

and Rail Division. At delivery, your check is given to the vendor, and NMDOT is billed for the difference.

Capital to Subgrantee – When you purchase any approved capital item that that is not on a state price agreement, including large buses, radios, and other requested capital. You will initially pay 100% of the purchase. Upon submitting the appropriate documentation to the Transit and Rail Division, you will be reimbursed 80%.

CAPITAL TO SUBGRANTEE OPTION IS NOT AVAILABLE FOR NON-PROFIT ORGANIZATIONS

III. Financial Information

A) CAPITAL BUDGET

ELIGIBLE CAPITAL COSTS

ITEM DESCRIPTION	2016 ACTUAL EXENDITURES	2017 APPROVED BUDGET	2018 PROJECTED EXPENDITURES
3-01-20 Radios & Base Stations	\$ 0.00	\$ 0.00	
3-01-25 Other Capital Expenses	\$ 0.00	\$ 0.00	
3-01-40 Surveillance System	\$ 0.00	\$ 0.00	
3-01-45 15 Passenger Van (W/Lift)	\$ 0.00	\$ 0.00	
3-01-50 15 Passenger Van (W/Ramp)	\$ 0.00	\$ 0.00	\$106,856
3-01-60 Mobile Radios	\$ 0.00	\$ 0.00	
TOTAL ELIGIBLE COSTS	\$ 0.00	\$ 0.00	\$106,856
VEHICLE DISPOSITION PROCEEDS	\$ 0.00	\$ 0.00	\$0.00
NET CAPITAL (Total Capital less Vehicle Disposition Proceeds)			\$106,856

LOCAL SHARE SOURCES (specify)

The 20% local share will be provided by the tribal council per resolution			
TOTAL LOCAL SHARE (20%)			** \$21,375.20

FEDERAL SHARE (80%)			** \$85,500.80
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B) OPERATING BUDGET: INFORMATION PROVIDED IN THE SPACE BELOW IS USED TO GET A BASELINE OF OPERATING FUNDS THAT YOU PROVIDE TO YOUR 5310 ELIGIBLE PROGRAM.

THESE FUNDS ARE NOT DIRECTLY RELATED TO THE CAPITAL GRANT YOU ARE APPLYING FOR.

ITEM DESCRIPTION	2016* ACTUAL EXPENDITURES	2017 APPROVED BUDGET	2018 PROJECTED EXPENDITURES
Drivers Salaries/Fringe Benefits	\$ 54,000.00	\$ 55,080.00	\$ 56,181.60
Support Staff/Fringe Benefits	\$ 47,000.00	\$ 47,940.00	\$ 48,898.80
Fuel, Lubricants, Tires	\$ 47,391.24	\$ 48,339.06	\$ 49,305.85
Maintenance	\$ 15,355.08	\$15,662.18	\$ 15,975.43
Insurance	\$ 15,000.00	\$ 15,300.00	\$ 15,606.00
Other (Please explain)	\$ 5,000.00	\$ 5,100.00	\$ 5,202.00
TOTAL TRANSPORTATION	\$ 183,746.32	\$187,421.25	\$191,169.67

NON-TRANSPORTATION	\$133,185.22	\$135,848.92	\$138,565.90
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TOTAL EXPENDITURES	\$316,931.54	\$323,270.17	\$329,735.57
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* Prorate expenditures to end of the current fiscal year

1. Please list all other non-transportation services your agency provides.

The Elderly Services Program provides services that promote healthy aging and quality access to resources within Pueblo boundaries and in communities outside Pueblo boundaries including services in Albuquerque, Santa Fe and as well local towns and villages located throughout Sandoval County. Elderly Services include the following. SUPPORTED SERVICES: Assisted transportation; case management; outreach; homemaker/housekeeping; home visiting; communication services; language interpretation/translation; advocacy and representation; and recreational and cultural events. HEALTH PROMOTION AND DISEASE PREVENTION: Health education and training; monthly health screenings; nutrition education; physical fitness and exercise; and congregate and home-delivered meal services. CAREGIVER SUPPORT PROGRAM provides services directly to the caregiver that include: Access assistance; counseling and support; information services; and supplemental services all of which are focused on preventing caregiver burn out and stress reduction for unpaid family caregivers caring for loved ones in their homes.

2. Please list all funding sources and amounts received for both general budget and transportation budget.

NM State Aging and Long Term Services Department Indian Area Agency on Aging -	\$143,000.00
Federal: Title VI Older Americans Act Grants for Native Americans -	\$109,690.00
Federal: Title VI Older Americans Act Family Caregiver Support Program -	\$35,700.00

3. Why do you need this equipment (check all that apply)?

a.	<input type="checkbox"/>	Replace existing vehicle(s) (LIST VIN, TYPE, MILEAGE, AND AGE OF EACH VEHICLE)
b.	<input checked="" type="checkbox"/>	Establish service to new area
c.	<input type="checkbox"/>	Add wheelchair capacity to existing vehicles
d.	<input checked="" type="checkbox"/>	Increase number of vehicles available for demand responsive service
e.	<input type="checkbox"/>	Decrease vehicle size for service
f.	<input checked="" type="checkbox"/>	Increase vehicle size for service
g.	<input checked="" type="checkbox"/>	Improve passenger access to service

Search Results

Current Search Terms: pueblo* of San* felipe*

Your search for "Pueblo* of San* Felipe* " returned the following results...

Notice: This printed document represents only the first page of your SAM search results. More results may be available. To print your complete search results, you can download the PDF and print it.

Entity San Felipe Pueblo Housing Authority

DUNS: 141956230
Has Active Exclusion?: No
Expiration Date: 04/04/2017
Purpose of Registration: Federal Assistance Awards Only

CAGE Code: 5F1Q1
DoDAAC:
Delinquent Federal Debt? No

Status: **Active** (+)
[View Details](#)

Entity PUEBLO OF SAN FELIPE

DUNS: 038306643
Has Active Exclusion?: No
Expiration Date: 12/28/2016
Purpose of Registration: Federal Assistance Awards Only

CAGE Code: 4CA25
DoDAAC:
Delinquent Federal Debt? No

Status: **Active** (+)
[View Details](#)

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Note to all Users: This is a Federal Government computer system. Use of this system constitutes consent to monitoring at all times.



State price agreement for transit vehicles is available at this time (Web link to price agreement number):

Statewide Transit Vehicle Price Agreement - Agreement 60-00015
<http://www.generalservices.state.nm.us/uploads/files/SPD/Contracts/60-000-15-00015%20Transit%20Vehicles.pdf>

- Agencies have two options for vehicle procurement:
- (1) Order vehicle(s) from approved price agreement (Web link above)
 - (2) Implement your own competitive bid procurement process

Description, quantity, and cost of capital items to be purchased:

Refer to Section 3-01-00-Capital Costs

Quantity = 2
Allstar 22 16 Passenger + 2 Wheelchair Vehicles @ \$53,438 each
2016 Pricing per GSA Agreement No. 60-00015 @ \$53,438 each * 2 = \$106,876 Total

C) Please provide and check item:

- 1 Copy of Articles of Incorporation
- 2- X Copy of 501(c) 3 Certification (Federal Tribal Certification)
- 3- X Copy of most current audit
- 4 If transit-related audit findings occurred, copy of corrective action response submitted to auditor.
- 5 If a non-profit organization (first time applicants only), copy of procurement procedures that comply with FTA Circular 4220.

http://www.fta.dot.gov/legislation_law/12349_16011.html

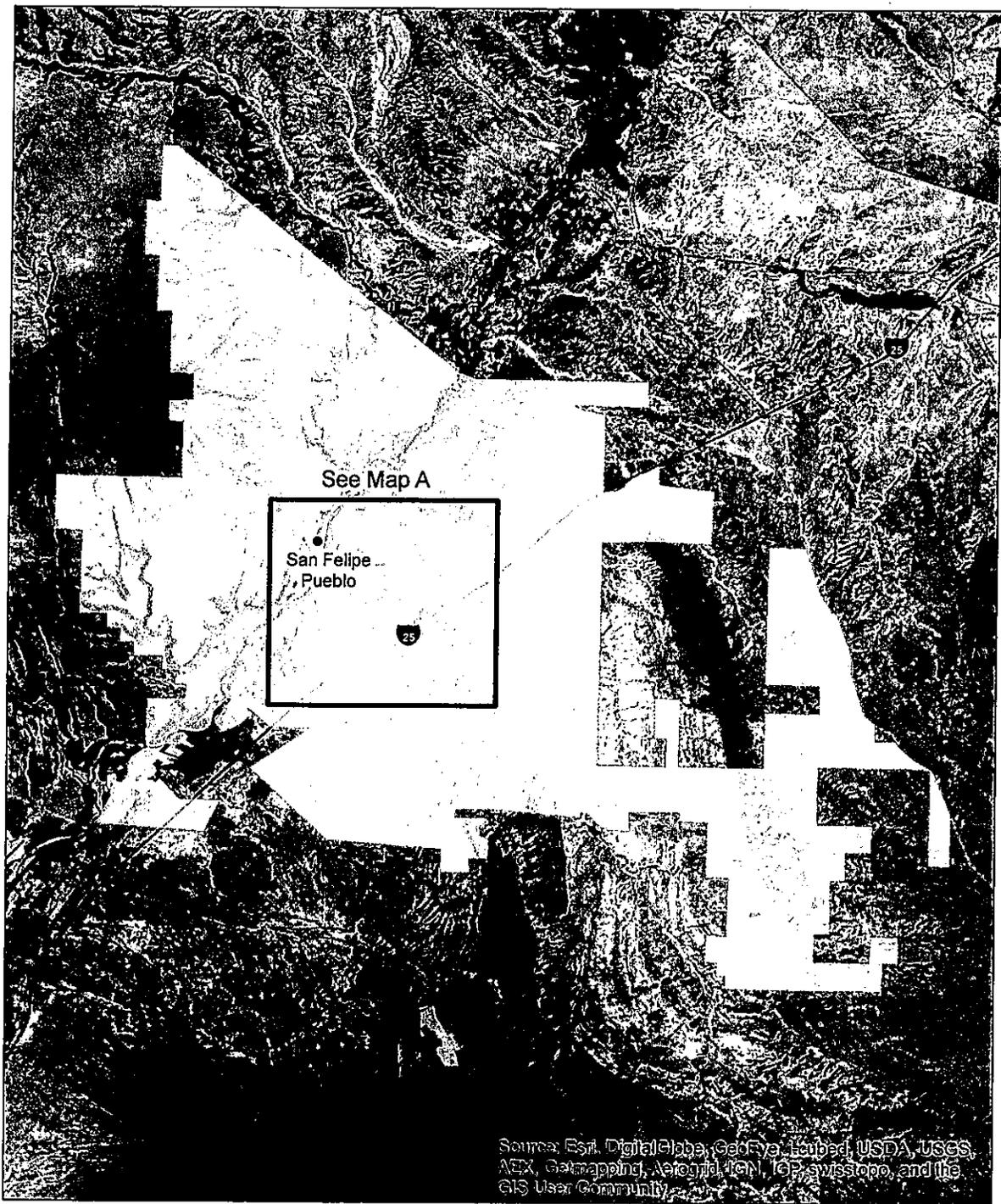
IV. Program Description

A) The service you provide or intend to provide will be (check all that applies):

<input checked="" type="checkbox"/>	Fixed route
<input type="checkbox"/>	Modified fixed route
<input checked="" type="checkbox"/>	Demand responsive
<input checked="" type="checkbox"/>	Section 5310

B) This request for funding will (check all that apply):

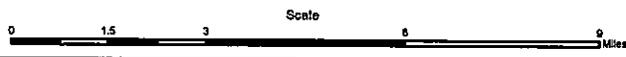
<input type="checkbox"/>	start up new services
<input type="checkbox"/>	reduce service from current level
<input type="checkbox"/>	maintain service at current level
<input checked="" type="checkbox"/>	expand existing service to additional areas



Legend

 San Felipe Pueblo Boundary

Map of San Felipe Pueblo Boundary

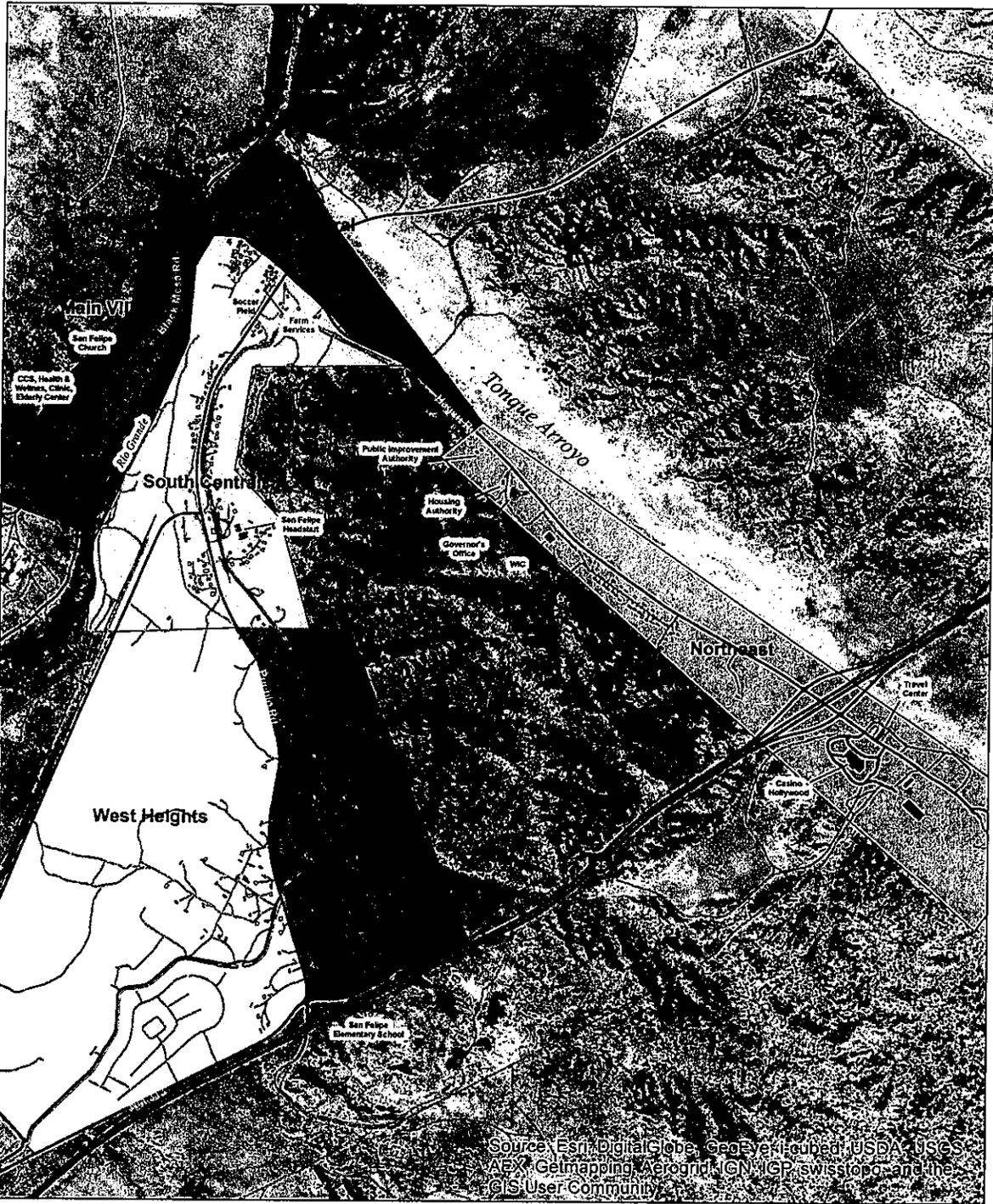


UTM Zone 13 NAD 83

Map Image Courtesy: ESRI
The usage of this mapdata for engineering, construction or other purposes is prohibited. Any use of this product, for any purpose, by any person, may not meet the requirements of the Pueblo of San Felipe Department of Natural Resources Geographic Information System.

