



## County of Los Alamos

### Minutes

### County Council – Regular Session

Los Alamos, NM 87544  
[www.losalamosnm.us](http://www.losalamosnm.us)

*Theresa Cull, Council Chair, Suzie Havemann, Council Vice-Chair,  
 Melanee Hand, Ryn Herrmann, Beverly Neal-Clinton,  
 David Reagor, and Randall Ryt, Councilors*

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Tuesday, January 28, 2025

6:00 PM

Council Chambers - 1000 Central Avenue

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#### 1. OPENING/ROLL CALL

Chair Theresa Cull called the meeting to order at 6:00 p.m.

Chair Cull made opening remarks regarding the procedure of the meeting.

**The following Councilors were in attendance:**

**Present:** 6 – Councilor Cull, Councilor Hand, Councilor Herrmann,  
 Councilor Neal-Clinton, Councilor Reagor, and Councilor Ryt

**Remote:** 1 – Councilor Havemann

#### 2. PLEDGE OF ALLEGIANCE

Led by: All.

#### 3. PUBLIC COMMENT

Ms. Seona Zimmerman spoke.  
 Ms. Terry Turton spoke.  
 Mr. Collin McDowell spoke.

#### 4. APPROVAL OF AGENDA

A motion was made by Councilor Ryt, seconded by Councilor Hand, that Council approve the agenda as presented.

**The motion passed with the following vote:**

**Yes:** 7 – Councilor Cull, Councilor Havemann, Councilor Hand, Councilor Herrmann,  
 Councilor Neal-Clinton, Councilor Reagor, and Councilor Ryt

## 5. PRESENTATIONS, PROCLAMATIONS, AND RECOGNITIONS

- A. Recognition of the Government Finance Officers Association Triple Crown Honor in Awards for the FY2024 Budget, FY2023 ACFR, FY2023 PAFR

Ms. Helen Perraglio, Administrative Services Director, presented.

## 6. PUBLIC COMMENT FOR ITEMS ON CONSENT AGENDA

None.

## 7. CONSENT AGENDA

### Consent Motion:

**A motion was made by Councilor Rytí, seconded by Councilor Reagor, that Council approve the items on the Consent Agenda as presented and that the motions in the staff reports be included for the record.**

- A. Approval of County Council Minutes for the January 7, 2025, Regular Session and January 14, 2025, Work Session

**I move that Council approve the County Council Minutes for the January 7, 2025, Regular Session and January 14, 2025, Work Session.**

- B. Approval of Contract for General Services, Agreement No. AGR 25-16a with Instrumentation and Control (IC) Solutions, LLC in the Amount of in the Amount of \$950,000 Plus Applicable Gross Receipts Tax, for the Purpose of Furnishing Programmable Logic Controllers (PLCs) for the Water Production Supervisory Controls and Data Acquisition (SCADA) Replacement Project

**I move that Council approve Contract for General Services, Agreement No. AGR 25-16a with IC Solutions, LLC, for the Purpose of Furnishing PLCs for the Water Production SCADA Replacement Project in the amount of \$950,000 plus applicable gross receipts tax.**

- C. Approval of Services Agreement No. AGR 25-16b with James Wilkinson, dba Elementyl Consulting, for the Purpose of Software Support Services for the Water Production Supervisory Controls and Data Acquisition (SCADA) Replacement Project

**I move that Council approve Services Agreement No. AGR 25-16b with Elementyl Consulting, for the Purpose of Software Support Services for the Water Production SCADA Replacement Project in the amount of \$446,060 plus applicable gross receipts tax.**

- D. Approval of Novation of Services Agreement No. AGR24-14-A1 with Brainier Solutions, Inc in the Amount of \$942,250.00, plus Applicable Gross Receipts Tax, for the Purpose of transfer to ClearCompany LLC due to their acquisition of Brainier

**I move that Council approve Novation of Services Agreement No. AGR24-14-A1 transferring existing agreement to ClearCompany LLC. for a total not-to-exceed amount of \$942,250.00, plus applicable gross receipts tax, for the purpose of an eLearning Management Software System.**

**E. Approval of Contract for General Services, Agreement No. AGR 25-949 with Artic Wolf Networks, Inc. and Order Form No. QT-000084792 from Advanced Network Management (ANM) in the Amount Not To Exceed \$517,735.08, plus Applicable Gross Receipts Tax, for the Purchase of Artic Wolf Cybersecurity Software and Services**

