



# HINKLE + LANDERS

Certified Public Accountants + Business Consultants

## **DOÑA ANA COUNTY**

### **INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS**

**For the Year Ended June 30, 2015**



**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
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For The Year Ended June 30, 2015**

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**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
Official Roster  
As of June 30, 2015**

**County Officials**

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<b>Name</b>	<b>Title</b>
Billy G. Garrett	Chair, Commissioner – District 1
Dr. David J. Garcia	Commissioner – District 2
Benjamin L. Rawson	Commissioner – District 3
Wayne D. Hancock	Vice-Chair, Commissioner – District 4
Leticia Duarte-Benavidez	Commissioner – District 5

**Administrative Officials**

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<b>Name</b>	<b>Title</b>
Julia Brown, Esq.	County Manager
David Gutierrez	County Treasurer
Lynn Ellins	County Clerk
Andy Segovia	County Assessor
Diana Bustamante	County Probate Judge
Enrique "Kiki" Vigil	County Sheriff

## **INDEPENDENT AUDITOR'S REPORT**

Mr. Tim Keller, State Auditor and  
The Board of County Commissioners  
Doña Ana County  
Las Cruces, New Mexico

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of Doña Ana County (the County), as of and for the year ended June 30, 2015, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental, nonmajor enterprise, internal service funds, fiduciary funds and the budgetary comparisons for the debt service funds, and all nonmajor funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2015, 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 misstatements, whether due to fraud or error.

### **Auditor's Responsibility**

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2015, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, nonmajor enterprise, internal service fund, and fiduciary fund of the County as of June 30, 2015, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the debt service funds, and all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 17 to the financial statements, the 2015 beginning balance of net position has been restated due to recording debt from prior year, and due to the implementation of GASB 68. Our opinion is not modified with respect to these matters.

**Other Matters**

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, and the Schedules related to PERA and Net Pension Liabilities, listed as "*Required Supplemental Information*" in the table of contents, be presented to supplement the basic financial statements. Such 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Our audit was conducted for the purpose of forming opinions on the County's financial statements the combining and individual fund financial statements, and the budgetary comparisons. The Schedule of Expenditures of federal awards as required by Office of Management and Budget *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the other schedules listed as "other supplemental information" in the table of contents, required by 2.2.2 NMAC* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *Schedule of Expenditures of federal awards and other schedules listed as "other supplemental information (audited)" in the table of contents, required by 2.2.2 NMAC*, 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 the auditing standards generally accepted in the United States of America. In our opinion, the *Schedule of Expenditures and other schedules listed as "other supplemental information (audited)"* in the table of contents required by 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The "*other supplemental information (unaudited)"* as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2015 on our consideration of the County'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 the 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 County's internal control over financial reporting and compliance.



Hinkle + Landers, P.C.  
Albuquerque, NM  
October 29, 2015

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

Doña Ana County's management discussion and analysis presents an overview of the County's financial activities for the fiscal year ended June 30, 2015. Please read it in conjunction with Doña Ana County's financial statements, as identified in the table of contents.

**FINANCIAL HIGHLIGHTS**

- The County completed fiscal year 2015 with \$300,240,469 in total assets; this is roughly a 1% decrease in assets when compared to the \$303,553,874 in fiscal year 2014. Total Liabilities for net position increased by roughly 64% or \$31,146,408 to \$78,536,067; while Total Net Position decreased slightly more than 16% percent or \$41,848,812 to complete the fiscal year at \$212,558,436.
- Net Position for Governmental Activity decreased 19% or \$40,219,463 to end the fiscal year at \$175,471,324; while Business-Type Activities decreased by 4% or \$1,629,449 for a fiscal year net asset balance of \$37,087,112. Overall revenues slightly increased by .06% to \$114,991,941 and expenditures decreased by roughly 13% to \$112,591,517.
- The County's financial analysis of County Governmental Funds indicates an increase in total assets of \$2,823,794 or 4% to \$80,730,924; total liabilities decreased by \$429,816 or 5%, while total fund balance increased by \$1,589,502 or 2%.
- On February 10, 2005, Doña Ana County and the City of Sunland Park entered into a Memorandum of Understanding (DAC #05-259) and an Interim JPA (DAC #05-260) for the purposes of combining all the City water and wastewater facilities and operations with certain defined County water and wastewater facilities and designating subdivision, zoning, planning and platting jurisdiction within a certain designated interim service area. These agreements were superseded by JPA, DAC #09-191, enacted February 24, 2009-establishes independent Joint Authority (CRRUA) with a 20-year term.
- The County issued Subordinate Lien Gross Receipts Tax Refund Bonds Series 2014 in the amount of \$9,077,303 with an average interest rate of 3%.
- Voters passed Go Bond for \$6.8 million. \$6 million towards the construction, equipment and furnish a new 911 call center and \$800,000 for improvements to an existing building to provide secure, humane, and sanitary housing for animals held as evidence in relation to court cases. Improvements were completed on the Court Hold Animal Facility in FY15.
- Total bonded debt at June 30, 2015 for the County was \$26,905,000.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**Government-Wide Financial Statements**

The *government-wide financial statements* consist of two statements and are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

The *Statement of Position* presents information on all the County's assets and liabilities, with the difference between the two reported as net position.

The *Statement of Activities* presents information showing how the County's net position changed during fiscal year 2015. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

Both of these financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include General Government, Public Safety, Public Works, Health and Welfare, and Cultural and Recreation. The business-type activities of the County include Water, Wastewater, and Fleet Funds.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

### **Governmental Funds**

*Governmental Funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

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

The County adopts an annual appropriated budget for its general, special revenue, debt service and capital projects funds. A budgetary comparison statement has been provided for these funds to demonstrate budgetary compliance.

The basic governmental fund financial statements are identified in the table of contents of this report.

### **Proprietary Fund**

The County maintains two types of proprietary funds. *Enterprise funds* are used to report the same function presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to various Water and Wastewater

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

Utilities, as well as operations. An internal service fund is utilized to charge costs of fleet maintenance to individual funds.

The basic proprietary fund financial statements are identified in the table of contents of this report.

**Fiduciary Funds**

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs.

The basic fiduciary fund financial statements are identified in the table of contents of this report.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are identified in the table of contents of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found starting on page 74 of this report.

The combining statements referred to earlier in connection with Nonmajor funds and Nonmajor proprietary funds are presented in the supplementary information section of this report. Combining schedules are identified in the table of contents of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Broad Overview of Finances)**

The County implemented the new financial reporting model required by Accounting Standards Board Statement No. 34 in fiscal year ended June 30, 2003. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the County, as a whole.

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

Dona Ana County Condensed  
Schedule of Net Position  
As of June 30, 2015 and 2014

	2015	2014	2015	2014	2015	2014
	Governmental Activities	Governmental Activities	Business- Type Activities	Business- Type Activities	Total Primary Government	Total Primary Government
<b>Assets:</b>						
Current and other assets	\$ 80,069,382	86,277,915	1,008,525	812,488	81,077,907	87,090,403
Capital assets	178,956,085	174,573,771	40,206,477	41,889,700	219,162,562	216,463,471
Total assets	<u>259,025,467</u>	<u>260,851,686</u>	<u>41,215,002</u>	<u>42,702,188</u>	<u>300,240,469</u>	<u>303,553,874</u>
Deferred outflows of resources	<u>5,691,817</u>	-	-	-	5,691,817	-
Total assets and deferred outflows of resources	<u>\$ 264,717,284</u>	<u>260,851,686</u>	<u>41,215,002</u>	<u>42,702,188</u>	<u>305,932,286</u>	<u>303,553,874</u>
<b>Liabilities:</b>						
Current liabilities	\$ 13,862,858	11,555,401	431,237	436,179	14,294,095	11,991,580
Non-Current liabilities	60,545,319	32,348,631	3,696,653	3,549,448	64,241,972	35,898,079
Total liabilities	<u>74,408,177</u>	<u>43,904,032</u>	<u>4,127,890</u>	<u>3,985,627</u>	<u>78,536,067</u>	<u>47,889,659</u>
Deferred inflows of resources	<u>14,837,783</u>	1,256,867	-	-	14,837,783	1,256,867
<b>Net Position:</b>						
Net investment in capital assets	149,279,860	140,345,328	36,314,249	38,164,908	185,594,109	178,510,236
Restricted for:						
Other purposes	32,043,040	39,729,964	-	-	32,043,040	39,729,964
Unrestricted	(5,851,576)	35,615,495	772,863	551,653	(5,078,713)	36,167,148
Total net position	<u>175,471,324</u>	<u>215,690,787</u>	<u>37,087,112</u>	<u>38,716,561</u>	<u>212,558,436</u>	<u>254,407,348</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 264,717,284</u>	<u>260,851,686</u>	<u>41,215,002</u>	<u>42,702,188</u>	<u>305,932,286</u>	<u>303,553,874</u>

The largest portion of the County's net assets reflects its investment in capital assets (i.e., land, land improvements, buildings, equipment, and utility infrastructure); less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the County's investment in its capital assets is reported net of related debt, it should be noted that their debt needed to be repaid must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Governmental Activities**

Governmental activities decreased the County's net position by \$40,219,463 to \$175,471,324.