Department of Natural Resources
Geographic Information Systems

Map A



Source: Esri, DigitalGlobe, GeoEye, Earthstar (USA), USGS, AeroGRID, IGN, IGP, swisstopo, and the GIS User Community

Legend

- Major Roads
- Minor Roads
- River
- Municipal Buildings
- Residential Buildings
- East Heights
- Main Village
- North Central
- Northeast
- South Central
- West Heights



Map of San Felipe Pueblo Boundary

UTM Zone 13 NAD 83

This map is provided for engineering, planning, and other professional uses only. It is not intended for use in any other way. Any use of this map, in whole or in part, for any other purpose is prohibited. This map is provided for engineering, planning, and other professional uses only and does not imply endorsement by the Pueblo of San Felipe Department of Natural Resources Geographic Information Systems.



Department of Natural Resources
Geographic Information Systems

C) If applicable, please briefly describe the new or expanded service.

The acquisition of the new vehicles will allow the expansion of transportation services to: A newly developed sub-division within the Pueblo boundaries; and approximately 852 age eligible socially isolated clients and clients with the greatest need. Additional transportation series will be expanded to unpaid family caregivers to accompany their elders to medical appointments, case management services, and other appointments requiring assistance advocacy from family caregivers.

D) Is the program included in the RTPO/MPO Coordinated Public Transit Human Services Transportation Plan?

	YES
X	NO

E) 5310 Program

Number of one-way passenger trips per month	
Elderly (non-disabled)	1,556
Disabled (including elderly)	728
General Public	-0-
TOTAL	1,920
Number of unduplicated persons transported per month	2,284

V. Description of Service Area

A) Check the most appropriate description of your community:

	Urbanized Area (UZA) or Large Urban areas with population of 200,000 or more
	Small Urban areas with population of 50,000 – 199,999
X	Non-urbanized/Rural (50,000 people or less)

B) Please list all the municipalities and counties served by your program:

The following Transportation Services are provided to elders: within the tribal service area on a daily basis; outside the tribal service area extending into Sandoval, Bernalillo and Santa Fe Counties. These services are provided more than five times per month for necessary services and for accessing resources which are not available within the tribal service area.

C) Please complete the following demographic information for your service area. Exact counts are preferred, but estimates are acceptable. For this section, you are describing the same population two different ways, so your total number of population served by ethnicity

Category should equal the total number of population by elderly or disabled status.

Ethnicity Category	Population	%
Black	0	0
Hispanic	0	0
Asian or Pacific Islander	0	0
American Indian or Alaskan Native	3795	100%
White	0	0
Other	0	0
	*3795	100%

= TOTAL* =

%	Population	Elderly/Disabled Category
22.4	852	Elderly (non-disabled)
18.3	695	Persons with Disabilities (including elderly)
59.3	2248	Other (everyone else)
	*3795	

* These totals should equal.

1) Source (if other than US Census Bureau):

Pueblo of San Felipe Tribal Enrollment Office

D) When applying for Section 5310 funding as the coordinator of transportation services in your area, complete the section above using your current program information. In addition, please fill out the following section for the organizations/programs you will serve.

Name of Organization Served	Number of People Transported
Pueblo of San Felipe Systems of Care	35
Pueblo of San Felipe Health Clinic	45
Pueblo of San Felipe Housing Auth.	25
Pueblo of San Felipe Family Services	35
Pueblo of San Felipe Dental Clinic	35
Pueblo of San Felipe BHD	35
Pueblo of San Felipe Elderly Services	852
Pueblo of San Felipe Family Caregiver Program	50
	TOTAL: 1112

E) Please provide and check:

1- Map of Service Area (on 8 X 11 page)

2-

VI. Ridership and Transit System Statistics

A) Complete years that are applicable

Line #	Category	2016	2017	2018 Projected
1	Annual Ridership	77	84	1500
2	Annual Mileage			
3	Annual Vehicle Hours	1872	1960	2000

*** Prorate statistics to end of FY.** Please note that the numbers provided in this section for FY16 and FY17 are only inclusive of direct transportation services provided under the Elderly Services Program.

VII. Vehicle Inventory – include all vehicles Information for each vehicle is extended to the next page. Please add additional sheets if necessary.

#	Make/Model	Year	Mileage	VIN #	Status (R = regular service, B = backup, S = spare, I = inactive)	Ambulatory/Walk-On Psgr. Capacity.	Last Preventive Maint. Date	Wheel-chair Spaces (# of, or 0)	Lift / Ramp Equipped? (Yes or No)	Condition (E = excellent, G = good, F = fair, P = poor (OOSGR))	Grant Source of Funding (e.g. 5310 FY09)	Estimated Replacement Date
1	Ford Explorer	2006	45,071.2	1FMEU73E46UA68440	R	7	6/16	N/A	NO	GOOD		2026
2	F-150	2002	82,307.0	1FTRW07692KB16983	R	5	6/16	N/A	NO	FAIR		2018
3	Ford E-350 SD	2005	39,971.7	1FDWE35S75HA59848	R	15	6/16	0	NO	FAIR		2018
4	Ford-350 CTV	2005	49,687.3	1FDWE35L95HA93637	R	14	6/16	2	YES	FAIR		2018
5	Ford E-2500	2006	18,278.6	1FDXE45S06DA96002	B	25	6/16	0	NO	GOOD		2020
6	Ford Ranger – Catering truck	2007	28,175.6	1FTYR10U07PA19831	R	2	6/16	0	NO	FAIR		2016
7	Dodge Caravan	2002	---	2B4GP74L72R538322	I	---	---	N/A	NO	POOR		---
8	Ford E-350	2004	---	1FBSS31PX44A68575	I	---	---	2	YES	POOR		---
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												

Note: Vehicles 7 & 8 have been inoperable for 4+ years

(cont.) VII. Vehicle Inventory – include all vehicles

#	Category	Length	Approx GW	# of Seats	Average Cost	Minimum Life		Vehicle /w Gas	Vehicle /w Diesel (D) or Alternative fuel (A)	Maturity Date
						Year	Miles			
1	SUV		6190LB/2808KG	7	Unknown	10 years	Unknown	Yes		2016
2	Truck		6350	4	Unknown	10 years	Unknown	Yes		2012
3	Econo Van		10700lb/4853kg	9	Unknown	10 years	Unknown	Yes		2015
4	Econo Van		11500lb/5216kg	8	Unknown	10 years	Unknown	Yes		2015
5	Econo Van		14050lb./6373kg	26	Unknown	10 years	Unknown	Yes		2016
6	Meals Truck		1400lb./635kg	2	Unknown	10 years	Unknown	Yes		2017
7	Van		Inoperable	—	—	10 years	Unknown	Yes		2012
8	Passenger Van		Inoperable	—	—	10 years	Unknown	Yes		2015
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										

Note: Vehicles 7 & 8 have been inoperable for 4+ years

VII. Other Fixed Assets: N/A

Transit-related items purchased with FTA funds that have been purchased within the last five years and have not been disposed. (Please add additional sheets if necessary)

#	Year purchased	Description of Item	Physical Location (if mobile item -M)	Item Assigned to (Name)	Purchase Date	Make	Model Serial #	Purchase Price	IF ARRA -A
1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2									
3									
4									
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14									

CERTIFICATION: I certify that the information given in Section VII of this application is complete, accurate, and true to the best of my knowledge. **No FTA funds have been utilized in the past 5 years.**

Signature:  Title: **Tribal Administrator**

VIII. Civil Rights

- A) Please provide a list of any active law suits or complaints naming your organization/agency with alleged discrimination on the basis of race, color, sexual preference, or national origin with respect to service or other transit benefits.

-None

- B) Also provide a summary of all civil rights compliance review activities conducted during the last three (3) years. The summary shall include: **N/A**

1. Purpose or reason for review;
2. Name of organization performing the review;
3. Summary of findings and recommendations of the review; and
4. Report on the findings and recommendations of the review.

- C) Finally, provide a list of any additional transit related funds or applications currently in place, which will supplement this grant. (Describe any funds you already have that you plan to use to supplement this grant, and describe any applications you have made for funds to supplement this grant).

The additional resources available to supplement this grant include:

- **Older Americans Act – Title VI Grants for Native Americans - \$109,690.00 (This grant expires in March 2017. In December 2016 we will submit our funding request to renew this grant for a 3 year period beginning April 2017 through March 2020.)**
- **Older Americans Act – Family Caregiver Support Program - \$35,700.00 (NM State Grant through June 2017 ... we anticipate renewal at a 5% reduced funding level.)**
- **NM Aging and Long Term Services Department Indian Area Agency on Aging - \$ 143,000.00 (State grant subject to 5% reduction in FY-18.)**

Each of these sources of funding contributes to transportation services provided to elder clients. With the expansion of services to include the unpaid family caregivers the number of clients will increase significantly.



Office of the Governor

RESOLUTION NO. SFP 2016-31

**AUTHORIZING FY-18 APPLICATION TO NEW MEXICO DEPARTMENT OF
TRANSPORTATION SECTION 5310 ENHANCED MOBILITY OF SENIORS
AND INDIVIDUALS WITH DISABILITIES
& THE COMMITTING 20% MATCHING FUNDS**

At a duly called meeting of the Tribal Council of the Pueblo of San Felipe ("Pueblo"), the following resolution was passed:

WHEREAS, the Pueblo of San Felipe is a federally recognized Tribe existing and acting pursuant to its inherent and retained sovereignty; and

WHEREAS, the Tribal Council is empowered to act in all matters that concern the health, safety, and wellbeing of the Pueblo and its tribal members; and

WHEREAS, the Pueblo of San Felipe elderly population is rapidly growing and the demand for services are increasing substantially; and

WHEREAS, the Pueblo recognizes that there is a critical need for meeting and continuation of the transportation needs of the community's elder population; and

WHEREAS, the Pueblo's Tribal Council commits to contribute no less than 20% of the total net cost of the total request of transportation service vehicles and equipment; and

WHEREAS, the Pueblo has submitted the required Letter of Intent to apply for funding support under the New Mexico Department of Transportation Section 5310 – Enhanced Mobility of Seniors and Individuals with Disabilities; and

NOW, THEREFORE BE IT RESOLVED that the Pueblo of San Felipe Tribal Council respectfully requests funding support under the New Mexico Department of Transportation Section 5310 for FY 2018, and hereby commits tribal funds in the amount of \$21,375.20 to fulfill the 80/20 matching requirement.

BE IT FURTHER RESOLVED THAT:

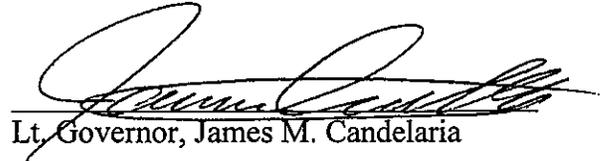
1. The Pueblo of San Felipe declares that the eligibility requirements of the New Mexico Department of Transportation Section 5310 – Enhanced Mobility of Seniors and Individuals with Disabilities are met.
2. The Pueblo of San Felipe assures that compliance requirements and the rules and regulations of the New Mexico Department of Transportation Sections 5310 – Enhanced Mobility of Seniors and Individuals with Disabilities shall be met.

CERTIFICATION

We, the undersigned, respectfully as Governor and Lt. Governor, certify that the foregoing resolution was adopted at a dully called meeting of the Pueblo of San Felipe Tribal Council on this 17th day of August, 2016 with a quorum being present.



Governor, Michael T. Sandoval

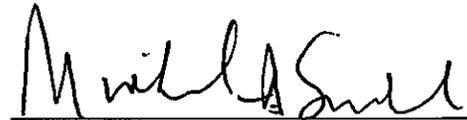


Lt. Governor, James M. Candelaria

ATTEST:



Tribal Council Member



Tribal Council Member



JUSTIFICATION

MISSION STATEMENT:

The Pueblo of San Felipe Elderly Services Program commits to provide services to the elder clients of the community where they will be allowed to maintain an independent, healthy, productive and quality lifestyle through love, compassion, and respect. Services will be tailored to provide elders of the Pueblo with a comprehensive, multifaceted, and effective Elderly Services Program which meets the needs and expectations of all elders including those with greatest social and economic needs in a manner that is reflective of the culture and traditions of the Pueblo of San Felipe, so that elders can remain in their home and continue to make valuable contributions to the Pueblo.

ELDERLY PROGRAM SERVICES:

The Pueblo of San Felipe Elderly Services Program has the responsibility of providing a program to meet the needs of community elders and adults with disabilities. The program strives to provide a coordinated system of services in the areas of nutrition, social supportive services, and caregiver support services. Some of the services provided include: case management, information and assistance, outreach, assisted/transportation, advocacy and representation, home visiting, telephoning, recreational/cultural affairs services, interpretation/translating, education and training on various topics related to aging. Under the program's nutritional services division clients are provided with congregate meals, as well as home-delivered meals for clients who are frail and/or home bound. In addition to social supportive and nutrition services, the program provides health promotion and disease prevention initiatives which include: health screenings, home safety/accident prevention, nutrition education including diabetes health education, and physical fitness/exercise. It must be noted that the Pueblo of San Felipe Elderly Services Program provides services to non-tribal members who either have familial relationships with tribal members or those who reside in surrounding Pueblo communities. To ensure that services are not duplicated for non-tribal clients, the program requests an official letter from the respective Tribal program stating that the individual is not receiving services from their program.

