

Village of Taos Ski Valley TIDD
Resolution No. 2019-25
ACCEPTANCE AND APPROVAL OF THE FY2018 AUDIT

WHEREAS, the Village of Taos Ski Valley TIDD is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2018; and,

WHEREAS, the Village of Taos Ski Valley TIDD has directed the accomplishment of the audit for FY2018 be completed; and,

WHEREAS, this audit has been completed and presented to the Village of Taos Ski Valley TIDD per the February 7, 2019 letter from the Statue Auditor authorizing release of the FY2018 audit; and

WHEREAS, NMAC 2.2.2.10 (M) (4) provides in pertinent part that "Once the audit report is officially released to the agency by the state auditor (by a release letter) and the required waiting period of five calendar days has passed, unless waived by the agency in writing, the audit report shall be presented by the IPA, to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable."

NOW THEREFORE, BE IT RESOLVED that the Village of Taos Ski Valley TIDD does hereby accept and approve the completed audit report, with no findings as indicated within this document.

ACCEPTED AND APPROVED this 18th day of February, 2019 in regular session by the Village of Taos Ski Valley TIDD Board, at Village of Taos Ski Valley, Taos County, New Mexico.

PASSED, ADOPTED, AND APPROVED this 18th day of February, 2019.

VOTES: ____ Yes ____ No

MUNCIPAL GOVERNING BOARD OF
VILLAGE OF TAOS SKI VALLEY TIDD, NEW MEXICO

Neal King, Board Chair

ATTEST:

Ann M. Wooldridge TIDD Clerk

"Exhibit A"

Brian S. Colón, Esq.
State Auditor



Natalie Cordova, CPA
Deputy State Auditor

**State of New Mexico
OFFICE OF THE STATE AUDITOR**

Via Email

February 7, 2019

SAO Ref. No. 10020

Neal King, Board Chair
Village of Taos Ski Valley TIDD

nealkingtsv@cs.com

Re: Authorization to Release FY2018 Village of Taos Ski Valley TIDD Audit Report

The Office of the State Auditor (Office) received the audit report for your agency on 12/17/2018. The OSA has completed the review of the audit report required by Section 12-6-14(B) NMSA 1978 and 2.2.2.13 NMAC. This letter is your authorization to make the final payment to the Independent Public Accountant (IPA) who contracted with your agency to perform the financial and compliance audit. In accordance with the audit contract, the IPA is required to deliver to the agency the number of copies of the report specified in the contract.

Pursuant to Section 12-6-5 NMSA 1978, the audit report does not become a public record until five days after the date of this release letter, unless your agency has already submitted a written waiver to the OSA. Once the five-day period has expired, or upon the OSA's receipt of a written waiver:

- the OSA will send the report to the Department of Finance and Administration, the Legislative Finance Committee and other relevant oversight agencies;
- the OSA will post the report on its public website; and
- the agency and the IPA shall arrange for the IPA to present the report to the governing authority of the agency, per 2.2.2.10.M(4) NMAC, at a meeting held in accordance with the Open Meetings Act, if applicable.

Although no findings were reported in your report, please remember it is ultimately the responsibility of the governing authority of the agency to maintain adequate internal controls over financial reporting and compliance.

Sincerely,

A handwritten signature in black ink, appearing to be "B. Colón", with a stylized flourish at the end.

Brian S. Colón, Esq.
State Auditor

cc: Burt & Company, CPAs, LLC

2540 Camino Edward Ortiz, Suite A, Santa Fe, New Mexico 87507
Phone (505) 476-3800 * Fax (505) 827-3512
www.osanm.org * 1-866-OSA-FRAUD

Village of Taos Ski Valley TIDD
Board of Directors Meeting
Agenda Item

AGENDA ITEM TITLE: **Acknowledgement of the Requirement for the Village of Taos Ski Valley TIDD Board Members to submit Outside Employment disclosure forms on an annual basis.**

DATE: February 18, 2019

PRESENTED BY: Nancy Grabowski; Co-Treasurer

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village of Taos Ski Valley TIDD received a letter from the New Mexico State Auditor's office stating that the board was out of compliance with Section 10-16-4.2 NMSA Governmental Conduct Act.

Per Section 10-16-4.2 NMSA Governmental Conduct Act, "Village of Taos Ski Valley TIDD Board Members will be required to sign the Outside Disclosure Form if they are engaged in employment in addition to being members on the Village of Taos Ski Valley TIDD Board."

Accordingly, on an annual basis, the Board Chair and Board Members are required to and shall submit outside employment disclosure forms to acknowledge any employment other than their Board membership.

RECOMMENDATION: Staff recommends acknowledgment by the Board Members of this regulation and agreement that they will submit the required outside employment disclosure forms accordingly.