On June 1, 2004, the County and the City of Las Cruces terminated the lease of the County and City-owned hospital to Memorial Medical Center, The. (MMCI, a non-profit corporation) and executed a new 40-year lease to Province Healthcare, Inc. (PHI), now taken over by Life Point. The 40-year lease was prepaid. The County and City each received half of MMCI's assets from the resulting liquidation of the corporation. More detailed information about the hospital lease is presented on page 70, Note 14 to the financial statements.

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

**Business-Type Activities**

Currently the County has 60-70 submersible pumps countywide. Every year the County purchases submersibles sewage pumps for replacements. In fiscal year 2015 the County spent \$104K on these improvements. Construction continues on water and wastewater utilities for the County.

Dona Ana County Condensed  
Summary of Changes in Net Position  
For the Years Ended June 30, 2015 and 2014

	2015	2014	2015	2014	2015	2014
	Governmental Activities	Governmental Activities	Business- Type Activities	Business- Type Activities	Total Primary Government	Total Primary Government
<b>Revenues</b>						
<u>Program Revenues</u>						
Changes for Services	\$ 16,529,692	15,611,499	1,316,378	1,277,244	17,846,070	16,888,743
Operating Grants and Contributions	15,353,824	14,767,044	76,736	-	15,430,560	14,767,044
Capital Grants and Contributions	858,095	3,012,457	-	-	858,095	3,012,457
<u>General Revenue</u>						
Taxes, Penalties and interest	77,742,944	82,884,294	-	-	77,742,944	82,884,294
Investment Income	863,089	675,493	7,410	6,214	870,499	681,707
Other Revenue	2,176,840	(3,509,217)	66,601	194,913	2,243,441	(3,314,304)
<b>Total Revenue</b>	<b>113,524,484</b>	<b>113,441,570</b>	<b>1,467,125</b>	<b>1,478,371</b>	<b>114,991,609</b>	<b>114,919,941</b>
<b>Expenses</b>						
General Governmental	17,474,727	13,170,727	-	-	17,474,727	13,170,727
Public Safety	58,549,707	68,977,815	-	-	58,549,707	68,977,815
Public Works	21,039,555	22,551,255	-	-	21,039,555	22,551,255
Health and Welfare	10,632,798	19,957,939	-	-	10,632,798	19,957,939
Cultural Recreation	-	-	-	-	-	-
Bond Interest	1,471,027	1,551,057	-	-	1,471,027	1,551,057
Fiscal Agent's Fees	8,606	8,012	-	-	8,606	8,012
Wastewater	-	-	3,197,128	3,076,338	3,197,128	3,076,338
Other utility services	-	-	217,969	222,217	217,969	222,217
<b>Total Expenses</b>	<b>109,176,420</b>	<b>126,216,805</b>	<b>3,415,097</b>	<b>3,298,555</b>	<b>112,591,517</b>	<b>129,515,360</b>
Increase in net position before transfers	4,348,064	(12,775,235)	(1,947,972)	(1,820,184)	2,400,092	(14,595,419)
Transfers	(637,440)	(2,218,977)	637,440	2,218,977	-	-
Change in Net Assets	3,710,624	(14,994,212)	(1,310,532)	398,793	2,400,092	(14,595,419)
Net Position-Beginning of year	215,690,787	231,134,849	38,716,561	38,317,768	254,407,348	269,452,617
Restatements of net position	(43,930,087)	(449,850)	(318,917)	-	(44,249,004)	(449,850)
Net Position-Beginning of year, restated	171,760,700	230,684,999	38,397,644	38,317,768	210,158,344	269,002,767
Net Position-End of year	<b>\$ 175,471,324</b>	<b>215,690,787</b>	<b>37,087,112</b>	<b>38,716,561</b>	<b>212,558,436</b>	<b>254,407,348</b>

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

**GOVERNMENTAL FUNDS**

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements.

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

Dona Ana County  
Condensed Balance Sheet of Governmental Funds  
As of June 30, 2015 and 2014

	2015	2014	2015	2014	2015	2014	2015	2014
	General	General	Fire	Fire	County	County	Spaceport	Spaceport
	Fund	Fund	Districts	Districts	Flood	Flood	Gross	Gross
					Commission	Commission	Receipts	Receipts
<b>Assets</b>								
Pooled cash and investment	\$ 31,392,471	31,773,196	8,490,069	9,863,530	9,025,312	8,063,086	-	974,538
Interest receivable	177,608	226,360	5,290	7,023	5,627	5,741	-	-
Taxes receivable, net allowance	5,897,988	6,445,982	255,075	304,349	251,229	250,142	341,926	152,373
Accounts receivable, net	202,071	49,897	-	-	(2,437)	-	-	-
Intergovernmental receivables	402,665	318,088	-	-	-	10,961	-	-
Due from other funds	1,386,000	1,848,454	-	-	-	-	-	-
Inventories and prepaids	-	304,752	-	-	-	-	-	-
Bonds receivable	-	-	-	-	-	-	-	-
Total assets	\$ 39,458,803	40,966,729	8,750,434	10,174,902	9,279,731	8,329,930	341,926	1,126,911
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
A/P, accruals and other liabilities	\$ 3,142,717	3,827,250	152,769	13,636	41,929	54,230	974,538	974,538
Deferred inflows of resources	3,775,543	2,907,718	104,728	-	220,516	214,902	-	-
Total liabilities	6,918,260	6,734,968	257,497	13,636	262,445	269,132	974,538	974,538
<b>Fund Balance</b>								
Nonspendable	-	304,752	-	-	-	-	-	-
Restricted	673,909	692,347	8,492,937	10,161,266	9,017,286	8,060,798	-	152,373
Committed	813,586	745,849	-	-	-	-	-	-
Assigned	2,731,663	5,134,795	-	-	-	-	-	-
Unassigned	28,321,385	27,354,018	-	-	-	-	(632,612)	-
Total fund balances	32,540,543	34,231,761	8,492,937	10,161,266	9,017,286	8,060,798	(632,612)	152,373
Total liabilities, deferred inflows of resources, and fund balance	\$ 39,458,803	40,966,729	8,750,434	10,174,902	9,279,731	8,329,930	341,926	1,126,911
<b>Assets</b>								
Pooled cash and investment	\$ 3,852,968	6,520,642	13,529,251	16,239,397	66,290,071	73,434,389		
Interest receivable	22,058	23,734	8,600	6,526	219,183	269,384		
Taxes receivable, net allowance	34,428	41,698	166,667	1,003,994	6,947,313	8,198,538		
Accounts receivable, net	-	-	3,550,852	882,894	3,750,486	932,791		
Intergovernmental receivables	-	-	1,883,522	2,046,614	2,286,187	2,375,663		
Due from other funds	-	-	-	-	1,386,000	1,848,454		
Inventories and prepaids	-	-	-	-	-	304,752		
Bonds receivable	-	-	-	-	-	-		
Total assets	\$ 3,909,454	6,586,074	19,138,892	20,179,425	80,879,240	87,363,971		
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
A/P, accruals and other liabilities	\$ 261,203	282,053	1,920,664	2,320,837	6,493,820	7,472,544		
Deferred inflows of resources	31,024	36,648	145,119	-	4,276,930	3,159,268		
Total liabilities	292,227	318,701	2,065,783	2,320,837	10,770,750	10,631,812		
<b>Fund Balance</b>								
Nonspendable	-	-	-	-	-	304,752		
Restricted	3,524,122	4,875,036	10,334,786	15,788,144	32,043,040	39,729,964		
Committed	163,028	1,436,950	1,598,847	1,624,300	2,575,461	3,807,099		
Assigned	-	-	5,147,104	382,752	7,878,767	5,517,547		
Unassigned	(69,923)	(44,613)	(7,628)	63,392	27,611,222	27,372,797		
Total fund balances	3,617,227	6,267,373	17,073,109	17,858,588	70,108,490	76,732,159		
Total liabilities, deferred inflows of resources, and fund balance	\$ 3,909,454	6,586,074	19,138,892	20,179,425	80,879,240	87,363,971		

As of the end of fiscal year 2015, the County's governmental funds reported combined ending fund balances of \$70,108,490 an increase of \$1,589,502 in comparison with the prior year. The general fund ending fund balance at the end of fiscal year 2015 is reported at \$32,540,543, which is a decrease of \$1,691,218.