NEED FOR ELDERLY SERVICES:

The Role of Elders in the Tribal Community: The Pueblo of San Felipe conducted two community needs assessments, one through the SAMHSA-funded Circles of Care grant in 2010 and one through the Maternal Infant and Early Childhood Home Visiting grant in 2011. The needs assessments engaged various stakeholders and included two major components: an assessment of community needs and an analysis of the capacity of systems to meet these needs. Both needs assessments noted that *elders are highly respected and important to the community* as they are a population that is often sought for advice. Linked to this theme is language, the foremost asset that links San Felipe tribal members to their culture and traditional livelihood. While the majority of the community speaks Keres (87%), the needs assessments found that elder tribal members have a deep fear of losing the Keres language. They believe that the Keres language will begin to dissipate with younger generations transitioning to solely speaking the English language. Elders are the primary resource for younger generations to retain the language for the future, hence strengthening the importance of elders in the community.

Geographic Location & Impact on Elders: The Pueblo of San Felipe is a tribal community located in Sandoval County, NM, between Albuquerque, 30 miles to the south, and Santa Fe, 33 miles to the north. Although situated between two urban centers, the Pueblo is rural and isolated. San Felipe has been located along the banks of the Rio Grande for over seven hundred years, and the community was well established at the time Spanish explorers arrived in the 16th century. The Pueblo was federally recognized by the United States under the Treaty of Guadalupe Hidalgo in 1848. The Pueblo has many unpaved roads and surfaces which is based on the culture and traditions that have been practiced since time immemorial, and will not be paved because of these reasons and purposes. While precautions are taken to ensure safety and vehicle efficiency these surfaces contribute to the rapid deterioration of our vehicles. An increased emphasis on maintaining routine maintenance is in place. However, since our current vehicles have reached their maturity, it is increasingly more difficult to maintain them.

Pueblo elders believe in communal living and some elders still reside in multi-family homes as this is a traditional practice that has existed since time immemorial. Unfortunately this is no longer the norm for many of our elders. This practice was important because it assured that elders and their needs were taken care of as they age and ensured that elders were not isolated. Today, the Pueblo has successfully developed homes for families in a sub-division area away from the Main Village. Transportation is required to travel between the sub-division and the Main Village. Inadvertently this has created a hardship on the elders who were used to having many generations reside with them or nearby. They are now finding themselves alone in their homes to care for themselves often resulting in loneliness and isolation. Every effort is made to ensure caregiver services are provided on the Pueblo. However, currently there is no funding from the state to enhance caregiver services/programs and the ability to meet “caregiver need” on the pueblo is limited.

Loneliness and isolation contribute to health disparities amongst the elders which is often seen in a rapid deterioration of their health and well-being since many feel they are no longer needed or making valuable contributions to their families and community. Their role as elders and their contributions so valued by the Pueblo is being undermined by their ongoing physical isolation and is a growing concern for the Pueblo. Reconnecting the elders back to the Pueblo Community and their families and the provision of necessary wrap around services by ensuring transit access via a capital investment through the purchase of two Pueblo vehicles for the elderly is an essential first-step to increase and sustain their health and well-being.

Socioeconomic Profile of the Pueblo of San Felipe:

The Pueblo is a sovereign nation and is ruled by traditional laws. The Pueblo governs itself within its territory. It operates its own Tribal Court for members of the Pueblo. The Governor, Lieutenant Governor, War Chief and other tribal leadership officials are appointed for a one-year term by the religious leaders of the Pueblo. The Tribal Council is the governing body for the Pueblo. Tribal administration consists of two tribal administrators and various department heads. Currently, departments consist of: Finance, Health and Wellness, Maintenance, Information Technology, Natural Resources, Public Improvement Authority, Human Resources, Child Care, Education, Elderly Services, Enrollment, Family Services, Head Start, WIC and Tribal Court.

Although strong in cultural grounding, San Felipe, like many tribes in NM, struggles with modern influences and rural isolation. According to the most recent estimates, there are 4,261 residents of the

Pueblo of San Felipe (US Census ACS, 2014). Most residents (80.3%) self-identify as American Indian. According to the 2010 Census there was an 87.8% increase in the number of persons on the Pueblo 65 and older compared to 2000. Poverty is an extensive problem in San Felipe. The U.S. Census Bureau estimated that 23% of the population of San Felipe Pueblo CDP lives below the poverty level. This rate is a slightly higher than the state of New Mexico and varies among age groups. Estimated per capita income in 2013 was \$10,533. Due to significant number of elders living in poverty, there will be an increasing demand for services designed for elders with low incomes. As elders with limited incomes become frail, the demand for many types of subsidized services increases.

Transportation: The Pueblo of San Felipe Transit Study was conducted from December 2014 to May 2015, using a multi-pronged approach that considered current resources, partnership opportunities and community goals. The project's planning team worked to document the Pueblo's current transit resources and deficiencies, and develop a vision for Pueblo-based transit services based on best practices, community needs, development goals and partnership opportunities. Findings included: Transit services available to Pueblo residents are limited as there is no publicly owned, open access transit service available on San Felipe Pueblo. Transit services are available specifically to serve the elderly and their spouses, those who are physically and/or medically disabled if they reside with an eligible elder. Services include: limited van service for residents of the Elderly Center, and medical appointment van service through the Indian Health Service's Community Health Representative Program. The Study concluded that in light of the Pueblo's expansive land base, housing developments and tribal facilities, there is an increasing need for better transit availability.

The 2014 Transit Study examined the Elderly Center Van Service specifically and found the following: The Elderly Center provides nutrition, cultural and social services to Pueblo community elders. The program serves 205 seniors. The program offers a daily meal, and provides transportation to elders who wish to attend – typically about 20-25 seniors. The Center also delivers meals to elders who are home-bound. The Center also offers programs for seniors at the Center and field trips off-reservation, along with a twice-monthly shopping and errand expedition to Bernalillo. If the CHR ride service is not available, the Elderly Center will provide transportation to medical or other appointments, or work with family members to help the senior travel to the appointment. The Elderly Center has in operation one 15-passenger bus, and one 14 passenger bus with wheelchair access. These vehicles are tribally owned. There is a need for transit options for seniors to incidental appointments and errands, particularly to the Human Services Department in Bernalillo. Since that Study was conducted, the two vehicles have reached maturity and the need for safe and reliable vehicles to transport tribal elderly and those with disabilities is urgent.

PROGRAM CHANGES OR EXPANSION:

Currently, there is a total population of 852 elders eligible for services who reside on the reservation but this population is growing rapidly as baby-boomers reach retirement age. Furthermore, the percentage of this population anticipated to seek services from the program will increase because recent housing construction is allowing younger members of overcrowded homes to move into modern housing, with the result that more elders are isolated and accordingly prime candidates for services. The Pueblo is looking at a 23.4% increase of its elder population over the next four years. The roles of the elderly are also changing. We have a number of cases where grandparents are raising grandchildren, and become the primary

providers for their households. These factors result in the following: an increased demand in meals, transportation, translation/interpretation, case management, and caregiver service. This role results in securing economic assistance through public benefits/assistance which also require transportation services outside of the tribal service area. Many elders do not have reliable means of transportation and solely depend on transportation services provided through the Elderly Services Program.

Program services are expanding as the roles for the Elderly change. Over the last few years we have seen a great expansion universally in the range and variety of, applicable benefits, services and technologies made available to the elder population. The choices available to elders and their families/caregivers are complicated and changing benefits in public programs contribute to a confusing situation for elders and their families. Changes in federal programs like Medicare, Social Security, and Medicaid require not only require translation into Keres, but it is often assumed that the internet which is limited on the Pueblo, is the means by which Elders can access these benefits. The same is true for additional benefits when caring for grandchildren. Given that high-tech options are not readily available for San Felipe Elders, transportation to regional offices to enroll and handle any issues that arises with these federal programs and others is required. Expansion of services requires a commensurate expansion in the infrastructure to support the new service mix and transportation is an essential component of the infrastructure.

GOALS AND OBJECTIVES FOR 2018:

Goals:

A. To provide quality appropriate, consistent and responsive services to elders according to Pueblo policies and procedures.

Objectives:

1. Maintain current, accurate and approved Program Policies and Procedures.
2. Increase staff knowledge of tribal and program requirements and good customer service skills.
3. Maintain program quality and consistency by identifying core department/program services and identifying/developing adequate support for those services.

B. To improve the lives of Pueblo Elders by addressing barriers to self-sufficiency.

Objectives:

1. Increase self-sufficiency by improving assisted transportation including medical/dental transports.
2. Increase In home and Caregiver Services to support Elders remaining in their homes

C. To provide social supports to improve the health and safety of tribal elders

Objectives:

1. Increase the ability of Elders to reconnect back by to their community through quality elderly services.
2. Increase Transportation Access for the Elderly to cultural and community events.
3. Increase access for the Elderly to state of the art health and behavioral health services.
4. Increase reliable and safe transportation options for the Pueblo's elderly.

FUNDING LEVEL JUSTIFICATION:

We are growing, and the demand for services from our San Felipe Pueblo Elder Services Program is exceeding our current capacity to provide services. The request for funding consists of amounts to purchase two new 16 passenger transit vehicles.

Elder participation in the program has grown significantly in the past 6 years, and the population seeking services is expanding due to two primary factors:

1. Growth in the 55+ aged population
2. Construction of single family homes results in more seniors living alone and therefore in need of nutritional, recreational, social, and other services.

The requested federal funds in the amount of \$85,500.80 will enable the Pueblo to acquire two wheelchair accessible vehicles to support expansion of congregate meals and other Center-based services to approximately 35 additional elders.

Operations Profile

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II. Organizational Structure

The Pueblo of San Felipe Elderly Services Program is part of the Pueblo of San Felipe Tribal Organization. The Organization is led by the Tribal Administration which consists of the Governor, Lt. Governor, War Chief, Lt. War Chief, Fiscale and Lt. Fiscale. The Tribal Administration is appointed on an annual basis through traditional appointment. The Tribal Administration is charged with the responsibility to administer the daily operations of the Pueblo's tribal government. Individuals who serve in the any of the aforementioned capacities become lifelong members of the Tribal Council. The Council meets periodically throughout the year to set direction and make decisions in the best interest of the Pueblo.

The Tribal Administration has an administrative staff under his direction which includes: Tribal Administrators, Human Resources, and Finance all who contribute to successful implementations of grants and contracts for the Pueblo. Currently, the organization has a total of fifteen (15) tribal programs which collaborate and coordinate services for the community

The Tribal Administrators provide oversight of the day to day operations of the programs under the Tribal Organization. Policies and Procedures which have been approved and adopted by the Tribal Council, are the guiding document for all tribal programs and are designed to bring effective and efficient personnel management.

The Finance Department is responsible for all financial and budgetary matters to ensure accountability and transparency. A financial protocol was established to ensure accuracy and a centralized system for processing all financial documents. Status reports are prepared and provided on a monthly basis to ensure that programs are in compliance with all expenditure requirements.

The Pueblo of San Felipe Elderly Services program is staffed by a total of seven (7) staff. Positions include: the Program Director, an Office Manager, a Family Caregiver Specialist, an Activities Planner/Van Driver, a Maintenance/Van Driver, a Cook, and a cook's aide. Steps are being taken to fill another cook's aide position, and with the mandate of the SAMs database implementation an Outreach Worker/Data Entry Clerk position will be advertised. These two positions will be funded by the Pueblo. The Program Director is responsible for the combined performance of all the staff within the program. While each staff member has an outlined job description for their respective positions, they are also responsible for ensuring that day to day direct services including transportation are carried out. Each month staff are required to submit a report which highlights the units of service provided to elder clients.

III. Mission Statement

The Pueblo of San Felipe Elderly Services Program commits to provide services to the elder clients of the community where they will be allowed to maintain an independent, healthy, productive and quality lifestyle through love, compassion, and respect. Services will be tailored

to provide elders of the Pueblo with a comprehensive, multifaceted, and effective Elderly Services Program which meets the needs and expectations of all elders including those with greatest social and economic needs in a manner that is reflective of the culture and traditions of the Pueblo of San Felipe, so that elders can remain in their home and continue to make valuable contributions to the Pueblo.

IV. Brief Description of Transit Program

A. Service Area

The Pueblo of San Felipe is a federally recognized Tribe, and is one of the nineteen (19) Pueblos of New Mexico. The Pueblo is geographically located in the middle Rio Grande Valley in a predominantly rural area of the state. The Pueblo is approximately sixty-thousand (60,000) plus acres, majority of the lands are primarily used for agricultural purposes such as farming and grazing.

The Pueblo is growing its residential land base, lands are being developed to address the need for housing for community members. The historic portion of the main village is nestled in between the black mesa and the west bank of the Rio Grande river, this is the location where the ancestors of the Pueblo originally settled, and is where all of the traditional/cultural activities and events take place. Many of the elders still reside within this area and it is also where the Senior Center is located. There is only one bridge in and out of the historic Pueblo area and the roads are unpaved because of traditional purposes. The primary language spoken is Keres, and many of the younger generation elders can understand the English dialect to some degree; however many of the older generation elders and those who have had their education cut short due to familial responsibilities require much translation and interpretation.

Like many Native American reservations within the state, The Pueblo of San Felipe has a high poverty rate. While the casino, travel center, and the Pueblo government/organization employs tribal members many still remain under the poverty level because they do not possess the education to attain higher paying positions. While the Pueblo has small revenue operations such as the casino a percentage of the revenues are contributed to the state coffers, so the Pueblo still relies on the funding provided from the state for service provisions for older adults and capital purchases/projects.

The Pueblo has a Indian Health Services (IHS) health clinic which is open Monday through Friday, the health clinic not only services San Felipe community members but other Native Americans who reside in surrounding communities such as Kewa Pueblo. While the health clinic is available to the elders of the community it is difficult for them to access the care they need because of long waits and quick fillings of same day appointments; this then contributes to deteriorating health and self-neglect. Unfortunately, the clinic does not receive enough funding to expand services; it receives funding as a health clinic while it provides services at the level of a health center. Elders also have access to dental health care through the dental services program; however because of limited funding elders don't always get the necessary services they are in need of. Because of the lack of adequate health resources available within the reservation boundaries, elders must travel outside of the Pueblo to seek proper medical attention and since

many older adult don't have reliable means of transportation they depend on transportation services from the Elderly Services program.