**I move that Council approve agreement no. AGR25-949 with Arctic Wolf Networks, Inc. and Order Form No. QT-000084792 from Advanced Network Management (ANM) in the Amount Not to Exceed \$517,735.08, plus Applicable Gross Receipts Tax, for the Purchase of Artic Wolf Cybersecurity Software and Services.**

**F. Approval of Amendment No. 1, Novation of Contract, to General Services Agreement No. AGR23-47 with Sherpa Government Solutions LLC for Electronic Bidding, Sourcing, and Contracting Software**

**I move that Council approve Amendment No. 1, Novation of Contract, to existing General Services Agreement No. AGR23-47 with Sherpa Government Solutions LLC to Euna Solutions, Inc for Electronic Bidding, Sourcing, and Contracting Software.**

**G. Approval of Memorandum of Understanding (MOU) Between the Incorporated County of Los Alamos and the North Central Regional Transit District (NCRTD) Providing the NCRTD \$350,000 for Fiscal Year 2025**

**I move that Council approve a Memorandum of Understanding between the Incorporated County of Los Alamos and the North Central Regional Transit District (NCRTD) providing the NCRTD \$350,000 for Fiscal Year 2025.**

**H. Approval of Bid No. IFB 25-21 and Budget Revision 2025-30 for the Purpose of Los Alamos WWTP Belt Press Replacement Project with Meridian Contracting, Inc., in the Amount of \$2,425,969.00 and a contingency in the amount of \$242,597.00, for a total of \$2,668,566.00, plus Applicable Gross Receipts Tax**

**I move that Council approve the Award of IFB 25-21 for the Purpose of Los Alamos WWTP Belt Press Replacement Project with Meridian Contracting, Inc., in the Amount of \$2,425,969.00 and a contingency in the amount of \$242,597.00, for a total of \$2,668,566.00, plus Applicable Gross Receipts Tax.**

**I. Award of Bid No. IFB 25-27 for the Purpose of Jemez Mountain Fire Protection Project Phase 4 with File Construction LLC.**

**I move that Council approve the Award of Bid No. IFB 25-27 for the purpose of the Jemez Mountain Fire Protection Project Phase 4 with File Construction LLC. in the amount of \$2,294,157.82 and a contingency in the amount of \$229,416.00, for a total of \$2,523,573.82, plus Applicable Gross Receipts Tax.**

**J. Approval of Budget Revision No. 2025-31 for the DHSEM Grant for Water Production Generators**

**I move that Council approve Budget Revision No. 2025-31 for the DHSEM Grant for Water Production Generators and include Attachment A in the minutes of this meeting.**

**K. Approval of Expenditure of Art in Public Places Funds in an Amount Not To Exceed \$10,000 for the Repair of the Sculpture, Solar Tree, by Eric Thelander**

**I move that Council approve the expenditure of the Art in Public Places fund in an amount not to exceed \$10,000 for the repair of the sculpture, Solar Tree, by Eric Thelander.**

**L. Grant of Utility Easement Within Lot 362, a Subdivision of Quemazon Communities Phase 3**

**I move that Council approve accepting a grant of utility easement within Lot 362, a subdivision of Quemazon Phase 3.**

**M. Approval of Budget Revision 2025-27 for Additional Funding for IPRA Support**

**I move that Council approve Budget Revision 2025-27 for Additional Funding for IPRA in the amount of \$442,640 and include Attachment A as part of minutes of this meeting.**

**N. Approval of Budget Revision 2025-33 to Close Funds 193 (Other Declarations) and 194 (Covid19)**

**I move that Council approve Budget Revision 2025-33 to close out funds 193 (Other Declarations) and 194 (Covid19) and include Attachment A as part of the minutes of this meeting.**

**Approval of the Consent Agenda:**

**The motion passed with the following vote:**

**Yes: 7 – Councilor Cull, Councilor Havemann, Councilor Hand, Councilor Herrmann, Councilor Neal-Clinton, Councilor Reagor, and Councilor Rytí**

**8. INTRODUCTION OF ORDINANCE(S)**

**A. Introduction of Incorporated County of Los Alamos Ordinance No. 738 An Ordinance Enacting an Improvement Special Assessment Program Within Los Alamos County; Designating the County Manager or Designee to Administer the Program and Execute Necessary Documents to Enable Special Assessment Financing Within Los Alamos County; Approving the Program Guidebook and Related Documents Required to Implement the Program; and Providing for Other Matters Properly Relating Thereto (Referred to as the Commercial Property Assessed Clean Energy [C-PACE] Program)**