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

Dona Ana County  
Condensed Statement of Revenues, Expenditures, And Changes In Fund Balances  
As of June 30, 2015 and 2014

	2015	2014	2015	2014	2015	2014	2015	2014
	General Fund	General Fund	Fire Districts	Fire Districts	County Flood Commission	County Flood Commission	Spaceport Gross Receipts	Spaceport Gross Receipts
Operating								
Total revenues	\$ 73,951,129	72,383,335	3,244,972	3,283,794	3,140,133	2,261,352	2,130,624	1,784,746
Total expenditures	(76,168,099)	(75,871,784)	(4,913,301)	(1,696,118)	(2,349,860)	(3,464,547)	(2,915,609)	(1,968,581)
Other Financing Sources								
Issuance of long-term debt	-	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-	-	-
Transfers in	36,405,937	35,010,337	1,650,000	1,900,000	166,215	-	-	-
Transfers out	(35,880,184)	(37,390,912)	(1,650,000)	(1,900,000)	-	-	-	-
Total other financing sources/(uses)	525,753	(2,380,575)	-	-	166,215	-	-	-
Net changes in fund balance	(1,691,217)	(5,869,024)	(1,668,329)	1,587,676	956,488	(1,203,195)	(784,985)	(183,835)
Fund balance-beginning of year	34,231,760	40,100,785	10,161,266	8,573,590	8,060,798	9,263,993	152,373	336,208
Restatements of fund balance	-	-	-	-	-	-	-	-
Fund balance-beginning of year, restated	34,231,760	40,100,785	10,161,266	8,573,590	8,060,798	9,263,993	152,373	336,208
Fund balance-end of year	\$ 32,540,543	34,231,761	8,492,937	10,161,266	9,017,286	8,060,798	(632,612)	152,373

	2015	2014	2015	2014	2015	2014
	Debt Service Fund	Debt Service Fund	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Funds
Operating						
Total revenues	\$ 1,360,060	1,426,859	28,006,768	30,939,541	111,833,686	112,079,627
Total expenditures	(15,295,505)	(5,221,803)	(24,904,547)	(28,072,458)	(126,546,921)	(116,295,291)
Other Financing Sources						
Issuance of long-term debt	8,870,000	680	-	6,800,000	8,870,000	6,800,680
Bond premium	262,114	-	-	194,303	262,114	194,303
Transfers in	2,729,486	3,840,405	120,328	1,678,558	41,071,966	42,429,300
Transfers out	(576,300)	-	(4,008,028)	(3,855,868)	(42,114,512)	(43,146,780)
Total other financing sources/(uses)	11,285,300	3,841,085	(3,887,700)	4,816,993	8,089,568	6,277,503
Net changes in fund balance	(2,650,145)	46,141	(785,479)	7,684,076	(6,623,667)	2,061,839
Fund balance-beginning of year	6,267,372	6,221,232	17,858,588	10,174,512	76,732,157	74,670,320
Restatements of fund balance	-	-	-	-	-	-
Fund balance-beginning of year, restated	6,267,372	6,221,232	17,858,588	10,174,512	76,732,157	74,670,320
Fund balance-end of year	\$ 3,617,227	6,267,373	17,073,109	17,858,588	70,108,490	76,732,159



**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

**Proprietary Funds**

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Proprietary funds are business-type funds, which include Water and Wastewater Systems. The County's Internal Service Fund is also included as a proprietary fund; however, it is considered part of governmental activities for the government-wide financial statements. Total net assets of proprietary funds at the end of the year amounted to \$37,087,111.

Other factors concerning the finances of these funds have been addressed in the discussion of the County's business-type activities and capital assets.

Dona Ana County  
Condensed Statement of Revenues, Expenditures, And Changes In Fund Net Position  
For The Years Ended June 30, 2015 and 2014

	2015 Chaparral Wastewater System	2014 Chaparral Wastewater System	2015 South Central Wastewater	2014 South Central Wastewater		
Total operating revenues	\$ 204,550	179,976	883,945	910,249		
Total operating expenditures	<u>(686,821)</u>	<u>(596,129)</u>	<u>(1,733,343)</u>	<u>(1,768,266)</u>		
Net income From operations	(482,271)	(416,153)	(849,398)	(858,017)		
Non-operating revenue (expenses)	<u>60,498</u>	<u>-</u>	<u>444</u>	<u>420</u>		
Net income	(421,773)	(416,153)	(848,954)	(857,597)		
Net transfers in/(out)	<u>130,448</u>	<u>2,089,103</u>	<u>126,886</u>	<u>(56,630)</u>		
Change in net position	(291,325)	1,672,950	(722,068)	(914,227)		
Net Position-beginning of year	7,605,691	5,932,740	18,890,445	19,804,672		
Restatements of net position	<u>(318,917)</u>	<u>-</u>	<u>-</u>	<u>-</u>		
Net Position-beginning of year, restated	7,286,774	5,932,740	18,890,445	19,804,672		
Net Position-end of year	<u>\$ 6,995,449</u>	<u>7,605,690</u>	<u>18,168,377</u>	<u>18,890,445</u>		
	2015 Nonmajor Enterprise Funds	2014 Nonmajor Enterprise Funds	2015 Total Enterprise Funds	2014 Total Enterprise Funds	2015 Internal Service Fund	2014 Internal Service Fund
Total operating revenues	\$ 294,484	381,932	1,382,979	1,472,157	1,891,492	2,139,169
Total operating expenditures	<u>(1,198,906)</u>	<u>(1,146,638)</u>	<u>(3,619,070)</u>	<u>(3,511,033)</u>	<u>(2,792,515)</u>	<u>(3,042,658)</u>
Net income From operations	(904,422)	(764,706)	(2,236,091)	(2,038,876)	(901,023)	(903,489)
Non-operating revenue (expenses)	<u>227,177</u>	<u>218,272</u>	<u>288,119</u>	<u>218,692</u>	<u>-</u>	<u>-</u>
Net income	(677,245)	(546,434)	(1,947,972)	(1,820,184)	(901,023)	(903,489)
Net transfers in/(out)	<u>380,106</u>	<u>186,504</u>	<u>637,440</u>	<u>2,218,977</u>	<u>405,103</u>	<u>582,888</u>
Change in net position	(297,139)	(359,930)	(1,310,532)	398,793	(495,920)	(320,601)
Net Position-beginning of year	12,220,425	12,580,355	38,716,561	38,317,767	4,314,280	4,634,881
Restatements of net position	<u>-</u>	<u>-</u>	<u>(318,917)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position-beginning of year, restated	12,220,425	12,580,355	38,397,644	38,317,767	4,314,280	4,634,881
Net Position-end of year	<u>\$ 11,923,286</u>	<u>12,220,425</u>	<u>37,087,112</u>	<u>38,716,560</u>	<u>3,818,360</u>	<u>4,314,280</u>

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

**GENERAL FUND BUDGETARY ANALYSIS**

- The General Fund revenue budget increased \$1,765,151 from \$75,213,360 to a final budget of \$76,978,511.
- The County's General Fund actual revenues at fiscal year-end totaled \$73,722,099 versus a budget of \$76,978,511 and were under budget by \$3,256,412.
- The General Fund expenditure budget increased approximately \$860,403 from \$80,054,039 to a final budget of \$80,914,442. This increase was due to operational expenses and acceptance of additional road projects.
- The County's General Fund expenditure budget at fiscal year-end totaled \$80,914,442 while actual expenditures totaled \$75,254,365 or \$5,660,077 under budget.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The construction phase of the MRVDA 911 Call Center and the Berino Flood Control projects are ongoing. Implementation of the Assessor's/ Treasurer's Department Management Software began in fiscal year 2015. Construction was completed on the Court Hold Animal Facility, the 4 Alarm 3 Story Training Simulator and the Third Judicial District Court HVAC Replacement.

The design phase of the Chaparral Wastewater System Phase 1C, the Montana Vista Wastewater System Phase II and the West Mesa Wastewater System Improvements Phase I also began and are ongoing. Construction was completed on the Chaparral Wastewater System Phase 3A in fiscal year 2015.

Continued construction on the County's Utility and Road projects.

Major capital asset events during fiscal year 2015 included:

- Reclassification of the Court Hold Animal Facility and the 4 Alarm 3 Story Training Simulator from the Governmental Type Construction-In-Progress to the Buildings & Structures capital asset account.
- Reclassification of Doña Ana County road projects from the Construction-In-Progress to Infrastructure.

**Long-Term Debt**

The County's outstanding notes and bonded debt decreased by \$4,814,011 or 13% during the fiscal year 2015. Notes payable decreased by \$109,011 or 2%. Bonded debt decreased by 4,705,000 by \$15% during the fiscal year.