The community also has access to behavioral health and mental health services through the Systems of Care programs and the Behavioral Health Department. The programs offer one to one mental health services, support groups, behavioral health counseling, and substance abuse prevention counseling/support, family support programs and parenting sessions all of which contribute to supporting and assisting the community elders. The Pueblo has a housing authority office in which the elders can go and seek assistance and services for their housing needs; however because of limited funding elders are often charged for the services they receive from the program. While the charges are minimal many elders cannot afford it since many of them are on limited incomes.

For many elders the Elder Services Program is the only source of reliable transportation they have to get to the appointments and the services they receive within the community, as well as the appointments and services they receive outside of the reservation. They are also provided monthly shopping trips to either Bernalillo or Albuquerque, for many this is the only opportunity they have to pay utility bills they may have. They are also provided transportation to recreational outings and events all of which contribute to the quality of life of the elders and removes them from home situations which may be stressful and negatively impacts elders' health and wellbeing.

B. Route Design

The route design is with the boundaries of the Pueblo; there is an established route that is followed daily for those elders who require "pick-up" services for daily access to services either at the Senior Center or local programs within the Pueblo. The areas within the main village areas are unpaved roads and may take up to an hour and a half to complete the route. Because of the unpaved roads, drivers have to drive slower on the unpaved surfaces to ensure comfort ability of elder passengers, and also to prevent rapid deterioration of the vehicles utilized on the route. Service has also expanded into a new sub-division area where there are approximately 500+ homes in the area. Many of the elders who used to reside with multi generations of family are finding themselves being care for within the new sub-division area since many of their primary care givers now reside within the newly developed area.

C. Schedule (days and hours of operation)

The hours of operation of the Elderly Services Program are the hours of operation for transportation services. These hours include:

- Monday through Thursday 8am to 4:30pm
- Fridays from 6am to 2:30pm

There are exceptions however, which are made depending on the need and reasonable and justifiable accommodations are made to extend service hours beyond the stated times or earlier than the stated time to ensure elder clients' needs are addressed. These hours may also be extended on the weekend if requests are made well in advance.

D. Fare Structure (amounts, how set, and by whom)

The program does not charge a fare for transportation services provided to elder clients.

E. Advertising/Marketing

Advertising and marketing are done internally within the program as well as through organizational programs who understand the process of accessing transportation services. The referral process often leads to increased service delivery as the elderly clients referred to the program require more than just transportation services.

To ensure that the transportation services are advertised locally, the program staff will work towards establishing decals which identify transportation vehicles as service units and where they can obtain transportation services.

V. Administrative Employees

A. Title and Job Descriptions

The Pueblo of San Felipe is currently staffed with a total of seven (7) staff including the Program Director. Two (2) additional positions are in the process of being filled which will bring the total number of staff to nine (9). The Program Director is responsible for daily programmatic oversight and the combined performance of the Elderly Services Program staff. Below is a summary of all the positions of the program and their respective responsibilities.

Staff:

Program Director – The incumbent is responsible for the coordination, oversight, and supervision of all programs, services, and activities at the Pueblo of San Felipe Elderly Services Program. Incumbent responsibilities include planning, directing, coordinating and providing oversight of the daily operations of the program. Incumbent will carry out a range of administrative tasks which include preparing comprehensive reports, plans, scope of works, budgets, relative correspondence/memorandums, and elderly data/statistics and submitting/presenting to state and federal agencies, including the Tribal Administration and Council. Engages in public speaking, forums, and aging related panel activities as necessary. Develops and implements policies and procedures in compliance with all regulations associated with the Older Americans Act, Aging and Long Term Services Department, and the PSA 6 Indian Area agency on aging. Incumbent's contacts will include but are not limited to Tribal Council, Tribal Administration, Tribal Programs staff, Federal, State, and County agency representatives, elders of the community, and the general public.

Office Manager – The incumbent is responsible for organizing and coordinating office operations and procedures in order to ensure Elderly Services Program effectiveness and efficiency this includes maintaining office services, equipment, and office records. Incumbent will carry out a range of administrative and IT related tasks. This position is of high visibility, and requires exemplary communication and interpersonal skills. Incumbent's contacts will include but are not limited to Tribal Council, Tribal Administration, Tribal Programs staff, Federal, State, and County agency representatives, elders of the community, and the general public.

Family Caregiver Specialist – The incumbent will provide one-on-one assistance to the elders and caregivers living in the Pueblo of San Felipe by assessing, planning, coordinating, and evaluating support services available to elders. Incumbent will work to identify and determine the need for Family Caregiver Support Services and will provide referrals as appropriate to a variety

of assistance programs available either through the Pueblo of San Felipe Tribal Organization, or external resource agencies. The incumbent will provide assistance to caregivers in gaining access to services, coordinating respite services, and facilitating care management for eligible elders, and facilitating/identifying resources for caregiver training through outreach, counseling, and case management. The position requires a high level of visibility within the community which requires excellent communication and interpersonal skills. Incumbent's contacts will include but are not limited to Tribal Council, Tribal Administration, Tribal Programs staff, Federal, State, and County agency representatives, elders of the community, and the general public.

Activities Planner/Van – The incumbent will be responsible for planning, organizing, implementing, and supervising recreation programs in areas such as social-recreation activities, arts and crafts, educational programs, and trips/excursions for elders of San Felipe Pueblo. Services will focus on the enhancement and improvement of daily lifestyles of the elder population. Incumbent will be required to work with a variety of service programs and staff in the planning and scheduling of such recreation programs. The position requires a high level of visibility within the community which requires excellent communication and interpersonal skills which are vital in maintaining a rapport with elders, the general public, and agencies providing services. The position will also require working with other senior programs and serve as an informational contact for the general public. Incumbent will provide transportation services to all elder clients on a daily basis. Incumbent's contacts will include but are not limited to Tribal Council, Tribal Administration, Tribal Programs staff, Federal, State, and County agency representatives, elders of the community, and the general public.

Cook – Under the general supervision of the Elder Services Program Director, the cook is responsible for the oversight and supervision of the kitchen. Incumbent is responsible for planning, organizing, and guiding the activities of the kitchen staff to ensure that meal services provided to elder clients are carried out in an efficient and effective manner while meeting the required guidelines of both state and federal guidelines. The cook is responsible for preparing, cooking, and serving the elder clients nutritious, good tasting and appealing meals in accordance with the agency approved menus. It is the cook's responsibility to provide oversight of the preparation of these meals through methods that maintain high nutrient levels and that are sanitary. Incumbent will carry out a range of meal preparation functions including but not limited to, cooking, baking, and assembly of food. The cook will coordinate and schedule with the cook aides to ensure the timely delivery of meals to the home bound clients and provide meal services to the participants who attend the center for congregate meals. Incumbent's contacts will include but are not limited to Tribal Council, Tribal Administration, Tribal Programs staff, Federal, State, and County agency representatives, elders of the community, and the general public.

Cooks Aide (2 positions) – Under the general supervision of the Elder Services Program Director and with guidance from the cook, the incumbent assists in serving the elder clients nutritious, good tasting and appealing meals in accordance with USDA Nutritional Guidelines and the ALTSD Dietitian approved menu. It is the incumbent's responsibility to assist in the preparation of these meals through methods that maintain high nutrient levels and that are sanitary. Incumbent will carry out a range of meal preparation functions including cooking, baking, and assembly of food. The incumbent also assists in the timely delivery of meals to the home bound clients and to the participants who attend the center for congregate meal service. Incumbent's contacts will include

but are not limited to Tribal Council, Tribal Administration, Tribal Programs staff, Federal, State, and County agency representatives, elders of the community, and the general public.

Outreach Worker/Data Entry Clerk – Under the general supervision of the Elderly Services Program Director the outreach worker/data entry clerk will conduct outreach for the purpose of contacting elderly persons within the community, identify elders in need of services and assist them in obtaining community services, and other resources they are in need of. He/she will be responsible for conducting intake and gathering all pertinent information of elder clients to maximize resources for their benefit. The incumbent will also be responsible for collecting and entering all client data and information of service provision in the SAMs data base. This position is of high visibility, and requires exemplary communication and interpersonal skills. Incumbent's contacts will include but are not limited to Tribal Council, Tribal Administration, Tribal Programs staff, Federal, State, and County agency representatives, elders of the community, and the general public.

B. Appearance and Conduct

The Pueblo of San Felipe's Personnel Policies have both a Dress Code and an Employee Conduct Code. Departments like Health and Wellness have their own dress codes that reflect the tasks to be performed. The General dress code is stated below:

Dress Code: Employees shall dress appropriately for the work environment.

Employee Conduct: Tribal employees are expected to comply with all standards of conduct of the Pueblo of San Felipe along with internal program standards with respect to their performance of their duties and responsibilities. Standards of conduct shall include but not be limited to policies outlined in the following areas to which employees are held:

- Employees Holding Political Office Within or Outside of San Felipe Pueblo
- Unlawful Acts
- Sexual Harassment
- Receipts of Gifts and Gratuities
- Employee Indebtedness

C. Training Plan

The Pueblo of San Felipe's policy regarding training is comprised of a Performance Appraisal Policy and an Educational Leave Policy. Annual trainings are encouraged and are included in the performance review process.

Policy: It is the Policy of San Felipe and responsibilities of all supervisors to conduction probationary and annual performance appraisals for all tribal employees.

Educational Leave: Educational leave may be granted after one year of employment to regular full or part-time employee in order to attain a degree from an accredited institution of higher learning or specialized training. Educational leave shall not interfere with the employee's work schedule. Educational leave shall not exceed five hours per week.

6. Qualified Drivers and Dispatchers

A. Hiring Procedure

1. Every effort will be made to comply with tribal preference in the hiring process. Before considering other applicants, the selecting official shall inform the Human Resources Director of the reasons that applicants with preference for employment were not selected.

2. The selection committee shall select, for the initial interview, applicants who possess the qualifications to perform the duties of the position. The Selection Committee shall select the most qualified applicant for the specified position. The Tribal Administration will work with the senior management team in selecting Tribal Administrators and Department Director positions.

C. Selection Process

1. Job-Related Methods and Criteria. All selection methods and criteria shall be job-related and approved by the Human Resources Director. A selection method is any assessment or technique, including, but not limited to, performance tests; training programs; physical, education and work experience requirements; formal interviews; and application forms. All methods and criteria will be applied consistently among all job candidates.

2. Physical Qualifications. A person shall possess the physical qualifications necessary to perform the essential duties of the position. Essential duties will be stated in the Job Description.

3. Reference Checks. Reference checks are conducted to verify information related to an applicant's qualifications. Job-related inquiries shall be made of current and former employers and other persons who can supply relevant information. False information provided by an applicant shall be grounds for rejection or termination. The Human Resources Department shall be responsible for all reference checks.

B. Background Check

Background Checks. All positions may be subject to a full background investigation. The Human Resources Director shall develop a process to conduct investigations. Those positions handling money, children, elders or inventories or security of buildings shall be subject to a full criminal, sex offender investigations, financial investigations or other. Job-related background and character checks, which may include fingerprinting of applicants, shall initiate immediately upon appointment of a person to a sensitive position. If the background check cannot be completed until after placement, the results shall be used to determine the employee's suitability for continued employment with selected staff working under careful supervision by their immediate supervisor. The Human Resources Department shall be responsible for all background checks.

C. Driver Record

This is covered under background checks for positions that Driving is the primary function.

D. Valid Driver's License

As part of the selection process, all applicants must provide a valid driver's license at the time of hire.

E. Training Plan

The Pueblo of San Felipe's policy regarding training is comprised of a Performance Appraisal Policy and an Educational Leave Policy. Annual trainings are encouraged and are included in the performance review process.

Policy: It is the Policy of San Felipe and responsibilities of all supervisors to conduct probationary and annual performance appraisals for all tribal employees.

Educational Leave: Educational leave may be granted after one year of employment to regular full or part-time employee in order to attain a degree from an accredited institution of higher learning or specialized training. Educational leave shall not interfere with the employee's work schedule. Educational leave shall not exceed five hours per week.

Drivers' Training: To evaluate and assist drivers in maintaining an acceptable level of performance, Pueblo of San Felipe shall periodically arrange for attendance at a Defensive Driving Course. Pueblo of San Felipe shall make assignments for the course as follows:

1. Mandatory attendance for employees who have been involved in a "preventable accident."
2. Mandatory attendance for employees whose immediate supervisors determine that they have questionable driving capabilities or habits.

3. Voluntary attendance for employees who have not attended a Defensive Driving Course in the past three (3) years.

F. Job Description



**Pueblo of San Felipe
Position Description**

Position Title: Maintenance/Driver	Pay Grade:
Department: Elderly Services Program	FLSA: Non-Exempt
<p>Job Summary: The incumbent will provide on-site program support for the Elderly Services Program which include but are not limited to janitorial/maintenance. Incumbent is responsible for providing a clean and safe environment for all elderly participants. Incumbent will also be responsible for providing assistance to the Activities Planner to transport elders to and from the Senior Center on a daily basis and on scheduled field trips/outings. The position requires a high level of visibility within the community which requires excellent communication and interpersonal skills which are vital in maintaining a rapport with elders, the general public, and agencies providing services. The position will also require working with other senior programs and serve as an informational contact for the general public. Incumbent's contacts will include but are not limited to Tribal Council, Tribal Administration, Tribal Programs staff, Federal, State, and County agency representatives, elders of the community, and the general public.</p>	<p>Supervision and Guidelines: Work is performed under the general supervision of the Program Director. Work performance is evaluated through periodic checks of adequacy and timeliness of services provided and outcomes achieved. The Pueblo of San Felipe Organizational Policies and Procedures in conjunction with the programs standard operating procedures will serve as guidance documents in day to day operations and management of the incumbent.</p>
<p>Essential Duties: Essential duties and responsibilities include the following but not limited to:</p> <ol style="list-style-type: none"> 1. Provide general janitorial/maintenance activities which include but are not limited to: general building repairs, sweeping, mopping, vacuuming, dusting, etc. Service and clean all aspects of the program building to ensure safe and sanitary conditions. 	