**Councilor Rytí introduced, without prejudice, Incorporated County of Los Alamos Ordinance No. 738; An Ordinance Enacting an Improved Special Assessment Program Within Los Alamos County (Referred to as the Commercial Property Assessed Clean Energy (C-PACE) Program) and ask staff to assure that it is published as provided in the County Charter.**

**9. PUBLIC HEARINGS**

**A. Incorporated County of Los Alamos Ordinance No. 737; An Ordinance Making Available a Personal Income Tax Rebate to Eligible Low-Income Los Alamos County Property Taxpayers for Taxable Years 2025, 2026, 2027, and 2028**

Ms. Melissa Dadzie, Chief Financial Officer, presented.  
Ms. Helen Perraglio, Administrative Services Director, spoke.

Public comment:  
None.

A motion was made by Councilor Hand, seconded by Councilor Neal-Clinton, that Council adopt Incorporated County of Los Alamos Ordinance No. 737; An Ordinance Making Available a Personal Income Tax Rebate to Eligible Low-Income Los Alamos County Property Taxpayers for Taxable Years 2025, 2026, 2027, and 2028; she further moved that, upon passage, the Ordinance be published in summary form.

The motion passed with the following vote:

**Yes: 7 – Councilor Cull, Councilor Havemann, Councilor Hand, Councilor Herrmann, Councilor Neal-Clinton, Councilor Reagor, and Councilor Ryti**

B. Incorporated County of Los Alamos Resolution No. 25-02: A Resolution Authorizing the County to Submit an Application to the Department of Finance and Administration, Local Government Division, to Participate in the Local DWI Grant and Distribution Program

Ms. Sara Martinez, Los Alamos County DWI Coordinator, presented.

Public comment:

None.

A motion was made by Councilor Hand, seconded by Councilor Herrmann, that Council adopt Incorporated County of Los Alamos Resolution No. 25-02, a Resolution authorizing the County to submit an application to the Department of Finance and Administration, Local Government Division, to participate in the Local DWI (LDWI) Grant and Distribution Program. As part of the LWDI application, she further moved that Council approve the Council Chair to sign the MOU and Statement of Assurances.

The motion passed with the following vote:

**Yes: 7 – Councilor Cull, Councilor Havemann, Councilor Hand, Councilor Herrmann, Councilor Neal-Clinton, Councilor Reagor, and Councilor Ryti**

## 10. BUSINESS

A. Discussion and Possible Adoption of Revisions to the Library Policies

Ms. Gwen Kalavaza, Library Manager, presented.

Public comment:

None.

A motion was made by Councilor Ryti, seconded by Councilor Hand, that Council adopt the revisions to the Library Policies as presented, and also changing the word equal to equitable in section 3.1.5.

The motion passed with the following vote:

**Yes: 7 – Councilor Cull, Councilor Havemann, Councilor Hand, Councilor Herrmann, Councilor Neal-Clinton, Councilor Reagor, and Councilor Ryti**

**B. Consideration and Possible Acceptance of the FY2024 Annual Comprehensive Financial Report with Auditor's Opinions**

Ms. Melissa Dadzie, Chief Financial Officer, presented.

Mr. Farley Verner, President and Managing Shareholder, Hinkle + Landers Certified Public Accountants, presented.

Public comment:

Mr. David Hampton spoke.

**A motion was made by Councilor Neal-Clinton, seconded by Councilor Ryt, that Council accept the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024.**

**The motion passed with the following vote:**

**Yes: 7 – Councilor Cull, Councilor Havemann, Councilor Hand, Councilor Herrmann, Councilor Neal-Clinton, Councilor Reagor, and Councilor Ryt**

## **11. COUNCIL BUSINESS**

**A. General Council Business**

1) Boards and Commission Liaisons and Council Working Groups Assignments

Chair Cull presented.

Ms. Anne Laurent, County Manager, spoke.

No action taken.

**B. Appointments**

None.

**C. Board and Commission Vacancy Report**

No report.

**D. Board, Commission, and Working Group Reports**

Councilor Ryt reported on the Parks & Recreation and Personnel Boards.

Ms. Anne Laurent, County Manager, spoke.

Councilor Hand reported on the Lodgers' Tax Advisory Board.

Councilor Reagor reported on the Planning & Zoning Board.

Councilor Cull reported on the Inclusivity Task Force.

Councilor Havemann reported on the Board of Public Utilities.