At the end of fiscal year 15 the County had total long-term debt outstanding to various agencies of \$33,139,224 or a 13% (\$4,814,011) increase from the prior fiscal year.

Additional information on the County's debt can be found in Note 6 beginning on page 53 of this report.

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2015**

Dona Ana County  
Condensed Schedule of Outstanding Debt  
As of June 30, 2015 and 2014

	Governmental Activities		Business-Type Activities		Total Activity	
	2015	2014	2015	2014	2015	2014
Revenue Bonds	\$ 16,235,000	20,270,000	337,000	-	16,572,000	20,270,000
Special Assessment Bonds	4,045,000	4,540,000	-	-	4,045,000	4,540,000
General Obligation Bonds	6,625,000	6,800,000	-	-	6,625,000	6,800,000
Notes Payable	2,341,997	2,618,443	3,555,227	3,724,792	5,897,224	6,343,235
Total Outstanding Debt	\$ 29,246,997	34,228,443	3,892,227	3,724,792	33,139,224	37,953,235

**Economic Outlook**

Economists suggest that the County is currently in a recession and believe the pace of recovery will be slow, in the near term. Doña Ana County's unemployment rate remains somewhat high at 8.2%. Fiscal year end unemployment was 8.1% a year ago. The statewide unemployment rate has similarly shown little change from a year ago.

Gross Receipts Tax (GRT) collections, overall, fell by 2.4% in the year ended June 30, 2015. The two County GRTs collected solely in the unincorporated area of the County showed the greatest weakness and decreased 14.1%. County-wide GRTs dropped only 0.8%. Countywide GRT collections have begun to recover in the new fiscal year and are expected to show modest growth. The unincorporated area GRTs have also shown signs of modest recovery.

The County currently receives hold harmless payments on most of its GRTs. The hold harmless payments kept New Mexico counties and municipalities whole, after GRT was eliminated on certain food items and medical services. The State Legislature voted to phase out hold harmless payments by 6-7% per year, beginning July 2015 through 2029, when the payments would be totally eliminated. The County's GRT will be reduced approximately \$118,000 in the first year. The impact will rise to approximately \$2 million per year by 2029. The Board of County Commissioners approved a 3/8ths of one percent Hold Harmless GRT effective July 1, 2015. The new tax is expected to generate \$12 million annually.

In May 2014, President Obama signed an executive order creating the Organ Mountains – Desert Peaks National Monument. A 2013 study of the projected economic impact of declaring the area a national monument found the economic benefit to the area could grow to exceed \$7 million annually.

**REQUEST FOR INFORMATION**

The financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional information, contact the County's Financial Services Director, 845 N Motel Blvd., Las Cruces, New Mexico, 88007.

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF NET POSITION  
AS OF JUNE 30, 2015**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 15,863,242	878,534	16,741,776
Investments	50,905,827	-	50,905,827
Receivables, net	3,757,266	129,479	3,886,745
Taxes receivables	6,947,313	-	6,947,313
Intergovernmental receivables	2,286,187	-	2,286,187
Other receivables	219,183	512	219,695
Inventory and prepaid expenses	90,364	-	90,364
Total current assets	<u>80,069,382</u>	<u>1,008,525</u>	<u>81,077,907</u>
Non-current assets:			
Land and construction in progress	24,954,774	648,487	25,603,261
Other capital assets, net of accumulated depreciation	154,001,311	39,557,990	193,559,301
Total non-current assets	<u>178,956,085</u>	<u>40,206,477</u>	<u>219,162,562</u>
Total assets	<u>259,025,467</u>	<u>41,215,002</u>	<u>300,240,469</u>
Deferred outflows of resources			
Pension deferral	5,691,817	-	5,691,817
Total deferred outflows of resources	<u>5,691,817</u>	<u>-</u>	<u>5,691,817</u>
Total assets and deferred outflows of resources	<u>\$ 264,717,284</u>	<u>41,215,002</u>	<u>305,932,286</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 3,154,173	41,079	3,195,252
Accrued payroll liabilities	1,787,228	708	1,787,936
Accrued interest payable	269,909	28,174	298,083
Bonds and notes payable	5,183,867	234,446	5,418,313
Compensated absences	3,033,508	64,787	3,098,295
Bond premium, net	429,228	-	429,228
Other liabilities	4,945	62,043	66,988
Total current liabilities	<u>13,862,858</u>	<u>431,237</u>	<u>14,294,095</u>
Long-term liabilities:			
Compensated absences - long-term portion	1,820,105	38,871	1,858,976
Bonds and notes payable - long-term portion	24,063,130	3,657,782	27,720,912
Net pension liability	34,501,244	-	34,501,244
Contingent liability	160,840	-	160,840
Total long-term liabilities	<u>60,545,319</u>	<u>3,696,653</u>	<u>64,241,972</u>
Total liabilities	<u>74,408,177</u>	<u>4,127,890</u>	<u>78,536,067</u>
Deferred inflows of resources			
Non-exchange transactions	1,294,272	-	1,294,272
Pension deferral	13,543,511	-	13,543,511
Total deferred outflows of resources	<u>14,837,783</u>	<u>-</u>	<u>14,837,783</u>
<b>NET POSITION</b>			
Net investment in capital assets	149,279,860	36,314,249	185,594,109
Restricted for:			
Other purposes	32,043,040	-	32,043,040
Unrestricted	(5,851,576)	772,863	(5,078,713)
Total net position	<u>175,471,324</u>	<u>37,087,112</u>	<u>212,558,436</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 264,717,284</u>	<u>41,215,002</u>	<u>305,932,286</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015**

Functions/Program	Expenses	Program Revenues			Net (Expenses), Revenues, and Changes in Net Position		
		Charges for services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-type Activities	Total
<b>Primary government</b>							
<b>Governmental Activities:</b>							
General government	\$ 17,474,727	15,700,850	738,655	-	(1,035,222)	-	(1,035,222)
Public safety	58,549,707	777,979	7,999,393	-	(49,772,335)	-	(49,772,335)
Public works	21,039,555	50,863	1,962,279	858,095	(18,168,318)	-	(18,168,318)
Health and welfare	10,632,798	-	4,653,497	-	(5,979,301)	-	(5,979,301)
Cultural and recreation	-	-	-	-	-	-	-
Debt service interest	1,471,027	-	-	-	(1,471,027)	-	(1,471,027)
Fiscal agent's fees	8,606	-	-	-	(8,606)	-	(8,606)
Total governmental activities	<u>109,176,420</u>	<u>16,529,692</u>	<u>15,353,824</u>	<u>858,095</u>	<u>(76,434,809)</u>	<u>-</u>	<u>(76,434,809)</u>
<b>Business-Type Activities:</b>							
Wastewater services	3,197,128	1,316,378	-	-	-	(1,880,750)	(1,880,750)
Other utility services	217,969	-	76,736	-	-	(141,233)	(141,233)
Total Business-type activities	<u>3,415,097</u>	<u>1,316,378</u>	<u>76,736</u>	<u>-</u>	<u>-</u>	<u>(2,021,983)</u>	<u>(2,021,983)</u>
Total primary government	<u>\$ 112,591,517</u>	<u>17,846,070</u>	<u>15,430,560</u>	<u>858,095</u>	<u>(76,434,809)</u>	<u>(2,021,983)</u>	<u>(78,456,792)</u>
General Revenues:							
Taxes:							
Property taxes, levied for general purposes				\$ 39,481,452	-		39,481,452
State shared taxes and fees				33,437,788	-		33,437,788
Payments in lieu of taxes				3,661,351	-		3,661,351
License and permits				336,446	-		336,446
Penalties and interest				1,162,353	-		1,162,353
Miscellaneous				1,840,394	66,601		1,906,995
Investment earnings				863,089	7,410		870,499
Operating transfers, net				(637,440)	637,440		-
Total general revenues and transfers				<u>80,145,433</u>	<u>711,451</u>		<u>80,856,884</u>
Change in net position				3,710,624	(1,310,532)		2,400,092
Net position, beginning				215,690,787	38,716,561		254,407,348
Restatements				(43,930,087)	(318,917)		(44,249,004)
Net position, beginning restated				<u>171,760,700</u>	<u>38,397,644</u>		<u>210,158,344</u>
Net position, ending				<u>\$ 175,471,324</u>	<u>37,087,112</u>		<u>212,558,436</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
AS OF JUNE 30, 2015**