2. Maintain all janitorial equipment and ensure that it is clean and in operable condition; conduct routine inventory to ensure that janitorial closet is clean, organized, and well stocked.
3. Ensure proper storage, dilution, and labeling of all cleaning chemicals.
4. Lock and unlock the program building; ensure security of the building when facilities are not in use this includes a complete walk through and checking for: lights, unlocked doors and windows, and ensuring that the building is completely empty.
5. Prepare the facility for events and activities, this includes set-up, arrangement, and removal of chairs, tables, decorations, equipment, etc.
6. Perform general grounds maintenance including the removal of trash and debris from the sidewalks, salting the sidewalks in inclement weather, and mowing/trimming weeds and other natural debris.
7. Observe the appearance and condition of the building, the premises, and equipment. Report any necessary repairs, safety hazards, or conditions
8. Maintains all program vehicles, and ensures that they are routinely serviced for the purpose of assuring availability in safe operating condition.
9. Provide transportation to and from the Senior Center and for all off site program sponsored activities, outings, and programs.
10. Participate in all emergency drills and environmental safety activities.
11. Attend and participate in grantee-sponsored trainings, program pre-service and in-service trainings, and other continuing education, career and professional development opportunities.
12. Participate in the program's self-evaluation process and grantee monitoring visits and comply with any applicable Program Improvement Plans that are developed.
13. Participate in general-staff meetings and other meetings, conferences, and events planned by the grantee and the program director.
14. Assist the Activities Planner as directed by the Program Director, in providing transportation and physical assistance services to elders for special functions and activities held off site.
15. Develop and provide a variety of reports to meet program requirements and as directed by the Program Director.

Additional Responsibilities:

This position description in no way states or implies that these are the only duties performed by this employee. He or she will be required to follow any other instructions or to perform any other duties requested by his or her supervisor.

Working Conditions:

The work is normally performed in an office setting including general areas utilized by the elderly clients. Incumbent will regularly be exposed to janitorial/maintenance equipment and tools, both hazardous and non-hazardous cleaning chemicals, and outside inclement weather conditions. The work area is adequately lighted, heated and ventilated. Travel is required to conduct home visits with potential exposure to animals, disease, unsanitary conditions, and traffic hazards; and for transportation to activities/outings for elderly clients. The incumbent may be faced with constant interruptions and must meet the demands of caregivers, elderly clients, and the general public. Work environment is a drug free work place.

Qualifications:

- **Education:** High School diploma or general education degree (GED); and one year related experience and/or training; It is preferred that the incumbent have some level of knowledge or training in janitorial/maintenance operations. Incumbent must be willing to be trained and become certified in Food Handling Services.

- **Experience/Basic Knowledge:**

To perform the duties of this position successfully, the incumbent must be able to perform each essential duty effectively. The requirements listed are considered essential assets of knowledge, skills, and abilities necessary for job performance. Reasonable accommodations may be made to enable individuals with special needs, limitations and/or disabilities to perform the essential functions:

- Knowledge of the rules and regulations related to the confidentiality of sensitive client and program information.
 - Ability to read blue prints, and maintain work orders, and service requests.
 - Knowledge and strict adherence to Tribal, State, Federal and Local Policies and Procedures governing all facets of operating a compliant and effective Elderly Services Program.
 - Some knowledge of safety guidelines regarding the use of cleaning chemicals, and handling hazardous materials.
 - Knowledge of community and external resources and services available for the elderly population.
 - Ability to communicate effectively with employees, elders, agency representatives, and the general public using tact, courtesy, and common sense.
 - Ability to establish and maintain effective working relationships with employees, elders, agency representatives, and the general public. Must be able to positively respond to stressful situations involving elder client services.
 - Must possess strong interpersonal, problem solving, planning, time management and organizational skills.
 - Must have the ability to exercise extreme patience and sensitivity while working with the elder population; and have the ability to resolve conflicts effectively.
 - Ability to understand and execute oral and written instruction. Knowledge of basic grammar, spelling, punctuation, and required formats. Must possess effective written and verbal communication skills.
 - Demonstrated expertise in operating standard janitorial equipment and machinery.
 - Ability to work independently in a fast paced environment, manage a high volume of work, set priorities and meet deadlines.
 - Knowledge of Customs and Mores of the Pueblo of San Felipe and willingness to adhere to the practices with respect.
- **Required Licenses/Certifications: MUST HAVE VALID NM DRIVERS LICENSE AND BE INSURABLE.**
 - **Physical Requirements:**
Must have the ability to perform a variety of physical labor including climbing ladders, bending, kneeling, reaching, and standing for long periods of time; ability to lift and carry up to 50lbs (lifting

includes boxes, equipment, tools, materials, etc.). Must have manual dexterity to enter and retrieve data from a computer.

- **Preferences:** Keres language speaker preferred.

Approvals:

Supervisor:

Date:

Department Director:

Date:

Human Resources Director:

Date:

Tribal Administrator:

Date:

Employee Acceptance: I agree to perform the duties of this position description to the best of my abilities to serve the people of the San Felipe Pueblo.

Employee:

Date:

G. Appearance and Conduct

The Pueblo of San Felipe's Personnel Policies have both a Dress Code and an Employee Conduct Code. Departments like Health and Wellness have their own dress codes that reflect the tasks to be performed. The General dress code is stated below:

Dress Code: Employees shall dress appropriately for the work environment.

Employee Conduct: Tribal employees are expected to comply with all standards of conduct of the Pueblo of San Felipe along with internal program standards with respect to their performance of their duties and responsibilities. Standards of conduct shall include but not be limited to policies outlined in the following areas to which employees are held:

- Employees Holding Political Office Within or Outside of San Felipe Pueblo
- Unlawful Acts
- Sexual Harassment
- Receipts of Gifts and Gratuities
- Employee Indebtedness

The following is specific to any San Felipe Pueblo Driver of a Tribal Vehicle:

Prohibition on Texting While Driving.

Executive Order No. 13513, Prohibition on Texting While Driving, Effective December 01, 2009 and issued from the Office of the Deputy Secretary of Interior.

Recently deadly crashes involving drivers distracted by text messaging while driving highlight a growing danger. Text messaging causes drivers to take their eyes *off* the road and at least one hand *off* the steering wheel, endangering both themselves and others. President Obama recently issued Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving." Based on this important order Pueblo of San Felipe employees are prohibited from text messaging while doing any of the following:

- Driving San Felipe Pueblo-owned , San Felipe Pueblo-leased , or San Felipe Pueblo-rented vehicles (GOVs);
- Driving privately-owned vehicles (POV) while on official San Felipe Pueblo business; and
- Using electronic equipment supplied by San Felipe Pueblo including, but not limited to, cell phones, Blackberries, or other electronic devices while driving.

A San Felipe Pueblo-wide prohibition on the use of text messaging while driving on official business or while using San Felipe Pueblo-supplied equipment will help save lives, reduce injuries, and set an example for state and local governments , private employers, and individual drivers.

Texting or text messaging means reading from or entering data into any handheld or other electronic device, including SMS texting, e-mailing, instant messaging, obtaining navigational information or engaging in any other form of electronic data retrieval or electronic data communication.

7. Vehicle Fleet

A. Number of vehicles with NMDOT lien

None

B. Number of vehicles with no NMDOT lien

Six

C. Maintenance Schedules

The Pueblo recognizes vehicle and component (e.g., handicapped access equipment) manufacturers' manuals are an important part of the vehicle maintenance plan as they define specific maintenance intervals and provide critical information when the maintenance work is actually to be performed.

Preventive maintenance (PM) inspections and scheduled services follow the recommended intervals by the manufacturer. If preventive maintenance services are not being done according to the guidelines of the manufacturer, the Pueblo recognizes that omission may jeopardize any claim to a warranty. Services eligible for warranty payment must be made by the appropriate personnel and filed with the manufacturer. Documentation of such services should remain in the vehicle file.

DOCUMENTATION: Preventive maintenance (PM) inspections and Scheduled services should be performed, and documented according to a proper schedule. All documentation including maintenance forms, logs, receipts, inspections, and trip logs should be kept through the life of the vehicle plus 3 years. Whenever a mechanic or tow truck is dispatched to a vehicle in service, documentation should be submitted and placed in the vehicle file. San Felipe Pueblo Department Directors are responsible for maintaining the vehicle documentation and forwarding it to Pueblo Administration.

D. Inspection Procedures

Vehicle Inspection Procedure: This procedure is required upon use of a San Felipe Vehicle. Upon inspection if there is need of repair, a Vehicle Repair Request form is filled out and submitted to Administration.

1. Approach vehicle; look for leaks of coolant, fuel or lubricants under the vehicle. Note body condition.
2. Under hood, check battery water level, oil level (and last oil change date), transmission fluid level, belt and hose condition and adjustment. Fill windshield washer reservoir.
3. Start engine for warm up. Check for abnormal noise and gauges for normal readings. Try steering wheel for excess play.
4. Depress brake pedal for excessive travel, mushy or hard feel.
5. Check horn and windshield wipers. Turn on all lights including emergency flasher. Check high and low beam.
6. Check tire inflation and tread.
7. Check emergency equipment including fire extinguisher, first aid kit, emergency triangles, spare tire, jack, spare fuses and bulbs.
8. Walk around vehicle checking lights and reflectors.
9. Recheck all gauges, fasten seat belt, turn off lights and check the parking/emergency brake.
10. Make test stop within one block. Check operation of transmission.

E. Vehicle Replacement

The Pueblo of San Felipe assumes a usable life of four years for smaller transport vehicles such as vans, sedans, and station wagons; seven years for small transport vehicles (buses); and ten years for large transport vehicles (buses). For SUVs, pick-ups or other non-transport vehicles, the Pueblo assumes a usable life of 20 years or 100,000 miles.

8. Accident/Incident Reporting Procedures

A. Insurance forms in vehicle

Evidence of Insurance stating protection for applicable liability claims brought against the Pueblo of San Felipe, its employees, and for damage to property for which employees may be responsible as indemnitors. This insurance form indicating coverage should be retained in the glove compartment of all vehicles owned by the Pueblo of San Felipe. This Insurance form may be used by the vehicle driver to provide proof of financial protection. Any questions regarding the use of this Insurance Form should be directed to the San Felipe Administrative Office.

B. Accident/incident Reporting Forms in vehicle

San Felipe Pueblo employees involved in an accident in a Pueblo vehicle must follow the Pueblo's accident procedures, which include completion of a vehicle accident report. A copy of this Policy Statement and applicable accident report forms are located in the glove compartment of each vehicle.

9. Passenger Policy and Procedure

San Felipe Elderly Program vehicles may be used to transport employees or Elderly clients as long as such use is for official Pueblo business only.

Seatbelt Use Requirement. San Felipe employees are covered under an adopted and enforced on-the-job seat belt use policies and procedures when operating San Felipe Pueblo owned, rented, or when using personally owned vehicles in the performance of duties. These measures include, but are not limited to, conducting education, awareness, and other appropriate activities for their employees regarding the importance of wearing seat belts and the consequences of not wearing them.

XII. Checklist

THE FOLLOWING ITEMS MUST BE INCLUDED WITH THIS APPLICATION. SHOULD ANY OF THESE ITEMS BE MISSING OR INCOMPLETE, THE APPLICATION MAY BE REJECTED BY THE NEW MEXICO DEPARTMENT OF TRANSPORTATION. THIS CHECKLIST MUST BE SUBMITTED WITH THE APPLICATION. DO NOT LEAVE ANY ITEMS BLANK.

(MARK AS "N/A" IF NOT APPLICABLE)

SECTION	DESCRIPTION	CHECK ✓
I	Applicant Information (signed)	✓
II	Summary of Budget Request	✓
III	Financial Information	✓
	A. - Capital Budget	✓
	B. - Operating Budget	✓
	C. - Provide the following:	
	1 - Copy of Articles of Incorporation	N/A
	2 - Copy of 501(c)3 Certification	✓
	3 - Copy of most current audit	✓
	4 - If transit-related audit findings occurred, copy of corrective action response submitted to auditor	N/A
	5 - If non-profit organization, copy of procurement procedures that comply with FTA Circular 4220.1F – First Time Applicants only	N/A
IV	Program Description	✓
V	Description of Service Area	✓
	- complete demographic information	✓
	- provide Map of Service Area (on 8 X 11 page)	✓
VI	Ridership and Transit System Statistics	✓
VII	Vehicle Inventory (include all vehicles) and Other Fixed Assets	✓
	- complete all vehicle and transit-related inventory lists	✓
	- signed Inventory Certification	✓
VIII	Civil Rights	✓
IX	Project Coordination	
	- Municipal - Board – Council: Signed Resolution of Support	✓
	- Copy of your affidavit of public notice of your intent to apply for federal funds	
	<i>If Applicable:</i>	
	- Copy of Published Public Hearing Notice	
	- Affidavit of Publication of Public Hearing Notice	
	- Minutes of Public Hearing, Copies of Exhibits, and Written Statements	
X	Program Justification	✓
XI	Operations Profile	✓
XII	Checklist	✓

Mail one application with original signature and one additional copy (total two copies) postmarked no later than Friday, August 26, 2016. Applications postmarked after this date will not be considered. Fax and e-mail copies of your application will not be accepted.

Please be aware that if your application is selected for funding, you will be required to submit signed copies of the FTA Certifications and Assurances and the FTA Civil Rights Reporting Form.

THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
DECEMBER 31, 2014

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
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**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
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INDEPENDENT AUDITORS' REPORT

Members of the Tribal Council
Governor Michael T. Sandoval
The Pueblo de San Felipe
San Felipe, New Mexico

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major governmental fund, and the aggregate remaining fund information of the Governmental Department (Department) of The Pueblo de San Felipe, as of and for the year ended December 31, 2014, 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.

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major governmental fund, and the aggregate remaining fund information of the Governmental Department of the Pueblo de San Felipe as of December 31, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

As discussed in Note 1, the financial statements present only the Governmental Department of the Pueblo de San Felipe. They do not purport to, and do not, present fairly the financial position of the Pueblo de San Felipe as of December 31, 2014, the changes in financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

The Department has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Pueblo of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic 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 July 7, 2016, on our consideration of the Pueblo'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.