**E. County Manager's Report**

## 1) County Manager's Report for December 2024

County Manager Anne Laurent gave an overview of the County Manager's Newsletter's timing and highlighted items in the December 2024 report. She reported on the recruitment for the Director of Community Development and the Director of Public Works. She also provided clarification of the project to improve the arts center occupied by Los Alamos Little Theater.

Mr. Juan Rael, Deputy County Manager, spoke.

**F. Council Chair Report**

Chair Cull reported on:

- a ribbon-cutting ceremony for Behaus Design & Marketing,
- the County Legislative Dinner,
- the Mayors' Caucus meeting,
- a possible roundtable on anti-Semitism in Santa Fe,
- San Ildefonso Feast Day,
- a meeting about the draft Los Alamos National Laboratory site-wide environmental impact statement, and
- a joint meeting with UNM-Los Alamos and the Los Alamos Public Schools Board.

**G. Approval of Councilor Expenses**

**A motion was made by Councilor Rytí, seconded by Councilor Reagor, for up to three councilors to attend the National Association of Counties meeting in Washington, DC, March 1st to 4th, 2025.**

The motion passed with the following vote:

**Yes: 7 – Councilor Cull, Councilor Havemann, Councilor Hand, Councilor Herrmann, Councilor Neal-Clinton, Councilor Reagor, and Councilor Rytí**

**H. Preview of Upcoming Agenda Items**

## 1) Tickler Report of Upcoming Agenda Items.

Chair Cull highlighted upcoming Council Meeting topics from the report included in the meeting agenda packet.

**12. COUNCILOR COMMENTS**

Chair Cull noted that for future meetings, external committees and working groups will have a separate agenda item rather than being included in this section. She also commented that Los Alamos County Day at the Legislature is March 12<sup>th</sup>.

Councilor Hand commented on the Juvenile Justice Advisory Board and the North Central Regional Transit District Board.

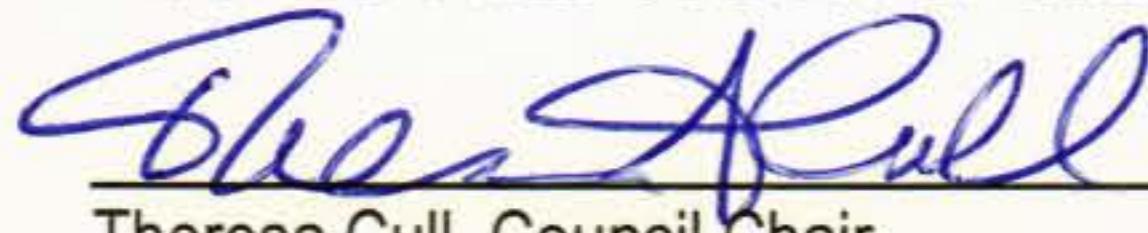
Councilor Rytí commented on the New Mexico Counties Legislative Conference, an upcoming Prayer Breakfast, trends in the County financial report, and an upcoming meeting of Environmental Management Los Alamos.

Councilor Havemann commented on the joint meeting with UNM-Los Alamos and the Los Alamos Public Schools Board, the Coalition of Sustainable Communities New Mexico, and a meeting of the Northern Area Local Workforce Development CEOs.

### 13. ADJOURNMENT

The meeting adjourned at 8:31 p.m.

INCORPORATED COUNTY OF LOS ALAMOS



Theresa Cull, Council Chair

Attest:



Michael D. Redondo, County Clerk

Meeting Transcribed by: Allison Collins, Deputy Clerk



LOS ALAMOS COUNTY, NM  
MICHAEL D. REDONDO COUNTY CLERK  
LACF25-0987 Pages: 23  
02/13/2025 04:21:36 PM  
Allison Collins

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Los Alamos County Council  
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 Item 7.J - Attachment A

**Budget Revision 2025 - 31**

BPU Meeting Date: Jan 15, 2025

Council Meeting Date: Jan 28, 2025

	Fund & Department	Org	Object	Revenue (decrease)	Expenditures (decrease)	Transfers In(Out)	Fund Balance (decrease)
1	Joint Utilities Fund - Water Production	54285699	8369	\$ 290,607	\$ 387,476		\$ (96,869)

**Description:** The purpose of this budget revision is for the Department of Homeland Security and Emergency Management (DHSEM) Hazard Mitigation Grant for Emergency Generators.

**Fiscal Impact:** The net fiscal impact to the Joint Utilities Fund is an increase in revenue of \$290,607, expenditures of \$387,476 and a decrease in fund balance by \$96,869.