	General Fund	Special Revenue Fund				Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
		Fire Districts	25135 County Flood Commission	25160 Spaceport Gross Receipts				
<b>ASSETS</b>								
Cash and cash equivalents	\$ -	737,025	783,489	-	334,479	13,529,251	15,384,244	
Investments	31,392,471	7,753,044	8,241,823	-	3,518,489	-	50,905,827	
Accounts receivables								
Receivables, net	202,071	-	(2,437)	-	-	3,550,852	3,750,486	
Taxes receivable	5,897,988	255,075	251,229	341,926	34,428	166,667	6,947,313	
Intergovernmental receivables	402,665	-	-	-	-	1,883,522	2,286,187	
Interest receivable	177,608	5,290	5,627	-	22,058	8,600	219,183	
Total accounts receivable	6,680,332	260,365	254,419	341,926	56,486	5,609,641	13,203,169	
Due from other funds	1,386,000	-	-	-	-	-	1,386,000	
Total assets	\$ 39,458,803	8,750,434	9,279,731	341,926	3,909,454	19,138,892	80,879,240	
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ 1,478,609	152,769	16,378	974,538	(4,141)	449,493	3,067,646	
Accrued payroll liabilities	1,654,598	-	25,551	-	-	85,171	1,765,320	
Accrued interest payable	4,565	-	-	-	265,344	-	269,909	
Due to other funds	-	-	-	-	-	1,386,000	1,386,000	
Other liabilities	4,945	-	-	-	-	-	4,945	
Total liabilities	3,142,717	152,769	41,929	974,538	261,203	1,920,664	6,493,820	
Deferred inflows of resources	3,775,543	104,728	220,516	-	31,024	145,119	4,276,930	
<b>FUND BALANCES</b>								
Nonspendable	-	-	-	-	-	-	-	
Restricted	673,909	8,492,937	9,017,286	-	3,524,122	10,334,786	32,043,040	
Committed	813,586	-	-	-	163,028	1,598,847	2,575,461	
Assigned	2,731,663	-	-	-	-	5,147,104	7,878,767	
Unassigned	28,321,385	-	-	(632,612)	(69,923)	(7,628)	27,611,222	
Total fund balance	32,540,543	8,492,937	9,017,286	(632,612)	3,617,227	17,073,109	70,108,490	
Total liabilities, deferred inflows of resources, and fund balances	\$ 39,458,803	8,750,434	9,279,731	341,926	3,909,454	19,138,892	80,879,240	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE  
TO STATEMENT OF NET POSITION  
AS OF JUNE 30, 2015**

Amount reported for governmental activities in the statement of net position are different because:

Total fund balance - total governmental funds	\$	70,108,490
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet (less Internal Service Funds).		175,550,374
Internal service funds are used by management to charge the cost of certain activities, such as insurance and fleet management to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position. Internal Service Fund balances not included in other reconciling items:		3,818,360
Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet:		
Bonds and notes payable		(24,063,130)
Compensated absences (less Internal Service Funds)		(1,799,458)
Contingent liabilities		(160,840)
Net pension related deferrals and liability		1,577,149
Other current liabilities (bonds payable) are not available to pay for current period expenditures and therefore are deferred in the funds:		
Bonds payable		(5,183,867)
Compensated absences (less Internal Service Funds)		(2,999,097)
Bond premium, net		(429,228)
In order to convert to the full accrual basis of accounting, it is necessary to recognize deferred inflows of property tax revenue as revenue.		2,982,658
Restatement - net pension liability		(43,930,087)
Net position of governmental activities	\$	175,471,324

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	Special Revenue Fund						Total Governmental Funds
	General Fund	Fire Districts	25135 County Flood Commission	25160 Spaceport Gross Receipts	Debt Service Fund	Nonmajor Governmental Funds	
<b>REVENUES</b>							
Taxes:							
Property taxes	\$ 39,327,054	-	572	-	336,623	-	39,664,249
General sales and use taxes	14,105,821	1,500,755	2,197,480	2,130,624	-	13,381,811	33,316,491
Payment in lieu of tax	2,775,433	-	-	-	885,918	-	3,661,351
Penalties and interest	1,276,953	-	-	-	-	510	1,277,463
Licenses and permits	336,446	-	-	-	-	-	336,446
Intergovernmental revenue - state	715,715	1,621,568	121,896	-	-	5,907,749	8,366,928
Intergovernmental revenue - federal	-	-	731,374	-	-	2,054,820	2,786,194
Charges for services	13,458,133	-	-	-	-	1,005,939	14,464,072
Contributions/donations private services	-	-	-	-	-	4,501,944	4,501,944
Investment earnings	389,516	95,781	86,489	-	137,518	153,785	863,089
Rents and royalties	484,955	4,200	-	-	-	-	489,155
Other revenue	1,081,103	22,668	2,322	-	1	1,000,210	2,106,304
Total revenues	73,951,129	3,244,972	3,140,133	2,130,624	1,360,060	28,006,768	111,833,686
<b>EXPENDITURES</b>							
Current:							
General government	26,443,982	-	-	2,915,609	-	2,096,455	31,456,046
Public safety	37,691,651	3,274,567	-	-	-	4,253,608	45,219,826
Public works	8,815,966	-	1,495,807	-	-	645,794	10,957,567
Health and welfare	10,700	-	-	-	-	9,624,183	9,634,883
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal payments	111,141	-	64,674	-	13,575,000	-	13,750,815
Interest payments	32,345	-	2,007	-	1,498,216	-	1,532,568
Fiscal agent's fees	-	-	-	-	8,606	-	8,606
Bond issuance costs	-	-	-	-	213,683	-	213,683
Capital Outlay:							
Capital outlay	3,062,314	1,638,734	787,372	-	-	8,284,507	13,772,927
Total expenditures	\$ 76,168,099	4,913,301	2,349,860	2,915,609	15,295,505	24,904,547	126,546,921

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



**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	Special Revenue Fund				Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Fire Districts	25135 County Flood Commission	25160 Spaceport Gross Receipts			
Excess (deficiency) of revenues over expenditures	\$ (2,216,970)	(1,668,329)	790,273	(784,985)	(13,935,445)	3,102,221	(14,713,235)
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from issuance of long-term capital-related debt	-	-	-	-	8,870,000	-	8,870,000
Bond premium	-	-	-	-	262,114	-	262,114
Transfers in	36,405,937	1,650,000	166,215	-	2,729,486	120,328	41,071,966
Transfers out	(35,880,184)	(1,650,000)	-	-	(576,300)	(4,008,028)	(42,114,512)
Total other financing sources (uses)	<u>525,753</u>	<u>-</u>	<u>166,215</u>	<u>-</u>	<u>11,285,300</u>	<u>(3,887,700)</u>	<u>8,089,568</u>
Net change in fund balance	(1,691,217)	(1,668,329)	956,488	(784,985)	(2,650,145)	(785,479)	(6,623,667)
Fund balances-beginning of year	<u>34,231,760</u>	<u>10,161,266</u>	<u>8,060,798</u>	<u>152,373</u>	<u>6,267,372</u>	<u>17,858,588</u>	<u>76,732,157</u>
Fund balances-end of the year	<u>\$ <u>32,540,543</u></u>	<u>8,492,937</u>	<u>9,017,286</u>	<u>(632,612)</u>	<u>3,617,227</u>	<u>17,073,109</u>	<u>70,108,490</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015**

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

Net change in fund balance - total governmental funds	\$	(6,623,667)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital expenditures recorded in capital outlay		13,772,927
Capital expenditures recorded in other expense lines		7,030,443

Depreciation expense on capital assets, excluding internal service fleet fund, is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore depreciation expense is not reported as expenditure in governmental funds.		(16,047,867)
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Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet management to individual funds. The net change of the internal service funds resulting from transactions not recorded with governmental funds.		(495,920)
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The issuance of long-term debt (e.g. bonds, notes, capital leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.

Amortization of bond premiums		27,189
Change in noncurrent and current accrued compensated absences		94,482
Issuance of long-term debt		(8,870,000)
Debt transfer out of governmental funds		100,631
Principal payments on long-term debt payable		13,750,815
Bond premium		(262,114)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Pension expense		1,577,149
Reduction of capitalized items moved to expense		(5,995)
Contingent liability expense		(160,840)