Kubiak Melton & Associates, LLC

Kubiak, Melton & Associates, LLC
Albuquerque, New Mexico
July 7, 2016

Government-Wide Financial Statements

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
STATEMENT OF NET POSITION
DECEMBER 31, 2014**

		<u>Primary Government</u>
Assets		
Cash and Cash Equivalents	\$	12,255,836
Restricted Cash		805,138
Investments		14,924,292
Accounts Receivable, Net		1,444,778
Grants Receivable, Net		1,129,758
Due From Other Pueblo Entities		10,000
Nondepreciable Capital Assets		20,369,731
Depreciable Capital Assets, Net		<u>21,091,527</u>
Total Assets	\$	<u>72,031,060</u>
 Liabilities and Fund Balances		
Liabilities		
Accounts Payable	\$	369,572
Accrued Liabilities		408,308
Due to Other Funds		431,243
Unearned Revenue		11,303,710
Long-Term Liabilities:		
Due Within One Year		493,405
Due in More Than One Year		<u>7,482,619</u>
Total Liabilities		20,488,857
 Net Position		
Net Investment in Capital Assets		33,485,234
Restricted		4,150,075
Unrestricted		<u>13,906,894</u>
Total Net Position		<u>51,542,203</u>
 Total Liabilities and Net Position	 \$	 <u>72,031,060</u>

See Independent Auditors' Report and Notes to Financial Statements

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Total</u>
PRIMARY GOVERNMENT				
Governmental Activities:				
General Government	\$ 4,374,381	\$ 1,954,460	\$ 8,400	\$ (2,411,521)
Public Works and Facilities	114,012	-	-	(114,012)
Education	121,440	-	-	(121,440)
Health and Welfare	11,735,686	471,655	9,966,537	(1,297,494)
Debt Service Interest	329,760	-	-	(329,760)
Indirect Cost Fund	<u>4,802,511</u>	<u>2,967,724</u>	-	<u>(1,834,787)</u>
Total Governmental Activities	21,477,790	5,393,839	9,974,937	(6,109,014)
GENERAL REVENUES				
Interest and Investment Earnings				433,318
Tax Revenue				3,932,586
Other Income				<u>755,200</u>
Total General Revenues				5,121,104
Change in Net Position				<u>(987,910)</u>
Net Position, Beginning of Year				<u>52,530,113</u>
Net Position, End of Year				<u>\$ 51,542,203</u>

See Independent Auditors' Report and Notes to Financial Statements

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	<u>General Fund</u>	<u>Grants and Contracts Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Assets					
Cash and Cash Equivalents	\$ 1,366,585	\$ 10,889,251	\$ -	\$ -	\$ 12,255,836
Restricted Cash	-	-	805,138	-	805,138
Investments	14,924,292	-	-	-	14,924,292
Accounts Receivable, Net	1,355,846	88,932	-	-	1,444,778
Grants Receivable, Net	-	1,129,758	-	-	1,129,758
Due From Other Funds	6,712,871	70,214	-	-	6,783,085
Due From Other Pueblo Entities	-	-	-	-	-
Total Assets	<u>\$ 24,359,594</u>	<u>\$ 12,178,155</u>	<u>\$ 805,138</u>	<u>\$ -</u>	<u>\$ 37,342,887</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 93,667	\$ 185,471	\$ -	\$ -	\$ 279,138
Accrued Liabilities	12,178	-	-	-	12,178
Due to Other Funds	-	-	-	1,717,062	1,717,062
Due to Other Pueblo Entities	-	-	-	-	-
Unearned Revenue	<u>2,655,963</u>	<u>8,647,747</u>	-	-	<u>11,303,710</u>
Total Liabilities	<u>2,761,808</u>	<u>8,833,218</u>	<u>-</u>	<u>1,717,062</u>	<u>13,312,088</u>
Fund Balances					
Restricted:					
Debt Service	-	-	805,138	-	805,138
Grants and Contracts	-	3,344,937	-	-	3,344,937
Nonspendable	-	-	-	-	-
Unassigned	<u>21,597,786</u>	<u>-</u>	<u>-</u>	<u>(1,717,062)</u>	<u>19,880,724</u>
Total Fund Balances	<u>21,597,786</u>	<u>3,344,937</u>	<u>805,138</u>	<u>(1,717,062)</u>	<u>24,030,799</u>
Total Liabilities and Fund Balances	<u>\$ 24,359,594</u>	<u>\$ 12,178,155</u>	<u>\$ 805,138</u>	<u>\$ -</u>	<u>\$ 37,342,887</u>

See Independent Auditors' Report and Notes to Financial Statements

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
DECEMBER 31, 2014**

Total Governmental Fund Balances	\$ 24,030,799
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 funds	
Governmental Funds - Capital Assets, Net	28,123,367
Long-term and certain other liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds	
Long-term and other liabilities at year end consist of:	
NMFA Loan:	
Current Portion	(493,406)
Long-Term Portion	(7,482,619)
Net Position, Internal Service Fund	<u>7,364,062</u>
Net Position of Governmental Activities	<u>\$ 51,542,203</u>

See Independent Auditors' Report and Notes to Financial Statements

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>General Fund</u>	<u>Grants and Contracts Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Revenues					
Intergovernmental	\$ 8,400	\$ 9,966,537	\$ -	\$ -	\$ 9,974,937
Matching Contributions	-	471,655	-	-	471,655
Tax	3,932,586	-	-	-	3,932,586
Investment Income	428,434	-	4,884	-	433,318
Third-Party Billing	13,834	1,940,626	-	-	1,954,460
Royalties	271,734	-	-	-	271,734
Other	399,462	-	61,000	-	460,462
Total Revenues	<u>5,054,450</u>	<u>12,378,818</u>	<u>65,884</u>	<u>-</u>	<u>17,499,152</u>
Expenditures					
Current					
General Government	4,120,979	-	-	-	4,120,979
Public Works and Facilities	-	-	-	-	-
Education	-	25,524	-	-	25,524
Health and Welfare	-	11,075,593	-	-	11,075,593
Capital Outlay	320,829	765,507	-	-	1,086,336
Debt Service - Principal	-	-	463,900	-	463,900
Debt Service - Interest and Fees	-	-	329,760	-	329,760
Total Expenditures	<u>4,441,808</u>	<u>11,866,624</u>	<u>793,660</u>	<u>-</u>	<u>17,102,092</u>
Excess (Deficit) of Revenues over (under) Expenditures	612,642	512,194	(727,776)	-	397,060
Other Financing Sources (Uses):					
Transfers In	222,265	-	398,431	-	620,696
Transfers Out	(68,504)	(222,265)	-	(329,927)	(620,696)
Total Other Financing Sources (Uses):	<u>153,761</u>	<u>(222,265)</u>	<u>398,431</u>	<u>(329,927)</u>	<u>-</u>
Net Changes in Fund Balances	<u>766,403</u>	<u>289,929</u>	<u>(329,345)</u>	<u>(329,927)</u>	<u>397,060</u>
Fund Balance, Beginning of Year	<u>20,831,383</u>	<u>3,055,008</u>	<u>1,134,483</u>	<u>(1,387,135)</u>	<u>23,633,739</u>
Fund Balance, End of Year	<u>\$ 21,597,786</u>	<u>\$ 3,344,937</u>	<u>\$ 805,138</u>	<u>\$ (1,717,062)</u>	<u>\$ 24,030,799</u>

See Independent Auditors' Report and Notes to Financial Statements

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

Net Change in Fund Balance - Governmental Funds \$ 397,060

Amounts reported for governmental activities as expenditures 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. In the current period, these amounts are:

Capital Outlay	\$ 1,086,336	
Depreciation Expense	<u>(659,523)</u>	
		426,813

Other income recognized on the full accrual basis	23,004
---	--------

Internal services funds are used by the Department to charge the costs of certain activities to the individual funds. The change in fund net position of internal service funds is reported with governmental activities:

Change in Net Position, Proprietary Fund	<u>(1,834,787)</u>
--	--------------------

Change in Net Position of Governmental Activities	<u>\$ (987,910)</u>
--	----------------------------

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
STATEMENT OF NET POSITION – PROPRIETARY FUND
DECEMBER 31, 2014**

	Internal Service Fund
Assets	
Current Assets	
Cash	\$ -
Due From Other Pueblo Enterprises	10,000
Total Current Assets	10,000
Noncurrent Assets	
Capital Assets, Net	13,337,892
Total Assets	\$ 13,347,892
 Liabilities and Net Position	
Liabilities	
Current Liabilities	
Accounts Payable	\$ 90,434
Accrued Liabilities	396,130
Due to Other Funds	5,497,266
Total Liabilities	5,983,830
 Net Position	
Net Investment in Capital Assets	13,337,892
Unrestricted	(5,973,830)
Total Net Position	7,364,062
Total Liabilities and Net Position	\$ 13,347,892

See Independent Auditors' Report and Notes to Financial Statements

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET
POSITION – PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Internal Service Fund</u>
Operating Revenues	
Indirect Cost Recovery	\$ 910,410
Insurance Premiums	<u>2,057,314</u>
Total Operating Revenues	2,967,724
Operating Expenses	
Personnel Services and Fringe Benefits	864,582
Contract Services	772,693
Other Operating Expenses	658,261
Insurance Benefit Pool	2,024,423
Depreciation	<u>482,552</u>
Total Operating Expenses	<u>4,802,511</u>
Change in Fund Net Position	(1,834,787)
Net Position, Beginning of Year	<u>9,198,849</u>
Fund Net Position, End of Year	<u>\$ 7,364,062</u>

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
STATEMENT OF CASH FLOWS
– PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Internal Service Fund</u>
Cash Flows From Operating Activities	
Receipts from Premiums and Indirect Cost Recovery	\$ 2,967,724
Payments to Suppliers	(2,585,692)
Payments to or on Behalf of Employees	<u>(864,582)</u>
Net Cash Gained From (Used in) Operating Activities	(482,550)
Cash Flows From Noncapital Financing Activities	
Advances from Other Funds	<u>482,550</u>
Net Increase (Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents, Beginning of Year	<u>-</u>
Cash and Cash Equivalents, End of Year	<u>\$ -</u>
Reconciliation of change in fund net position to net cash used in operating activities	
Change in Fund Net Position	\$ (1,834,787)
Adjustments to reconcile change in fund net position to net cash used in operating activities	
Changes in assets and liabilities	
Due From Other Pueblo Enterprises	100,800
Accounts Receivable	310,224
Prepaid Assets	42,065
Accounts Payable	54,928
Accrued Liabilities	210,127
Due to Other Funds	<u>634,093</u>
Net Cash Gained From (Used in) Operating Activities	<u>\$ (482,550)</u>

See Independent Auditors' Report and Notes to Financial Statements

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Pueblo de San Felipe (the Pueblo) is an Indian Tribe recognized by the United States government. The Pueblo operates under a government headed by a Governor and Tribal Council. These financial statements only include the operations of the Governmental Department (the Department) of the Pueblo de San Felipe.

Reporting Entity

The Department was created by the Pueblo to administer the general government and grant activities of the Pueblo. The services provided by the Department include general government, public works, education, and health and social welfare services.

The accompanying financial statements reflect the operations and financial position of the Department of the Pueblo. These financial statements include the Department's general fund, grant and contracts fund, debt service fund, capital projects fund, and internal service fund. The Tribal Council and management of the Department has elected not to include the financial statements of the Pueblo De San Felipe Gaming Enterprises (the Casino), an enterprise fund of the Pueblo, the Pueblo De San Felipe Gaming Regulatory Commission (the Gaming Commission), an internal service fund of the Pueblo, Pueblo De San Felipe Travel Center (the Travel Center), an enterprise fund of the Pueblo, or the Pueblo De San Felipe Housing Authority (the Housing Authority), a component unit of the Pueblo, in these financial statements. Due to these exclusions, these financial statements do not purport to be basic or primary government financial statements.

The Housing Authority is a component unit of the Pueblo and would be included in government-wide financial statements of the Pueblo. However, the Housing Authority is reported separately from the Department as a special purpose entity of the Pueblo. Complete financial statements can be obtained from the Housing Authority's administrative offices, located on the Pueblo reservation.

The financial statements of the Department have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standard Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Basic 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 funds in fund financial statements.

Accounting principles generally accepted in the United States of America require that basic financial statements include (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. These financial

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**THE PUEBLO DE SAN FELIPE
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statements present only the operations and financial position of the Department which are accounted for in a general fund, grants and contracts funds, capital projects fund , debt service fund, and internal service fund.

Department-Wide Financial Statements

The statement of net position and statement of activities display information about the Department as a whole. The statements report governmental activities of the Department, which are generally financed through Casino transfers, tax revenues, and grant proceeds.

Fund Financial Statements

The accounts of the Department are organized on the basis of funds, each of which is considered a separate reporting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The Department's resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be utilized and the means by which spending activities are controlled.

The following represent the funds of the Department of the Pueblo:

Governmental Funds:

Governmental funds are those through which most governmental functions are financed. The acquisition, use, and balances of the Department's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is on determination of changes in financial position rather than on net income determination.

The following are the Department's major funds:

General Fund - The general fund is the primary operating fund of the Department and is always classified as a major fund. The general fund is used to account for all the financial resources of the general government, except those required to be accounted for in some other fund.

Grants and Contracts Fund - Grants and contracts fund is used to account for the proceeds of specific revenue sources that are reserved to expenditures for certain purposes.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments. This fund does not meet the quantitative criteria to be a major fund, however, the Department has elected to classify it as a major fund.

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and

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**THE PUEBLO DE SAN FELIPE
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interest. This fund does not meet the quantitative criteria to be a major fund, however, the Department has elected to classify it as a major fund.

Proprietary Funds

Proprietary funds are used to account for the Department's ongoing activities that are similar to those often found in the private sector. The measurement focus is on determination of net income. The following is the Department's proprietary fund type, which is not a major fund, and is presented as "aggregate remaining".

Internal Service Funds - Internal service funds finance and account for the operations of the Department's agencies that provide services to other units of the Pueblo on a cost reimbursed basis. The funds are used to account for an indirect cost pool and a self-insurance plan.

Measurement Focus

Measurement focus is a term used to describe which transactions are recorded within the various financial statements.

In the department-wide statement of net position and statement of activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income or changes in net position (or cost recovery). All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is reported as net position.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All of the governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities, generally, are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all liabilities (whether current or noncurrent) associated with their activities are included within the statement of net position. Proprietary fund operating statements present increases (revenues and other financing sources) and decreases (expenses and other financing uses) in total net position.

Basis of Accounting

Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied.

In the department-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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**THE PUEBLO DE SAN FELIPE
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The modified accrual basis of accounting is used for the governmental funds for financial statement purposes. Under the modified accrual basis of accounting, revenues and other fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual - that is when they become both measurable and available to finance expenditures of the fiscal period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (within 60 days).