Karen Kendall

1/2/2025

Preparer

N/A

Date

County Manager Approval if Required

James Alvarid

Department Director Signature

Yvette Atencio

Budget Manager/Analyst Signature

Attachment A

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## Budget Revision 2025 - 27

Los Alamos County Council  
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Item 7.M - Attachment A

	Fund & Department	Org	Object	Revenue (decrease)	Expenditures (decrease)	Transfers In(Out)	Fund Balance (decrease)
1	General Fund/ASD/RIM	01144010	8369		\$ 442,640		\$ (442,640)
2							\$ -
3							\$ -
4							\$ -
5							\$ -
6							\$ -
7							\$ -
8							\$ -
9							\$ -
10							\$ -

**Description:** Additional Funding for LSP Data Contract, Additional IPRA Support. The Contract Amendment was approved on November 19th 2024. IPRA requests have increased over the anticipated budgeted amount. In order to keep up with the demand, the above amount is requested for approval.

**Fiscal Impact:** \$442,640

p

Erika Thomas

12/19/2024

FDO:PL

Date

County Manager Approval if Required



12/19/2024

Department Director Signature

Erika Thomas

12/19/2024

Budget Manager/Analyst Signature

ATTACHMENT A

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Los Alamos County Council  
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 Item 7.N - Attachment A

## Budget Revision 2025 - 33

Council Meeting Date: 01/28/2025

	Fund & Department	Org	Object	Revenue (decrease)	Expenditures (decrease)	Transfers In(Out)	Fund Balance (decrease)
1	Emergency Declarations - ASD Finance	19341140	9601			\$ (251,620)	\$ (251,620)
2	General Fund - ASD Finance	01140195	7619			\$ 251,620	\$ 251,620
3	Emergency Declarations - ASD Finance	19441133	9601			\$ (223,975)	\$ (223,975)
4	General Fund - ASD Finance	01140195	7619			\$ 223,975	\$ 223,975
5						\$	-
6						\$	-
7						\$	-
8						\$	-
9						\$	-
10						\$	-

Description: Closeout Emergency Declarations Fund 193 and 194. Fund Balance Transfers back to the General Fund

Fiscal Impact: Decrease Fund Balance to Emergency Declarations Fund/increase Fund Balance to the General Fund. There is no net impact to the County.

1/13/2025

Date

County Manager Approval if Required

Melissa Dadzie 1/16/2025

Dep:

Erika Thomas 1/16/2025

Bud:

ATTACHMENT A



**HINKLE + LANDERS**

Certified Public Accountants + Business Consultants

# 2024 Audit Presentation of Results Los Alamos County

Los Alamos County Council  
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January 28, 2025  
Item 10.B - Attachment C Addition



**LOS ALAMOS**

**Presented by:**  
Farley Vener, CPA, CFE, CGMA  
President & Managing Shareholder

Attachment "C"

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## Engagement Team

Los Alamos County Council  
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Item 10.B - Attachment C Addition