Rounding		1
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Other reclassifications are necessary to recognize net deferred inflows of property tax revenues.		(176,610)
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Change in net position of governmental activities	\$	<u>3,710,624</u>
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**STATE OF NEW MEXICO**  
**DONA ANA COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 55,289,979	55,289,979	53,429,493	(1,860,486)
Payment-in-Lieu-of-taxes	1,760,000	3,022,323	2,775,433	(246,890)
Licenses and permits	375,769	375,769	336,446	(39,323)
Intergovernmental revenue and grants	554,394	1,160,865	674,161	(486,704)
Charges for services	14,442,551	14,467,551	13,812,039	(655,512)
Investment earnings	379,893	379,893	393,718	13,825
Other revenue	2,410,774	2,282,131	2,300,809	18,678
Total revenues	<u>75,213,360</u>	<u>76,978,511</u>	<u>73,722,099</u>	<u>(3,256,412)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel costs	51,416,829	50,182,669	42,946,993	7,235,676
Operating costs	26,009,683	27,281,226	29,759,724	(2,478,498)
Capital outlay	2,483,792	3,306,812	2,403,913	902,899
Debt Service:				
Principal payments	111,141	111,141	111,141	-
Interest payments	32,594	32,594	32,594	-
Total expenditures	<u>80,054,039</u>	<u>80,914,442</u>	<u>75,254,365</u>	<u>5,660,077</u>
Excess (deficiency) of revenues over (under) expenditures	(4,840,679)	(3,935,931)	(1,532,266)	2,403,665
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	36,862,473	35,747,536	35,747,536	-
Transfers out	<u>(36,486,543)</u>	<u>(35,880,184)</u>	<u>(35,880,184)</u>	-
Total other financing sources (uses)	<u>375,930</u>	<u>(132,648)</u>	<u>(132,648)</u>	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(4,464,749)	(4,068,579)	<u>(1,664,914)</u>	<u>2,403,665</u>
Budgeted cash carryover	<u>4,464,749</u>	<u>4,068,579</u>		
Total	<u>\$ -</u>	<u>-</u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in fund balance (Budget Basis)	\$ (1,664,914)
To adjust applicable revenue accruals and deferrals	229,030
To adjust applicable expenditure accruals	(913,734)
Transfer in of capital asset	<u>658,401</u>
Change in fund balance (GAAP basis)	<u>\$ (1,691,217)</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FIRE DISTRICTS - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 1,857,914	1,857,914	1,550,030	(307,884)
Intergovernmental revenue and grants	1,470,221	1,722,247	1,722,247	-
Investment earnings	79,113	79,113	97,515	18,402
Other revenue	4,200	25,724	26,867	1,143
Total revenues	<u>3,411,448</u>	<u>3,684,998</u>	<u>3,396,659</u>	<u>(288,339)</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	3,151,774	3,196,308	3,131,385	64,923
Capital outlay	4,690,125	4,919,142	1,638,734	3,280,408
Total expenditures	<u>7,841,899</u>	<u>8,115,450</u>	<u>4,770,119</u>	<u>3,345,331</u>
Excess (deficiency) of revenues over (under) expenditures	(4,430,451)	(4,430,452)	(1,373,460)	3,056,992
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,000,000	1,850,000	1,650,000	(200,000)
Transfers out	<u>(2,000,000)</u>	<u>(1,850,000)</u>	<u>(1,650,000)</u>	<u>200,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(4,430,451)	(4,430,452)	<u>(1,373,460)</u>	<u>3,056,992</u>
Budgeted cash carryover	<u>4,430,451</u>	<u>4,430,452</u>		
Total	\$ <u>-</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (1,373,460)	
To adjust applicable revenue accruals and deferrals			(151,687)	
To adjust applicable expenditure accruals			<u>(143,182)</u>	
Change in fund balance (GAAP basis)			<u>\$ (1,668,329)</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
COUNTY FLOOD COMMISSION FUND - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 1,750,000	1,750,000	2,202,415	452,415
Intergovernmental revenue and grants	-	-	853,270	853,270
Investment earnings	68,078	68,078	86,604	18,526
Other revenue	40,200	40,200	2,322	(37,878)
Total revenues	1,858,278	1,858,278	3,144,611	1,286,333
<b>EXPENDITURES</b>				
Current:				
Personnel costs	806,192	806,192	685,971	120,221
Operating costs	969,295	951,580	821,807	129,773
Capital outlay	1,554,500	1,572,215	787,372	784,843
Debt Service:				
Principal payments	64,674	64,674	64,674	-
Interest payments	35,326	35,326	2,559	32,767
Total expenditures	3,429,987	3,429,987	2,362,383	1,067,604
Excess (deficiency) of revenues over (under) expenditures	(1,571,709)	(1,571,709)	782,228	2,353,937
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	166,215	166,215	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	166,215	166,215	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(1,571,709)	(1,405,494)	948,443	2,353,937
Budgeted cash carryover	1,571,709	1,405,494		
Total	\$ -	-		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ 948,443	
To adjust applicable revenue accruals and deferrals			(4,476)	
To adjust applicable expenditure accruals			12,521	
Change in fund balance (GAAP basis)			\$ 956,488	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
SPACEPORT GRT - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Taxes	\$ 2,027,639	2,027,639	1,941,071	(86,568)
Total revenues	<u>2,027,639</u>	<u>2,027,639</u>	<u>1,941,071</u>	<u>(86,568)</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	3,002,177	3,002,177	2,915,610	86,567
Total expenditures	<u>3,002,177</u>	<u>3,002,177</u>	<u>2,915,610</u>	<u>86,567</u>
Excess (deficiency) of revenues over (under) expenditures	(974,538)	(974,538)	(974,539)	(1)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(974,538)	(974,538)	<u>(974,539)</u>	<u>(1)</u>
Budgeted cash carryover	<u>974,538</u>	<u>974,538</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (974,539)	
To adjust applicable revenue accruals and deferrals			189,554	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			\$ <u><u>(784,985)</u></u>	

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

**DONA ANA COUNTY  
 PROPRIETARY FUNDS  
 STATEMENTS OF NET POSITION  
 AS OF JUNE 30, 2015**

	Business-Type Activities Enterprise Funds	
	50070 Chaparral Wastewater System	50044 South Central Wastewater
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 48,549	137,461
Receivable, net	28,817	78,806
Interest receivables	-	80
Total current assets	77,366	216,347
Non-current assets:		
Capital assets, net	7,333,865	20,322,704
Total non-current assets	7,333,865	20,322,704
Total assets	\$ 7,411,231	20,539,051
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 2,253	16,755
Bonds and notes payable	7,750	7,000
Accrued interest payable	6,364	13,801
Accrued payroll liabilities	225	400
Compensated absences	17,558	39,286
Other liabilities	8,598	43,545
Total current liabilities	42,748	120,787
Non-current liabilities:		
Bonds and notes payable	362,500	2,226,316
Compensated absences	10,534	23,571
Total non-current liabilities	373,034	2,249,887
Total liabilities	415,782	2,370,674
<b>NET POSITION</b>		
Net investment in capital assets	6,963,615	18,089,388
Unrestricted	31,834	78,989
Total net position	6,995,449	18,168,377
Total liabilities and net position	\$ 7,411,231	20,539,051

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

**DONA ANA COUNTY  
PROPRIETARY FUNDS  
STATEMENTS OF NET POSITION  
AS OF JUNE 30, 2015**

	<u>Business-Type Activities</u>		<u>Governmental Activities</u>
	<u>Total Non-major Enterprise Funds</u>	<u>Total Enterprise Funds</u>	<u>60020 Internal Service Fund Fleet</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 692,524	878,534	478,998
Receivable, net	21,856	129,479	6,780
Interest receivables	432	512	-
Inventory and prepaids	-	-	90,364
Total current assets	<u>714,812</u>	<u>1,008,525</u>	<u>576,142</u>
Non-current assets:			
Capital assets, net	<u>12,549,908</u>	<u>40,206,477</u>	<u>3,405,711</u>
Total non-current assets	<u>12,549,908</u>	<u>40,206,477</u>	<u>3,405,711</u>
Total assets	<u>\$ 13,264,720</u>	<u>41,215,002</u>	<u>3,981,853</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 22,071	41,079	86,527
Bonds and notes payable	219,696	234,446	-
Accrued interest payable	8,009	28,174	-
Accrued payroll liabilities	83	708	21,908
Compensated absences	7,943	64,787	34,411
Other liabilities	<u>9,900</u>	<u>62,043</u>	<u>-</u>
Total current liabilities	267,702	431,237	142,846
Non-current liabilities:			
Bonds and notes payable	1,068,966	3,657,782	-
Compensated absences	<u>4,766</u>	<u>38,871</u>	<u>20,647</u>
Total non-current liabilities	<u>1,073,732</u>	<u>3,696,653</u>	<u>20,647</u>
Total liabilities	<u>1,341,434</u>	<u>4,127,890</u>	<u>163,493</u>
<b>NET POSITION</b>			
Net investment in capital assets	11,261,246	36,314,249	3,405,711
Unrestricted	<u>662,040</u>	<u>772,863</u>	<u>412,649</u>
Total net position	<u>11,923,286</u>	<u>37,087,112</u>	<u>3,818,360</u>
Total liabilities and net position	<u>\$ 13,264,720</u>	<u>41,215,002</u>	<u>3,981,853</u>