Revenues from grants and contracts that are restricted for specific uses are recognized as revenues when the related costs are incurred.

Expenditures are recorded as liabilities when they are incurred. Expenditures charged to federal programs are recorded utilizing the cost principles prescribed or permitted by the various funding sources. Vacation pay is recorded as an expenditure when payable from current available financial resources.

Budgetary Data

Budgets are established each year by the Tribal Council of the Pueblo resolution and are employed as a management control device for certain expenditures of the general fund. General fund revenues are not formally budgeted. However, the Tribal Council of the Pueblo considers the amount of funds available in establishing budgets for expenditures. The budgets for grants and contracts fund are those established in the grant or contract document. Such budgets are prepared for the term of each grant and are not budgeted on an annual basis. The budget and any revisions thereto must also be approved by the granting agencies. The Department funds do not use encumbrance accounting.

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents include demand deposits and cash on hand. The internal service funds pool their cash with the other Department funds and do not hold cash balances on their own behalf. For the purpose of reporting on the statement of cash flows, the Department considers all cash in time deposits and other investments purchased with a maturity of three months of the date acquired by the Department or less to be cash equivalents.

Investments

All investments of the Department were held in mutual funds, mortgage backed securities, and government backed securities as of December 31, 2014. Investments included on the accompanying statement of net position are stated at fair market value in accordance with GASB standards.

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**THE PUEBLO DE SAN FELIPE
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NOTES TO FINANCIAL STATEMENTS (continued)
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Accounts Receivable

Accounts receivable represent general governmental receivables, employee advances, and tribal loans. Receivables are reported net of provision for doubtful accounts.

Grant Receivables and Unearned Revenues

Various reimbursement procedures are used for federal awards received by the Department. Consequently, timing differences between expenditures and program reimbursements can exist at any time during the fiscal year. Amounts due from granting agencies at fiscal year-end represent an excess of modified accrual basis expenditures over cash requirements received to date. Conversely, unearned revenue balances represent an excess of cash advances over modified accrual basis expenditures. Generally, amounts due from granting agencies or unearned revenue balances caused by differences in the timing of cash reimbursements and expenditures will be reversed in the remaining grant period.

Prepays and Other Assets

Payments made to vendors that will benefit periods after December 31, 2014 are recorded as prepaid items consisting mainly of insurance and food commodities.

Interfund Receivables and Payables

During the course of operations, transactions occur between individual funds for goods provided or services rendered and for cash received and paid. The related receivables and payables are classified as due from other funds and due to other funds on the balance sheet for governmental funds and statement of net position for proprietary funds.

Interfund Transactions

Quasi-external interfund transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Capital Assets

Capital assets are defined by the Department as assets with an initial, individual cost of more than \$5,000 and estimated useful life in excess of one year. Capital assets acquired are recorded as expenditures in the governmental funds. Additions, improvements, and other capital outlays made by proprietary funds are capitalized in those funds. Maintenance and repair costs are charged to expense as incurred. Depreciation is computed using the straight-line method based on the estimated useful lives of the related assets as follows:

Buildings and Improvements	8 - 32 years
Furniture, Machinery and Equipment	3 - 7 years
Vehicles	5 years

Long-Term Obligations

Long-term debt is recognized as a liability and reported in the department-wide statement of net position when the obligation arises. For other long-term obligations, only that portion expected

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to be financed from expendable, available financial resources is reported as a fund liability of governmental funds.

Equity Classifications
Department-Wide Statements

Equity is classified as net position and displayed in three components:

1. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consists of net position with constraints placed on their use either by (a) external groups such as creditors, granters, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Governmental Fund Balance
Fund Balance

In the governmental fund financial statements, fund balance is classified and is displayed in five components:

1. Nonspendable - Consists of amounts that cannot be spent because they are either (a) not in spendable form; or (b) legally or contractually required to be maintained intact.
2. Restricted - Consists of amounts that are restricted to specific purposes as a result of (a) externally imposed by creditors (such as through debt covenants) , granters, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed - Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts.
4. Assigned - Consists of amounts that are constrained by the government's *intent* to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself; or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

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5. Unassigned - Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

Grant Revenues

The Department recognizes grant revenues at the time that such revenues become available and measurable, which is generally at the time such revenues are currently receivable. Receipts in advance on cost reimbursable type contracts are deferred and are recognized as revenue when allowable expenditures are incurred.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. They also include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

Indirect Costs

Indirect costs represent costs of administration and operation, including accounting costs, which cannot be readily allocated to individual programs. These costs are paid from the Indirect Cost Pool Internal Service Fund and allocated to programs, based on a negotiated Indirect Cost Agreement. A rate of 25.30 was charged for the first six months of the fiscal year and 16.55 percent was charged for the last six months of the fiscal year. These rates were charged to all grant programs, based on direct costs less any capital and flow-through costs, and was negotiated with the National Business Center, United States Department of the Interior.

Federal and State Income Taxes

The Pueblo is treated as a sovereign nation and its commercial operations are exempt from all income taxation imposed by the federal government, any state, or any political subdivision thereof. Accordingly, there are no provisions for federal or state income taxes in the accompanying financial statements.

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**THE PUEBLO DE SAN FELIPE
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NOTES TO FINANCIAL STATEMENTS (continued)
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NOTE 2 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents consisted of the following at December 31, 2014:

	<u>Bank Balance</u>	<u>Carrying Balance</u>
Demand Deposits	\$ 13,497,643	\$ 13,060,444
Cash on Hand	-	530
Total	<u>\$ 13,497,643</u>	<u>\$ 13,060,974</u>

Reconciliation to Financial Statements:

Unrestricted	\$ 12,255,836
Restricted	805,138
Total	<u>\$ 13,060,974</u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The government does not have a deposit policy for credit risk. As of December 31, 2014, the Pueblo's bank balance was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$ 12,997,643
Uninsured and Collateral Held by Pledging Bank's Trust Department Not in Pueblo's Name	<u>805,138</u>
Total	<u>\$ 13,802,781</u>

Restricted Cash Consists of:

NMFA Deposits for Debt Service	<u>\$ 805,138</u>
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NOTE 3 – INVESTMENTS

Investments that the Tribal Council has approved for investment are obligations of the U.S. Treasury and U.S. agencies not to exceed 10 years maturity, money market and mutual funds with "AAA" ratings invested only in federal government or agency securities, or in repurchase agreements fully collateralized by such securities.

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The following schedule details the investments held by the Department as of December 31, 2014, and the years to maturity:

	<u>Less Than 1</u>	<u>1 - 5 Years</u>	<u>6 - 10 Years</u>	<u>More Than 10</u>	<u>Total</u>
Investments Held by Brokers:					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Unrealized Gains	67,664				67,664
Investments Held by BIA:					
U.S. Treasury Overnighter	8,655,875				8,655,875
U.S. Gov't-Backed Securities				4,182,037	4,182,037
Mortgage-Backed Securities	-	-	-	2,018,716	2,018,716
Total Investments	<u>\$ 8,723,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,200,753</u>	<u>\$ 14,924,292</u>

Investment Risks

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. The Department has adopted an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates or limits in investment choices.

Custodial credit risk - Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., brokers-dealer) to a transaction, the Department will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Department has an investment policy that would limit the investments to the safest type of securities. Financial institutions, brokers/dealers, intermediaries, and advisors are to be prequalified, and the investment portfolio is to be diversified so that potential losses on individual securities will be minimized.

NOTE 4 - ACCOUNTS RECEIVABLE

At December 31, 2014, accounts receivable consisted of the following:

	<u>General Fund</u>	<u>Grants and Contracts Fund</u>	<u>Internal Service Fund</u>	<u>Total</u>
Employee Receivables	\$ 63,954	\$ -	\$ -	\$ 63,954
Tribal Member Loans	104,898	-	-	104,898
Third-Party Billing, Net	1,051,913	88,932	-	1,140,845
Internal Service Fund Receivables	-	-	-	-
Other	-	-	-	-
Total Accounts Receivable	<u>1,220,765</u>	<u>88,932</u>	<u>-</u>	<u>1,309,697</u>
Less: Allowance for Doubtful Accounts	(57,417)	-	-	(57,417)
Accounts Receivable, Net	<u>\$ 1,163,348</u>	<u>\$ 88,932</u>	<u>\$ -</u>	<u>\$ 1,252,280</u>

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**THE PUEBLO DE SAN FELIPE
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NOTE 5 - GRANTS RECEIVABLE

The following is a summary of grants receivable by agency as of December 31, 2014:

<u>Agency</u>	<u>Amount</u>
Department of Agriculture	\$ 241,150
Department of the Interior	6,821
Department of Justice	79,246
Environmental Protection Agency	75,435
Department of Health and Human Services	1,011,741
Nonfederal and Other Awards	<u>47,011</u>
Total Grants Receivable	1,461,404
Less: Allowance for Uncollectible Accounts	<u>(331,646)</u>
Grants Receivable, Net	<u>\$ 1,129,758</u>

NOTE 6 - UNEARNED REVENUE

The following is a summary of the grants and contracts fund unearned revenue by agency as of December 31, 2014:

<u>Agency</u>	<u>Amount</u>
Department of Agriculture	\$ 184,417
Department of the Interior	3,189,435
Department of Health and Human Services	3,531,641
Department of Transportation	1,251,297
Nonfederal and Other Awards	<u>490,957</u>
Total Unearned Revenue	<u>\$ 8,647,747</u>

Such amounts represent monies received in advance of expenditures.

Other unearned revenue is as follows:

Easement Agreement

The Pueblo renewed an easement agreement for an electrical transmission line through the reservation. The renewal agreement is for 20 years starting November 2002. One payment of \$2,210,000 for the 20-year agreement was received in 2004, which was recorded as unearned revenue and is being recognized as revenue over the life of the agreement. The Department recognizes revenue annually over the term of the agreement at a rate of \$110,500 per year. At December 31, 2014, the balance of the unearned revenue was \$994,500.

BIA Land Dispute

At December 31, 2014, the Pueblo has recorded \$1,661,463 as unearned revenue relating to funds held by the Bureau of Indian Affairs on behalf of the Pueblo. The Pueblo is currently in a dispute with a neighboring Pueblo over a land easement and the outcome of the dispute is currently uncertain. The related funds are to be held by the Bureau of Indian Affairs until the

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dispute is settled. Such amounts are presented with investments on the governmental fund balance sheet.

NOTE 7 - CAPITAL ASSETS

A summary of changes in the governmental activities related capital assets is as follows:

	Beginning Balance January 1, 2014	Additions	Disposals	Ending Balance December 31, 2014
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land	\$ 18,484,572	\$ -	\$ -	\$ 18,484,572
Construction in Progress	<u>2,151,949</u>	<u>765,507</u>	<u>(1,032,297)</u>	<u>1,885,159</u>
Total Capital Assets Not Being Depreciated	<u>20,636,521</u>	<u>765,507</u>	<u>(1,032,297)</u>	<u>20,369,731</u>
Capital Assets Being Depreciated:				
Buildings and Improvements	9,636,742	-	396,436	10,033,178
Infrastructure	-	-	117,778	117,778
Furniture, Machinery and Equipment	1,688,437	81,192	30,251	1,799,880
Vehicles	<u>2,440,183</u>	<u>239,637</u>	<u>46,937</u>	<u>2,726,757</u>
Total Capital Assets Being Depreciated	13,765,362	320,829	591,402	14,677,593
Less: Accumulated Depreciation	<u>(6,264,434)</u>	<u>(659,523)</u>	-	<u>(6,923,957)</u>
Total Capital Assets Being Depreciated (Net)	<u>7,500,928</u>	<u>(338,694)</u>	<u>591,402</u>	<u>7,753,636</u>
Capital Assets, Net	<u>\$ 28,137,449</u>	<u>\$ 426,813</u>	<u>\$ (440,895)</u>	<u>\$ 28,123,367</u>

A summary of changes in the internal service funds' capital assets is as follows:

	Beginning Balance January 1, 2014	Additions	Disposals	Ending Balance December 31, 2014
Capital Assets Being Depreciated:				
Buildings and Improvements	\$ 4,646,900	\$ -	\$ -	\$ 4,646,900
Infrastructure	10,533,811	-	-	10,533,811
Furniture, Machinery and Equipment	137,648	-	-	137,648
Vehicles	<u>58,679</u>	<u>-</u>	<u>-</u>	<u>58,679</u>
Total Capital Assets Being Depreciated	15,377,038	-	-	15,377,038
Less: Accumulated Depreciation	<u>(1,556,595)</u>	<u>(482,552)</u>	-	<u>(2,039,147)</u>
Capital Assets, Net	<u>\$ 13,820,443</u>	<u>\$ (482,552)</u>	<u>\$ -</u>	<u>\$ 13,337,891</u>

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Depreciation expense is not recorded in governmental funds. In the statement of activities, assets are depreciated on the straight-line basis over their estimated useful lives (3 to 40 years). Depreciation has been allocated to benefiting functions as follows:

<u>Function</u>	<u>Amount</u>
General Government	\$ 253,402
Public Works	114,012
Education	95,916
Health and Welfare	196,193
Total Depreciation Expense	<u>\$ 659,523</u>

NOTE 8 - LONG-TERM DEBT

The following is a summary of changes in governmental fund long-term debt for the year ended December 31, 2014:

	<u>Beginning Balance January 1, 2014</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance December 31, 2014</u>
Long-Term Debt:				
New Mexico Finance Authority	\$ 8,439,924	\$ -	\$ (463,900)	\$ 7,976,024
Current Portion	<u>(463,900)</u>			<u>(493,405)</u>
Long-Term Portion	<u>\$ 7,976,024</u>			<u>\$ 7,482,619</u>

On July 20, 2007, the Pueblo entered into a loan agreement with the New Mexico Financing Authority (the NMFA) for \$10,854,786 to finance a wastewater treatment plant. The Department makes monthly principal and interest payments into a restricted debt service account while the NMFA makes semiannual bond payments from the Department's restricted accounts. The monthly payments for principal will be based on one-twelfth of the amount necessary to pay the next maturing principal component of the bond amount. \$10,052,021 of the \$10,854,786 loan was put into the Department's program account while the remaining \$802,765 was deposited into a loan agreement reserve account held by the NMFA. The monthly payments for interest and the administrative fee will be one-sixth of the amount necessary to pay the next maturing interest component and administrative fee of the bond amount. A debt service account is held on behalf of the Department by the NMFA in which each loan payment will be deposited into until the time the bond payments are due where the NMFA will transfer the money from the debt service account to the trustee prior to the payment date on the outstanding bonds. Interest on the note is a blended rate of 4.005 percent. The loan is scheduled to mature in May 2027. The loan is secured by all gas tax revenues of the Pueblo.