Partner  
In-Charge

- Farley Vener, CPA, CFE, CGMA  
President and Managing Shareholder

Audit  
Manager  
In-Charge

- Katelyn Constantin, CGFM, MACCT  
Senior Audit Manager

Audit Staff

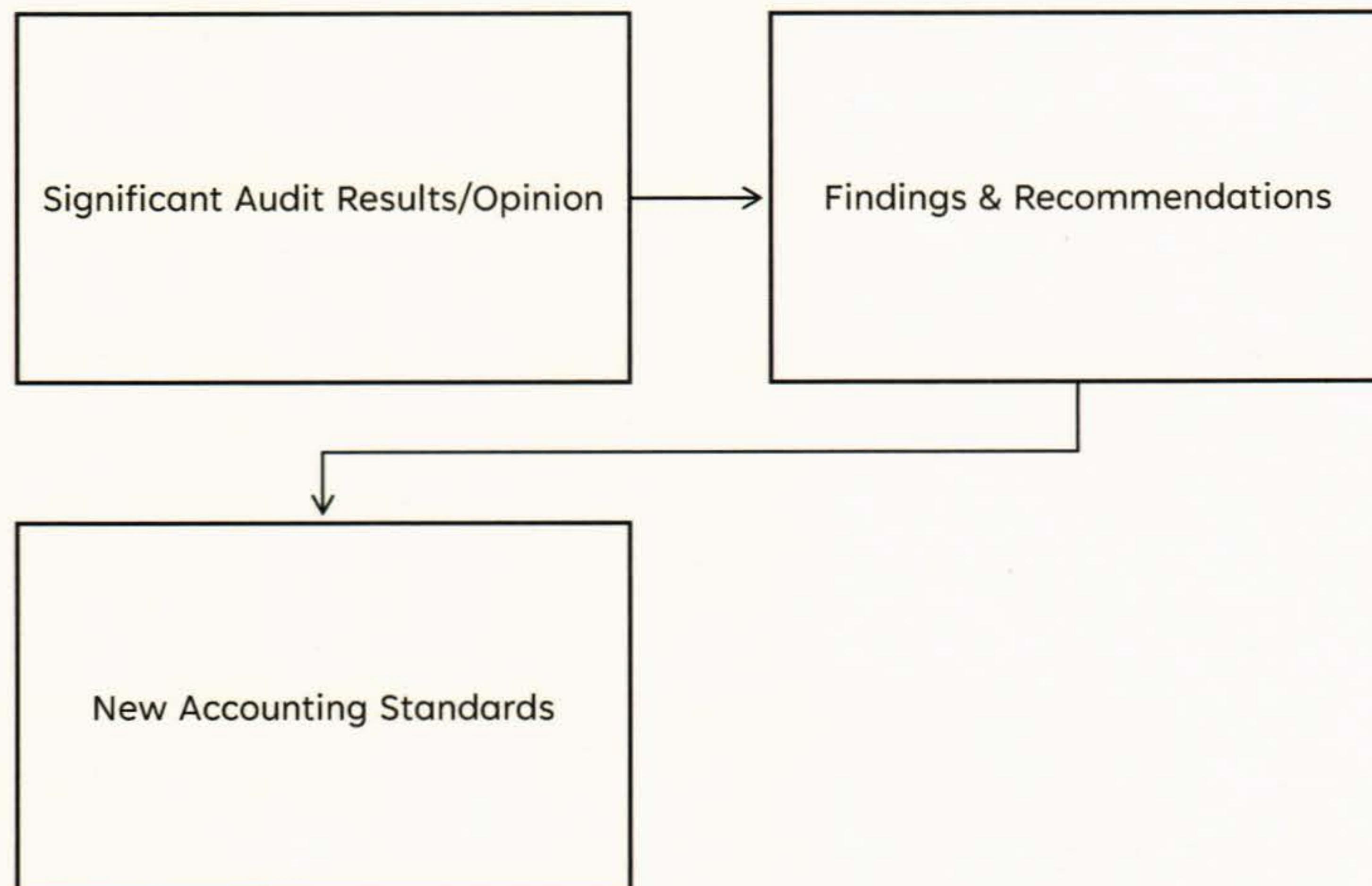
- Susan Yelton, CPA, CFE, PMP  
Audit Senior
- Karina Segura  
Audit Staff

Attachment "C"



## Today's Agenda

Los Alamos County Council  
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Item 10.B - Attachment C Addition



Attachment "C"



# Scope of Our Audit and Who We Serve

Los Alamos County Council  
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Item 10.B - Attachment C Addition

## Opinion on Financial Statements

Note: Instances of noncompliance with State audit rule testing require findings.  
Sec. 12-6-5 NMSA 1978

## Opinion on Compliance of Major Federal Programs (Uniform Guidance)

## Non-attest Work

## Who Do We Serve?

Provide objective fiduciary information to:

The County Council and other Elected Officials

Management

Public Interest

Attachment "C"



## Auditor's Communication (AU-C 260) Required Communications (continued)

Los Alamos County Council  
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Item 10.B - Attachment C Addition

COMMUNICATIONS	CONCLUSION
Accounting Practices	Significant accounting policies are disclosed in notes to the financial statements and appear appropriate. Implemented GASB 100, Accounting Changes and Error Corrections—an Amendment of GASB Statement No.62.
Proposed Adjustments	None
Adjustments Provided by Client	None
Non-attest and Gov-Wide Adjustments	None
Passed Adjustments-Because of Immateriality	None
Disagreements with Management	None
Management's Consultations with Other Accountants	Aware of None
Discussion of Accounting Issues Prior to Retention	None
Significant Difficulties in Performing the Audit	None
Financial Statement Disclosure Highlights	New presentation of restatement note disclosure due to error correction, related to GASB 100 implementation.