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



**DONA ANA COUNTY  
 PROPRIETARY FUNDS  
 STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2015**

	Business-Type Activities	
	Enterprise Funds	
	50070 Chaparral Wastewater System	50044 South Central Wastewater
<b>OPERATING REVENUES</b>		
Charges for services	\$ 91,732	134,228
Charges for water services	-	7,509
Charges for sewerage service	105,383	694,484
Other revenue	7,435	47,724
Total operating revenues	<u>204,550</u>	<u>883,945</u>
<b>OPERATING EXPENSES</b>		
Personnel services -salaries and wages	90,982	222,836
Personnel services -employee benefits	39,982	100,662
Purchased professional and technical services	-	1,755
Utilities	29,895	149,439
Other operating expenses	67,757	366,198
Depreciation	458,205	892,453
Total operating expenses	<u>686,821</u>	<u>1,733,343</u>
Operating income (loss)	(482,271)	(849,398)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Grants-federal (not capital grants)	73,251	-
Investment earnings	-	444
Bond interest expense	(12,753)	-
Total non-operating revenues (expenses)	<u>60,498</u>	<u>444</u>
Income (loss) before transfers	(421,773)	(848,954)
Transfers in	147,355	358,985
Transfers out	(16,907)	(232,099)
Total transfers in (out)	<u>130,448</u>	<u>126,886</u>
Change in net position	(291,325)	(722,068)
Beginning net position	7,605,691	18,890,445
Restatement	(318,917)	-
Beginning net position-as restated	<u>7,286,774</u>	<u>18,890,445</u>
Net position-end of the year	<u>\$ 6,995,449</u>	<u>18,168,377</u>

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

**DONA ANA COUNTY  
PROPRIETARY FUNDS  
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2015**

	Business-Type Activities		Governmental Activities
	Total Non-major Enterprise Funds	Total Enterprise Funds	60020 Internal Service Fund Fleet
<b>OPERATING REVENUES</b>			
Charges for services	\$ 14,057	240,017	1,885,901
Charges for water services	-	7,509	-
Charges for sewerage service	268,985	1,068,852	-
Other revenue	11,442	66,601	5,591
Total operating revenues	<u>294,484</u>	<u>1,382,979</u>	<u>1,891,492</u>
<b>OPERATING EXPENSES</b>			
Personnel services -salaries and wages	53,273	367,091	419,625
Personnel services -employee benefits	29,353	169,997	195,496
Purchased professional and technical services	160,363	162,118	-
Utilities	47,898	227,232	15,398
Other operating expenses	386,251	820,206	1,710,410
Depreciation	521,768	1,872,426	451,586
Total operating expenses	<u>1,198,906</u>	<u>3,619,070</u>	<u>2,792,515</u>
Operating income (loss)	(904,422)	(2,236,091)	(901,023)
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Grants-federal (not capital grants)	3,485	76,736	-
Investment earnings	6,966	7,410	-
Interest expense -non-operating	216,726	216,726	-
Bond interest expense	-	(12,753)	-
Total non-operating revenues (expenses)	<u>227,177</u>	<u>288,119</u>	<u>-</u>
Income (loss) before transfers	(677,245)	(1,947,972)	(901,023)
Transfers in	499,533	1,005,873	1,063,504
Transfers out	(119,427)	(368,433)	(658,401)
Total transfers in (out)	<u>380,106</u>	<u>637,440</u>	<u>405,103</u>
Change in net position	(297,139)	(1,310,532)	(495,920)
Beginning net position	12,220,425	38,716,561	4,314,280
Restatement	-	(318,917)	-
Beginning net position-as restated	<u>12,220,425</u>	<u>38,397,644</u>	<u>4,314,280</u>
Net position-end of the year	<u>\$ 11,923,286</u>	<u>37,087,112</u>	<u>3,818,360</u>

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

**DONA ANA COUNTY  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2015**

	<b>Business-Type Activities Enterprise Funds</b>	
	<b>50070 Chaparral Wastewater System</b>	<b>50044 South Central Wastewater</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	\$ 171,227	846,139
Payments to employees	(129,936)	(325,898)
Payments to suppliers	14,322	(467,252)
Other receipts/(payments)	(8,912)	7,371
<i>Net cash provided (used) by operating activities</i>	<u>46,701</u>	<u>60,360</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Transfers from other funds	147,355	358,985
Operating subsidies and transfers to other funds	(33,254)	(272,452)
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>114,101</u>	<u>86,533</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of capital assets	(166,751)	(22,451)
Proceeds from issuance of debt	-	12,575
Principal payments	(6,000)	-
Interest payments	(12,753)	-
Grant revenue	73,251	-
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(112,253)</u>	<u>(9,876)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest and dividends	-	444
<i>Net cash provided by (used for) investing activities</i>	<u>-</u>	<u>444</u>
Net increase/(decrease) in cash and cash equivalents	48,549	137,461
Balances - beginning of year	-	-
Balances - end of year	<u>\$ 48,549</u>	<u>137,461</u>

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

**DONA ANA COUNTY  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2015**

	<b>Business-Type Activities</b>	
	<b>Enterprise Funds</b>	
	<b>50070</b>	<b>50044</b>
	<b>Chaparral</b>	<b>South</b>
	<b>Wastewater</b>	<b>Central</b>
	<b>System</b>	<b>Wastewater</b>
	<hr/>	<hr/>
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:		
Operating income/(loss)	\$ (482,271)	(849,398)
Adjustments:		
Depreciation expense	458,205	892,453
Bad debt expense	29,522	(1,524)
Change in assets and liabilities:		
Receivables	(25,888)	9,918
Accounts payable	15,893	44,668
Accrued expenses and other liabilities	66,559	6,996
Compensated absences	1,028	(2,400)
Due to other funds	(16,347)	(40,353)
Net cash provided by (used for) operating activities	\$ <u>46,701</u>	<u>60,360</u>

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

**DONA ANA COUNTY  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2015**

	<b>Business-Type Activities</b>		<b>Governmental Activities</b>
	<b>Nonmajor Total Enterprise Funds</b>	<b>Total Enterprise Funds</b>	<b>Internal Service Fund Fleet</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers	\$ 257,990	1,275,356	2,033,793
Payments to employees	(84,382)	(540,216)	(631,382)
Payments to suppliers	(564,768)	(1,017,698)	(1,709,677)
Other receipts/(payments)	11,442	9,901	5,591
<i>Net cash provided (used) by operating activities</i>	<u>(379,718)</u>	<u>(272,657)</u>	<u>(301,675)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Transfers from other funds	499,533	1,005,873	1,063,504
Operating subsidies and transfers to other funds	(119,427)	(425,133)	(658,401)
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>380,106</u>	<u>580,740</u>	<u>405,103</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Purchase of capital assets	-	(189,202)	(84,391)
Principal payments	(215,388)	(221,388)	-
Interest payments	216,726	203,973	-
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>4,823</u>	<u>(117,306)</u>	<u>(84,391)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest and dividends	6,965	7,409	-
<i>Net cash provided by (used for) investing activities</i>	<u>6,965</u>	<u>7,409</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	12,176	198,186	19,037
Balances - beginning of year	680,348	680,348	459,961
Balances - end of year	<u>\$ 692,524</u>	<u>878,534</u>	<u>478,998</u>

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

**DONA ANA COUNTY  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Business-Type Activities</u>		<u>Governmental</u>
	<u>Nonmajor Total</u>	<u>Total</u>	<u>Activities</u>
	<u>Enterprise</u>	<u>Enterprise</u>	<u>Internal</u>
	<u>Funds</u>	<u>Funds</u>	<u>Service Fund</u>
			<u>Fleet</u>
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:			
Operating income/(loss)	\$ (904,422)	(2,236,091)	(901,023)
Adjustments:			
Depreciation expense	521,768	1,872,426	451,586
Bad debt expense	15,169	43,167	-
Change in assets and liabilities:			
Receivables	(25,052)	(41,022)	147,892
Inventories and prepaid expenses	-	-	701
Accounts payable	13,634	74,195	14,024
Accrued expenses and other liabilities	941	74,496	1,406
Compensated absences	(1,756)	(3,128)	(16,261)
Due to other funds	-	(56,700)	-
Net cash provided by (used for) operating activities	<u>\$ (379,718)</u>	<u>(272,657)</u>	<u>(301,675)</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF FIDUCIARY ASSETS  
AND LIABILITIES - AGENCY FUNDS  
FIDUCIARY FUNDS  
AS OF JUNE 30, 2015**

		Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$	1,989,984
Taxes receivable, net of allowance		6,179,411
Other receivables		(121,268)
Total Assets	\$	8,048,127
<b>LIABILITIES</b>		
Accounts payable	\$	449
Taxes paid in advance		234,303
Taxes in suspense -bankruptcies		75,105
Due to others		2,336,583
Future collectible tax		5,401,672
Total Liabilities	\$	8,048,127

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

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES**

**Description and Reporting Entity**

The function of Doña Ana County is briefly addressed in the grant of powers provided to all New Mexico counties pursuant to state statute 4-37-1 NMSA 1978. The function is "...to provide for the safety, preserve the health, promote the prosperity, and improve the morals, order, comfort, and convenience of the county or its inhabitants..." The County operates under a Commission form of government rule, which oversees:

- the assessment, collection, and distribution of ad valorem taxes by an elected assessor and treasurer;
- law enforcement by an elected sheriff;
- recording and filing by an elected county clerk and elected probate judge;
- fire protection by volunteer fire departments;
- road maintenance by an appointed road superintendent;
- purchasing by an appointed purchasing agent;
- indigent hospital care by an appointed indigent coordinator;
- administrative services by an appointed county manager, and
- planning, health, welfare, recreation, and cultural affairs by appointed citizen advisory boards.