The loan agreement includes a covenant that the pledged revenues, on an ongoing basis during each year of the loan agreement term, be reasonably expected to equal or exceed 130 percent of the annual debt service. During 2014, the revenues were less than this 130 percent.

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NOTES TO FINANCIAL STATEMENTS (continued)
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Future minimum payments required under the loan are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Administrative Fee</u>	<u>Total</u>
2015	\$ 493,405	\$ 289,815	\$ 19,138	\$ 802,358
2016	512,265	272,212	17,904	802,381
2017	532,099	253,683	16,624	802,406
2018	552,964	234,175	15,294	802,433
2019	574,885	213,666	13,911	802,462
2020-2024	3,241,882	724,117	46,807	4,012,806
2025-2027	2,068,524	117,727	7,555	2,193,806
Total	<u>\$ 7,976,024</u>	<u>\$ 2,105,395</u>	<u>\$ 137,233</u>	<u>\$ 10,218,652</u>

As noted above, the Department has pledged specific revenues to repay the debt service of the loan.

Pledged revenues as of December 31, 2014, were as follows:

<u>Source of Revenue Pledged</u>	<u>Current Year Revenues Pledged</u>	<u>Current Year Debt Service</u>	<u>Total Future Revenues Pledged</u>	<u>Terms of Commitment</u>
Gasoline Tax	\$ 519,331	\$ 793,660	\$ 10,218,652	2027

NOTE 9 - INDIRECT COSTS

The Pueblo recovered \$910,410 of indirect program costs for the year ended December 31, 2014. This was determined by applying the negotiated rate to applicable direct program costs less any capital expenditures and pass-through funds, less any applicable indirect cost ceiling amounts.

NOTE 10 - RELATED-PARTY TRANSACTIONS

Due to and from Other Pueblo Entities:

The interfund accounts are primarily related to the submission of gaming and sales taxes from the enterprises to the Pueblo. The Department also utilizes interfund accounts for temporary borrowing between funds. Repayments are made periodically.

	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 1,418,990	\$ -
Grants and Contracts Fund		800
Capital Projects Fund	-	1,418,190
Total Transfers	<u>\$ 1,418,990</u>	<u>\$ 1,418,990</u>

See Independent Auditors' Report

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2014**

Transfers:

The following is a summary of such transfers for the year ended December 31, 2014:

	<u>Transfer In</u>	<u>Transfers Out</u>
General Fund	\$ 222,265	\$ 68,504
Grants and Contracts Fund	-	222,265
Debt Service Fund	398,431	-
Capital Projects Fund	-	329,927
Total Transfers	<u>\$ 620,696</u>	<u>\$ 620,696</u>

Other Transactions:

Casino:

The Casino is required to pay a percentage of net gaming revenues and other taxes to the Department. These amounted to approximately \$2,100,000 during the year ended December 31, 2014. These revenues are recorded as tax revenue on the statement of revenues, expenditures, and changes in fund balances - governmental funds and the statement of activities. The Casino also recorded approximately \$1,000,000 to the Department related to its portion of the costs associated with participation in the health insurance plan.

Travel Center:

The Travel Center is required to pay the Department a gross revenues sales tax on various items, including cigarettes and gasoline. These taxes amounted to approximately \$1,311,000 during the year ended December 31, 2014. These revenues are recorded as tax revenue on the statements of revenues, expenditures, and changes in fund balances - governmental funds and the statement of activities.

NOTE 11 - RETIREMENT SAVINGS PLAN

The Department has adopted the Pueblo De San Felipe Retirement Savings Plan (the Plan). Employees are eligible to participate in the Plan after attaining age 21 and completing one year of service. The Plan is a retirement savings plan administered by Aspen Pension Administrators. The Plan requires employer contributions; however, the amount of the contribution is at the Pueblo's discretion. The Pueblo has elected to contribute 5 percent for each employee. Participants vest according to the following schedule:

<u>Years of Credited Service</u>	<u>Percent Vested</u>
1	20%
2	40%
3	60%
4	80%
5	100%

The Plan excludes from participation those employees who work less than 1,000 hours per year or those employees who belong to a union that provides retirement benefits subject to collective bargaining or contract negotiations. The Department's contributions to the Plan in 2014 were approximately \$205,830. There were no employee contributions to the Plan during 2014.

See Independent Auditors' Report

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 12 - POSSESSORY TAXES

The Pueblo assesses possessory taxes of 6 percent on personal property held by entities having equipment on their reservation. The entities use the County of Bernalillo personal property tax assessment form and remit it to the Pueblo in October to November of each year. The Pueblo calculates the tax and then assesses the entities. Taxes are due 30 days after the assessment. Possessory tax revenue for the year ended December 31, 2014, was approximately \$192,498.

The possessory tax is computed in accordance with the method of valuation described in the New Mexico Property Tax Code, NMSA Sections 7-36-1 to 33 (1978), and regulations adopted pursuant to it.

NOTE 13 - RISK MANAGEMENT

During 2007, the Pueblo implemented a self-insurance program, which is managed by an insurance management group and covers eligible employees of the Department, Casino, Travel Center, Gaming Commission, and Housing Authority for medical coverage and hospitalization of its employees. The Pueblo maintains a stop-loss policy, which limits the maximum liability to \$40,000 per person per year. Claim liabilities, where the Pueblo has retained the risk of loss, are based on amounts necessary to pay prior and current year claims, and include estimates based on claim history and payment pattern, for claims incurred but not yet reported (IBNR).

The self-insurance program is accounted for in the internal service fund. Expenditures related to employee health insurance premiums are charged to other funds based on established rates. A reconciliation of the aggregate claim liabilities where the Pueblo retains the risk of loss is as follows for the years ended December 31:

	<u>2014</u>	<u>2013</u>
Claims Liability - Beginning of Year	\$ 166,443	\$ 464,888
Incurred Claims and IBNR	1,250,159	1,532,170
Payments	<u>(2,040,227)</u>	<u>(1,830,615)</u>
Claims Liability - End of Year	<u>\$ (623,625)</u>	<u>\$ 166,443</u>

The Pueblo is insured against losses related to general, property and auto liabilities, workers' compensation, and employee medical claims. Settled claims have not exceeded the Department's retention and excess coverage over the past three years.

NOTE 14 – SUBSEQUENT EVENTS

The Department's management has evaluated the events that have occurred subsequent to fiscal year-end through July 7, 2016, the date when the financial statements were available to be issued. Management has determined that no events have occurred during this period that require adjustment to or disclosure in the financial statements.

See Independent Auditors' Report

SUPPLEMENTARY INFORMATION

Schedule of Expenditures of Federal Awards

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Expenditures
<u>U.S. Department of Agriculture</u>		
WIC Breastfeeding Peer Counseling	10.557	\$ 40,946
WIC	10.557	386,794
WIC Farmers' Market Nutrition Program (FMNP)	10.572	7,151
Senior Farmers' Market Nutrition Program	10.576	15,145
<u>Passed Through the State of New Mexico</u>		
Child and Adult Care Food Program	10.558	52,554
Summer Food Service Program for Children	10.559	7,001
Total U.S. Department of Agriculture		<u>\$ 509,591</u>
<u>U.S. Department of the Interior</u>		
Consolidated Tribal Government Program - Family Services	15.021	\$ 191,020
Consolidated Tribal Government Program - Education Program	15.021	119,767
Consolidated Tribal Government Program - Tribal Court	15.021	63,358
Consolidated Tribal Government Program - Enrollment	15.021	214,993
Agriculture and Range Management	15.034	85,683
Forestry on Indian Land	15.035	27,279
Early Childhood Special Education	15.043	63,104
BOR - Water Resources and Infrastructure Repair	15.519	599,359
Water Management / Water Litigation	15.024	67,697
HFR Non-WUI and HFR WUI	15.228	104,181
Total U.S. Department of the Interior		<u>\$ 1,536,441</u>

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Expenditures
<u>U.S. Department of Justice</u>		
Rural Domestic Violence, Sexual Assault	16.589	\$ 155,116
Total U.S. Department of Justice		<u>\$ 155,116</u>
<u>U.S. Department of Transportation</u>		
Federal Highway Administration	20.205	\$ 1,366,652
Total U.S. Department of Transportation		<u>\$ 1,366,652</u>
<u>Environmental Protection Agency</u>		
General Assistance	66.926	\$ 229,975
Water Quality Management Planning	66.454	\$ 65,783
Total Environmental Protection Agency		<u>\$ 295,758</u>

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Expenditures
U.S. Department of Health and Human Services		
Tital VI-B Child Welfare Social Services	93.645	\$ 16,247
Family Violence Protection Services	93.671	8,048
Promoting Safe and Stable Families	93.047	16,428
Title VI - Elderly	93.217	165,407
Family Caregiver	93.217	41,246
NSIP	93.243	31,560
H/W Community Health Program	93.441	2,169,576
HIS Project	93.XXX	19,693
Medicaid CHIP Community Outreach & Enrollment	93.767	12,021
<u>Passed Through the State of New Mexico</u>		
Special Diabetes Program	93.237	286,813
Children's Mental Health System	93.243	790,362
Child Care and Development Block Grant	93.575	172,176
Head Start	93.600	895,892
Home Visiting Program	93.508	273,068
Injury Prevention	93.284	80,683
Youth Suicide Prevention Program	93.243	613,058
Total U.S. Department of Health and Human Services		<u>\$ 5,592,278</u>
Total Federal Awards		\$ 9,455,836
<u>Non-Federal and Other Awards</u>		
Language Revitalization Project	N/A	\$ 17,547
NMIAA Indian Elderly	N/A	157,618
School-Based Health Center Agreement	N/A	55,672
New Mexico Transportation	N/A	118,073
Hazard Emergency Readiness	N/A	1,894
State Library GO Bonds	N/A	102,865
TIF Comprehensive Master Plan	N/A	57,032
Native American Professional Parent Resources	N/A	34,476
Total Non-Federal and Other Awards		<u>545,177</u>
Total Federal, Non-Federal and Other Expenditures		<u>\$ 10,001,013</u>

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 1 – REPORTING ENTITY AND BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Pueblo de San Felipe. It is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.

NOTE 2 – FEDERAL AWARD IDENTIFICATION NUMBERS

The federal granting agency is responsible for providing the Office with the Catalog of Federal Domestic Assistance (CFDA) number for each grant or contract. In cases where the federal granting agency did not provide the CFDA number to the Office, other identifying numbers are presented on the schedule of expenditures of federal awards. In cases where the federal granting agency did not provide this number to the Office and it was not otherwise determinable, it is noted as "not available" on the schedule of expenditures of federal awards.

NOTE 3 – RECONCILIATION OF EXPENDITURES

The following is a reconciliation of the expenditures reported on the schedule of expenditures of federal awards to the expenditures reported in the governmental fund financial statements:

Expenditures of federal awards	\$ 9,455,836
Expenditures funded by non-federal sources	545,177
Other Expenditures	<u>7,101,079</u>
Total Expenditures	<u>\$ 17,102,092</u>

NOTE 4 - SUBRECIPIENTS

The Department did not provide any federal awards to subrecipients during the year.



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Members of the Tribal Council
Governor Michael T. Sandoval
The Pueblo de San Felipe
San Felipe Pueblo, 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, each major governmental fund, and the aggregate remaining fund information of the Governmental Department (Department) of the Pueblo de San Felipe, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Department's basic financial statements, and have issued our report thereon dated July 7, 2016.

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 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses: FS 2013-001.

Compliance and Other Matters

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

The Department's Response to Findings

The Department's response to the findings 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.

Kubiak Melton & Associates, LLC

Kubiak, Melton & Associates, LLC
Albuquerque, New Mexico
July 7, 2016



**Independent Auditors' Report on Compliance for Each Major Program and on Internal Control
Over Compliance Required by OMB Circular A-133**

Members of the Tribal Council
Governor Michael T. Sandoval
The Pueblo de San Felipe
San Felipe Pueblo, New Mexico

Report on Compliance for Each Major Program

We have audited the Governmental Department (Department) of the Pueblo de San Felipe's compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2014. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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.

Basis for Qualified Opinion on Helping Our People: Advocate Hope

As described in the accompanying schedule of findings and questioned costs, the Department did not comply with requirements regarding CFDA: 93.243 Helping Our People: Advocating Hope, as described in finding number 2013-003 for matching. Compliance with such requirements is necessary, in our opinion, for the Department to comply with the requirements applicable to the program.

Qualified Opinion on Helping Our People; Advocate Hope

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Helping our People: Advocate Hope* paragraph, 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 Helping Our People: Advocating Hope for the year ended December 31, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

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 identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items FA 2013-003, FA 2014-001, FA 2014-002 and FA 2014-003. Our opinion on each major federal program is not modified with respect to these matters.

The Department's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Department's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 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 OMB Circular A-133, 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. We consider the questioned cost item FS 2013-003 to be a material weakness.

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. We did not identify any significant deficiencies.

The Department's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Pueblo's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report On Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, each major governmental fund, and the aggregate remaining fund information of the Department as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Department's financial statements. We issued our report thereon dated July 7, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the Department's financial statements. Such information is the responsibility of management and was derived from and relates 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the Department's financial statements as a whole.

Kubiak Melton & Associates, LLC

Kubiak, Melton & Associates, LLC
Albuquerque, New Mexico
July 7, 2016

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:..... Unmodified

Internal control over financial reporting:

Material weaknesses identified?..... Yes

Significant deficiencies identified?..... No

Noncompliance material to financial statements noted?..... No

Federal Awards

Internal control over major programs:

Material weaknesses identified?..... Yes

Significant deficiencies identified?..... No

Type of auditors’ report issued on compliance
for major programs:..... Modified

Any audit findings disclosed that are required
to be reported in accordance with section 510(a)
of Circular A-133?..... Yes

**THE PUEBLO DE SAN FELIPE
GOVERNMENTAL DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Section I – Summary of Auditors’ Results

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
15.021	Consolidated Tribal Government Program
15.519	BOR - Water Resources and Infrastructure Repair
20.205	Federal Highway Administration
93.243	Childrens Mental Health Systems
93.243	Youth Suicide Program
93.441	H/W Community Health Program
93.600	Headstart

Dollar threshold used to distinguish
between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? No