Attachment "C"



# Auditor's Results and Findings

## Auditor's opinions

Financial Statements – Unmodified

Federal Awards – Unmodified

Auditee qualified as low-risk auditee – Yes

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## Assistance

Listing #	Name of Federal Programs or Cluster	Federal Funding Source
20.205	Highway Planning and Construction	U.S. Department of Transportation
21.027	COVID-19 - American Rescue Plan	U.S. Department of the Treasury
66.458	Clean Water State Revolving Fund	U.S. Environmental Protection Agency
81.140	Cooperative Agreement - Fire protection, emergency medical and rescue services	U.S. Department of Energy

## Findings

Reference #	Description	Current or Prior Year Finding	Status of Findings	Type of Finding*
None				

\*Legend for Type of Findings

### Section II - Financial Statement Findings

- A. Material Weakness in Internal Control Over Financial Reporting
- B. Significant Deficiency in Internal Control Over Financial Reporting
- C. Finding that Does Not Rise to the Level of a Significant Deficiency (Other Matters) Involving Internal Control Over Financial Reporting
- D. Instance of Non-compliance Material to the Financial Statements

### Section III - Major Federal Programs Findings

- E. Material Weakness in Internal Control Over Compliance of Federal Awards
- F. Significant Deficiency in Internal Control Over Compliance of Federal Awards
- G. Instance of Non-compliance related to Federal Awards

### Section IV - 12-6-5 NMSA 1978 Findings Attachment "C"

- H. Other Non-compliance Required to be Reported per Section 12-6-5 NMSA 1978



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## New Accounting Standards

### Upcoming GASB Pronouncements

GASB no.	Name	Effective Period (fiscal year)
99	Omnibus	2023 & 2024
2021-1	GASB Implementation Guide 2021-1 Answer 5.1: Capital Assets	2024
100	<i>Accounting Changes and Error Corrections- an amendment of GASB Statement No. 62</i>	2024
101	Compensated Absences	2025
102	Certain Risk Disclosures	2025
103	Financial Reporting in Model Improvements	2026
104	<i>Disclosure Requirements for Certain Capital Assets.</i>	2026

Attachment "C"



# Current Projects

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Item 10.B - Attachment C Addition



## Current GASB Projects

Standard Setting	Next Milestone	Expected Date	Project Description
Going Concern Uncertainties and Severe Financial Stress	Preliminary Views	4Q2024	The objective of this project is to address issues related to disclosures regarding going concern uncertainties and severe financial stress.
Implementation Guidance Update—2025	Exposure Draft	4Q2024	The objective of this project is to update implementation guidance for additional issues that come to the attention of the staff.
Infrastructure Assets	Preliminary Views	Comments due 01/17/25	This project will address issues related to accounting and financial reporting for infrastructure assets. The project will evaluate standard-setting options related to reporting infrastructure assets.
Revenue and Expense Recognition	Exposure Draft	1Q2025	The overall objective of this project is to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions.
Subsequent Events	Exposure Draft	4Q2024	The objective of this project is to improve the accounting and financial reporting for subsequent events. The project will reexamine existing requirements related to subsequent events in Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards.

Attachment "C"



# Thank you

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Item 10.B - Attachment C Addition

We appreciate all the support we received from  
Finance and Management!



Attachment "C"



Los Alamos County Council  
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Item 10.B - Attachment C Addition



Attachment "C"

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## About Us

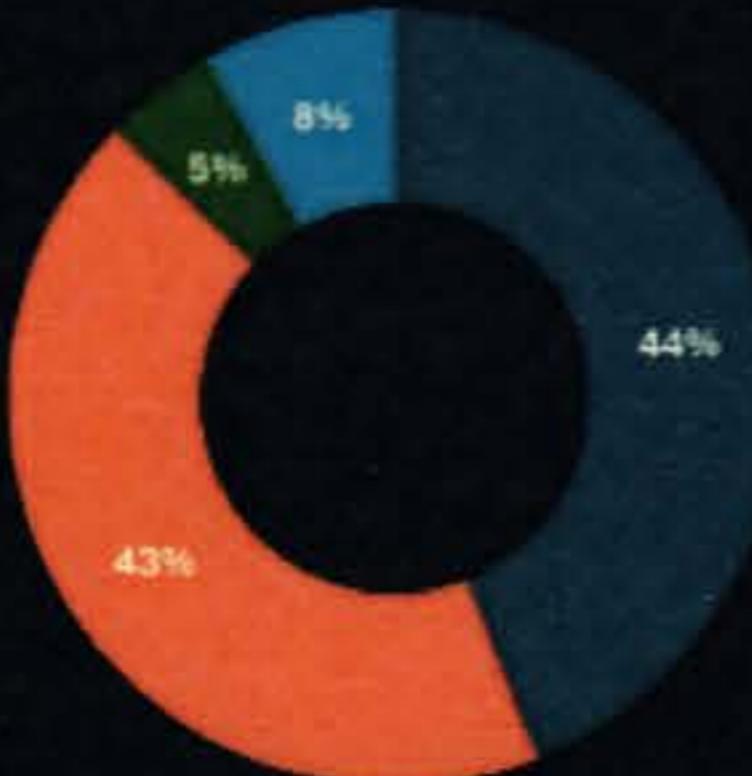
### What Sets Us Apart



Los Alamos County Council  
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Item 10.B - Attachment C Addition

