers.
- Observes all designated speed limits and driving laws while operating vehicles.
- Verifies pick up and drop off sites for clients.
- Exhibits cooperation, courtesy and a positive attitude toward the public and with clients' families and staff.
- Drives vehicles in all weather conditions.
- Ensures that all vehicles are maintained in a safe operating condition.
- Schedules routine vehicle maintenance including; oil changes, brake inspection, wheel alignments, and reports problems or repairs as needed.
- Performs preventative pre-trip and post-trip inspections on vehicles and keeps records of mileage.
- Documents client contact and compiles data.
- Follows proper procedures and policies when involved in an accident or when a client is hurt in the van; ensures accident report is completed in a timely manner.
- Attends meetings and in-services as assigned.
- Maintains complete confidentiality of client information.
- Observes and follows all policies and procedures set forth by supervisor.
- Performs other job duties as assigned.

SUPERVISION RESPONSIBILITIES: N/A



MINIMUM QUALIFICATIONS/REQUIREMENTS:

- High School Diploma/GED preferred.
- One year related work experience.
- Ability to speak Tiwa is preferred.
- Must be able to pass a TB screening.
- First Aid and CPR Certification.
- Valid New Mexico driver's license with ability to meet Pueblo of Isleta liability insurance requirements and maintain eligibility for insurance.
- Must be able to pass background check, with NO prior convictions of any felonies.
- Must be able to comply with the Pueblo of Isleta Drug Free Workplace policies.
- Must have fingerprinting completed prior to employment.

KNOWLEDGE, SKILL AND ABILITY REQUIREMENTS:

- Knowledge of applicable federal, state, county and local laws, regulations, and requirements.
- Knowledge of rules of the road and road signage.
- Knowledge of New Mexico driver and passenger service regulations.
- Knowledgeable of the pueblo community, surrounding areas, and the City of Albuquerque.
- Skill in the operation of 8, 15, or handicapped passenger vans with the ability to use the handicapped equipment located on van.
- Ability to demonstrate sensitivity to the needs of the elderly.
- Ability to drive safely and efficiently.
- Ability to analyze situations and adopt appropriate courses of action.
- Ability to respond to and remain calm in an emergency or crisis situations.
- Ability to exercise independent judgment.
- Ability to interact and maintain good working relationships with individuals of varying social and cultural backgrounds.
- Ability to maintain confidentiality.
- Ability to work independently and meet strict time lines.
- Ability to communicate efficiently and effectively both verbally and in writing.

PHYSICAL DEMANDS:

- Must be able to sit for up to 6 hours per day while driving.
- Uses back, arms, hands when opening doors and using wheelchair lifts, levers, and equipment.
- Must be able to use long range vision while operating vehicles.
- Position requires frequent lifting of 50 lbs.

WORK ENVIRONMENT

- Work is performed indoors, outdoors, and in an automobile or passenger van.
- Exposure to exhaust and gas fumes may occur when driving or monitoring the automobile or van.



- Exposure to outdoor weather conditions.
- Travel within and outside of the pueblo area is required.
- Noise level is usually moderate.

PREFERENCE:

Tribal preference and Native American Indian preference shall apply to all positions at Pueblo of Isleta.

EMPLOYEE'S CERTIFICATION:

I acknowledge receipt of this job description and my supervisor has discussed it with me.

Employee's Signature

Date