To: TIDD BOARD MEMBERS

From: TIDD CO-TREASURER

Subject: OUTSIDE EMPLOYMENT DISCLOSURE

Name: _____

Date: _____

**This form is required according to
TIDD Resolution No. 2018-14
and
Section 10-16-4.2 NMSA – Governmental Conduct Act**

DESCRIPTION OF OUTSIDE EMPLOYMENT:

1. _____
2. _____
3. _____
4. _____
5. _____

Board Member Signature

Date

Village of Taos Ski Valley TIDD
Board of Directors Meeting
Agenda Item

AGENDA ITEM TITLE: **Request for Acknowledgement and Approval of Payment to the Village of Taos Ski Valley for TIDD Clerk and Accounting Services for July–December 2018**

DATE: February 18, 2019

PRESENTED BY: Nancy Grabowski, Co-Treasurer

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village of Taos Ski Valley adopted a resolution for the Village of Taos Ski Valley Tax Increment Development District in January 2015. Since that time the Staff has dedicated many hours of work to the district. The Village is requesting reimbursement for the Clerk's and Finance Director's time for specific, identifiable tasks which they have been performing from July-December 2018. Monthly invoices for these services, along with a summary recap are provided for the Board to review. Accounting expenses for this period total \$1,401.40 and Clerk expenses for the period are \$2,233.00. Total requested reimbursement for services for July-December 2018 is \$3,634.40

RECOMMENDATION: A motion from the Board is requested to acknowledge and approve payment to the Village for the July-December 2018 hours for the Clerk's and Finance Director's allocated time to the TIDD.



The Village of Taos Ski Valley

P.O. Box 100, 7 Firehouse Road

Taos Ski Valley, NM 87525

Vendor

Village of Taos Ski Valley TIDD

PO Box 100

Taos Ski Valley, NM 87529

INVOICE

Date: 1/1/2019

(575) 776-8220

(575) 776-1145 Fax

vtsv@vtsv.org

Clerk Billing July-December 2018	Due on Receipt
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Qty	Description	Job Name	Unit Price	Line Total
1.00	July Clerk services		321.18	321.18
1.00	August Clerk services		229.42	229.42
1.00	September Clerk services		229.42	229.42
1.00	October Clerk services		336.48	336.48
1.00	November Clerk Services		780.02	780.02
3.00	December Clerk services		336.48	336.48
1.00				-
			Subtotal \$	2,233.00
			Sales Tax	
			Total \$	2,233.00

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **August 1, 2018**

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
July Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **September 1, 2018**

Bill To: **Village of Taos Ski Valley TIDD**

PO Box 100

Taos Ski Valley, NM 87525

Comments	Terms
August Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$	195.00
7.65% FICA	\$	14.92
10% Administrative Fee	\$	19.50
Amount Due	\$	229.42

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **October 1, 2018**

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
September Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$	195.00
7.65% FICA	\$	14.92
10% Administrative Fee	\$	19.50
Amount Due	\$	229.42

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtstv.org

INVOICE

Date: **November 1, 2018**

Bill To: **Village of Taos Ski Valley TIDD**

PO Box 100

Taos Ski Valley, NM 87525

Comments	Terms
October Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$	286.00
7.65% FICA	\$	21.88
10% Administrative Fee	\$	28.60
Amount Due	\$	336.48

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **December 1, 2018**

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
November Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$	663.00
7.65% FICA	\$	50.72
10% Administrative Fee	\$	66.30
Amount Due	\$	780.02

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: January 1, 2018

Bill To: **Village of Taos Ski Valley TIDD**

PO Box 100

Taos Ski Valley, NM 87525

Comments	Terms
December Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$	286.00
7.65% FICA	\$	21.88
10% Administrative Fee	\$	28.60
Amount Due	\$	336.48

Please make checks payable to Village of Taos Ski Valley



The Village of Taos Ski Valley

P.O. Box 100, 7 Firehouse Road

INVOICE

Date: 12/31/18

(575) 776-8220

(575) 776-1145 Fax

vtsv@vtsv.org

Bill To:

Village of Taos Ski Valley TIDD

PO Box 100

Taos Ski Valley, NM 87529

Accounting Billing July-December 2018	Due on Receipt
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Qty	Description	Job Name	Unit Price	Line Total
1.00	July 20178 Accounting services		580.79	580.79
1.00	August 2018 Accounting services		31.05	31.05
1.00	September 2018 Accounting services		208.18	208.18
1.00	October 2018 Accounting services		165.60	165.60
1.00	November 2018 Accounting services		227.71	227.71
1.00	December 2018 Accounting services		188.07	188.07
	Back up for each month has been provided for board review			

Subtotal \$ 1,401.40

Sales Tax

Total \$ 1,401.40

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **July 31, 2018**

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
July 2018 Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$ 493.66
7.65% FICA	\$ 37.76
10% Administrative Fee	\$ 49.37
Amount Due	\$ 580.79

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: August 31, 2018

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
August 2018 Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **September 30, 2018**

Bill To: Village of Taos Ski Valley TIDD
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
Sept 2018 Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$	176.95
7.65% FICA	\$	13.54
10% Administrative Fee	\$	17.70
Amount Due	\$	208.18

Please make checks payable to Village of Taos Ski Valley.

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **October 31, 2018**

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
October 2018 Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$	140.76
7.65% FICA	\$	10.77
10% Administrative Fee	\$	14.08
Amount Due	\$	165.60

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **November 30, 2018**

Bill To: **Village of Taos Ski Valley TIDD**

PO Box 100

Taos Ski Valley, NM 87525

Comments	Terms
Nov 2018 Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: December 31, 2017

Bill To: **Village of Taos Ski Valley TIDD**

PO Box 100

Taos Ski Valley, NM 87525

Comments	Terms
Dec 2018 Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$	159.86
7.65% FICA	\$	12.23
10% Administrative Fee	\$	15.99
Amount Due	\$	188.07

Please make checks payable to Village of Taos Ski Valley