### Client Audits and Revenue

■ Non-Profit Orgs ■ State & Local  
■ For-Profit ■ Forensic & Other



### Local CPA Firm Serving NM for 52+ Years



140+ State & Local Governments



145+ Non-Profit Organizations



7+ Long-Term Tenure of Audit Managers



16+ Forensic Accounting Engagements



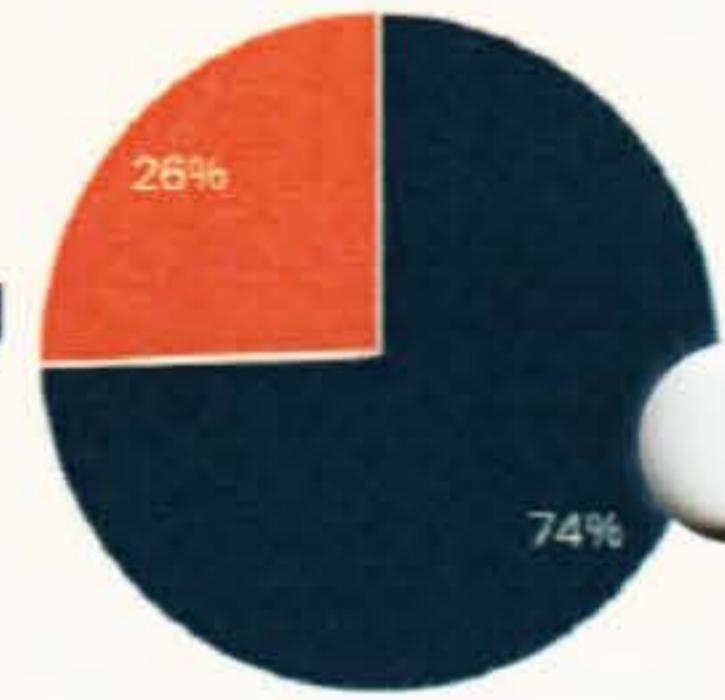
Full Service CPA Firm (ABQ & Santa Fe)

### Awards & Recognition



- 2024 Best & Brightest in the Nation
- 2024 ABQ Best Places to Work
- 2024 Expertise Top 10 Accountants in ABQ
- 2024 Best Accountants in ABQ

### % of Our Clients Requiring Single Audits



■ Audit ■ Single Audit

### SERVING NEW MEXICO CLIENTS WITH ANNUAL REVENUES:



- \$ 2.2 Billion Government
- \$ 190 Million Non-Profit
- \$ 74.4 Million Accounting
- \$ 97 Million For-Profit



# Contact Information

## On call throughout the year

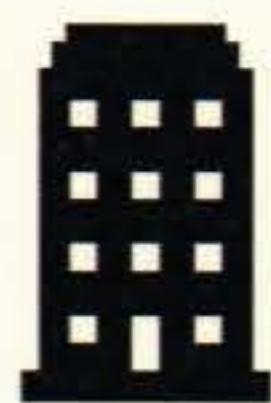


Farley Vener, CPA, CFE, CGMA

- Managing Shareholder
- [Fvener@HL-cpas.com](mailto:Fvener@HL-cpas.com)
- (505) 385-4899

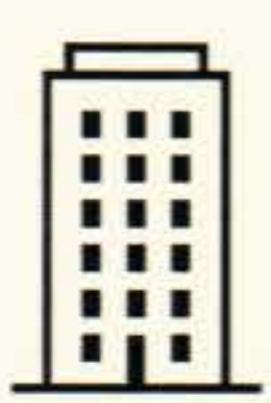


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Hinkle + Landers, PC (Main Office)

- 2500 9<sup>th</sup> St. NW
- Albuquerque, NM 87102
- (505) 883-8788



Hinkle + Landers, PC (Santa Fe Office)

- 404 Brunn School Rd. #B
- Santa Fe, NM 87505
- (505) 883-8788

Attachment "C"