The financial statements of the County have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County's most significant accounting policies are described below.

*A. Reporting Entity*

The financial statements of the County encompass the activities of the County Commission, County Clerk, Tax Assessor, County Treasurer, Sheriff; and Probate Judge. The commission activity includes the function of the County Manager's office, the County Road Superintendent, the County Purchasing Agent, the Indigent Claims Coordinator, and the volunteer fire districts throughout the county.

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB No. 14 and No. 61. Blended component units, although legally separate entities, are in substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens. A third criterion used to evaluate potential



**STATE OF NEW MEXICO**  
**DOÑA ANA COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity. Based upon the application of these criteria, there were no component units identified as needing to be disclosed or presented as part of the reporting entity.

*B. Basis of Presentation*

*Government-Wide Statements* – The Statement of Net Position and the Statement of Activities display information about the government (the County). These statements include the financial activities of the overall government, except for fiduciary activities. The statements also distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

*Fund Financial Statements* – The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category (governmental, proprietary, and fiduciary) are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The County reports the *general fund* as a major governmental fund. This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

In addition, the County reports the following other major funds:

*Governmental funds*

- Special Revenue Fund – *Fire Districts* - To account for the operation and maintenance of the sixteen volunteer fire districts throughout the County of Doña Ana, in accordance with NMSA 7-20E-1 5. Funding is provided from the State Fire Fund.
- Special Revenue Fund – *County Flood Commission* - To account for the operations of the flood projects, in accordance with NMSA Compilation Section 7 Article 38-38-I. The funding is provided by charging an administrative fee on property taxes collected and distributed.
- Special Revenue Fund – *Spaceport Gross Receipts Tax* - To provide funding to the regional Spaceport district for the financing, planning, designing, engineering and construction of a Spaceport or for projects or services of the district pursuant to the regional Spaceport district act by DAC Ordinance 227A-07.
- Debt Service Fund - The *Debt Service Fund* accounts for the County's accumulation of resources for, and the payment of governmental fund debt principal and interest.

*Proprietary funds*

- Enterprise Fund – The *Chaparral Wastewater System* accounts for the service activities of the wastewater system.
- Enterprise Fund - The *South Central Wastewater* fund accounts for the activities of the wastewater utility, which provides service to the residents in Vado/Del Cerro, Chamberino, Berino and south central areas of the County.

The County also reports the following fund types:

- *Internal Service Fund* accounts for fleet maintenance services provided to other departments of the government. Services are provided on a cost reimbursement basis.
- *Fiduciary Funds* account for monies held by the County in a custodial capacity. As a result, they do not report operations.

*C. Measurement Focus. Basis of Accounting*

*Government-Wide, Propriety, and Fiduciary Fund Financial Statements* – The government-wide, propriety, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and propriety fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are billed net of estimated refunds and uncollectible amounts.

Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
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FOR THE YEAR ENDED JUNE 30, 2015**

Donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and Donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

*Governmental Fund Financial Statements* – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Revenue from derived taxes (sales taxes, gas taxes, and motor vehicle taxes) is recognized when the underlying transaction takes place (when the retail sale is generated). Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

*D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance*

Cash Equivalents

The County pools idle cash from all funds for the purpose of increasing income through investment activities. A "Pooled Cash" concept is used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in pooled cash and investments are considered to be cash equivalents for the purposes of the statement of cash flows, except for certificates of deposit or other investments that have original maturities of more than 90 days.

Investments

The County's investments are regulated by state law as well as by guidelines and rules promulgated by the State Investment Council and the State Treasurer. All investments are generally highly liquid in nature and are integrated with cash on the financial statements with appropriate disclosure. Investments are stated at fair value, which is determined using selected bases. Certificates of deposit are reported at carrying amount, which reasonably estimates fair value. Investments in a U.S. Treasury Fund and repurchase agreements are valued at the last reported sales price at current exchange rates. Additional cash, investment information, and fair values are presented in Note 2.

The County also participates in the State Treasurer Local Government Investment Pool. State law and regulations regulate this pool. Investment in the pool is reported at carrying amount, which reasonably estimates fair value.

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

Receivables and Payables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. In the government-wide and governmental fund financial statements, delinquent property taxes are recorded as revenue when levied, net of estimated refunds and uncollectable amounts.

Inventories and Prepaid Items

Inventories in governmental funds consist of expendable supplies held for consumption, and are valued at cost using a first-in, first-out (FIFO) method. Expendable supplies are accounted for using the consumption method. Proprietary fund inventories are recorded at the lower of cost or market on a first-in, first-out basis, and consist of operating supplies held for use in operations and are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Pursuant to the implementation of GASB Statement No. 34, the historical cost of infrastructure assets, (retroactive to 1979) are included as part of the governmental capital assets reported in the government wide statements. Information technology equipment including software is being capitalized and included in furniture, fixtures and equipment in accordance with NMAC 2.20.1.9 C (5). Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The total interest expense capitalized by the County during the current fiscal year was \$0. No interest was included as part of the cost of capital assets under construction.

**STATE OF NEW MEXICO  
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FOR THE YEAR ENDED JUNE 30, 2015**

Property, plant, and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Asset Type</u>	<u>Years</u>
Land	Perpetuity
Construction in progress	Perpetuity
Land Improvements	10 - 40
Buildings and Improvements	10 - 40
Furniture, fixtures, and equipment	3 - 10
Vehicles	5 - 10
Infrastructure	10 - 25

Unearned/Deferred Revenue

There are two types of unearned revenue. Under both the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. If assets are recognized in connection with a transaction before the earnings process is complete, those assets must be offset by a corresponding deferred inflow for deferred revenue. The other type of deferred revenue is “unavailable revenue.” Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized as revenue of the current period. It must also be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period). If assets are recognized in connection with a transaction, but those assets are not yet available, to finance expenditures of the current fiscal period, and all other eligibility requirements have been met, then the assets must be offset by a corresponding deferred inflow for deferred revenue.

The taxes receivable are an aggregate of uncollected amounts assessed for the current fiscal year, as well as delinquent balances carried forward from the nine preceding fiscal years. Except for taxes received in advance or under protest, tax revenue received is distributed within thirty days to other local governmental units and county funds. While some of the delinquent outstanding balances will eventually be eliminated through corrections, litigation, and other property tax administrative procedures, the majority of the balances will ultimately be realized through delinquent payment or tax sales. The aggregate amount of this ultimate realization is generally difficult to ascertain at any point in time. Thus, taxes not collected within sixty days’ official year end are carried in the liability section of the balance sheet as deferred revenue on the fund basis financial statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or the balance sheet for governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position/fund balance that applies to a future period and so will not be recognized as an expense or expenditure until then.

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

The County has the following deferred outflows of resources during fiscal year 2015 on the government wide financials:

Deferred Outflows of Resources - GW	
Pension deferrals	\$ <u>5,691,817</u>
Total deferred outflows of resources	\$ <u><u>5,691,817</u></u>

In addition to liabilities, the statement of net position and/or the balance sheet for the governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position/fund balance that applied to a future period and so will not be recognized until then. The County has the following deferred inflows of resources during fiscal year 2015 on the fund financials:

Deferred Inflows of Resources - Fund Financials	
Property tax revenue	\$ 2,982,658
Non-exchange transactions	1,294,272
Total deferred inflows of resources	\$ <u><u>4,276,930</u></u>

The County has the following deferred inflows of resources during fiscal year 2015 on the government wide financials:

Deferred Inflows of Resources - GW	
Non-exchange transactions	\$ 1,294,272
Pension deferrals	13,543,511
Total deferred inflows of resources	\$ <u><u>14,837,783</u></u>

Compensated Absences

Accrued annual leave, sick leave, and compensatory time are the components of accrued compensated absences. An employee may not carry over more than 240 hours of vacation leave into a new calendar year, nor receive payment for more than 288 hours upon separation. Under a human resources policy adopted November 27, 1999, employees retiring under PERA, with a minimum of 15 years of County service, shall be paid for accrued sick leave hours, limited to a maximum of 600 hours, subject to a maximum cash payment of \$15,000. In addition, such employees shall be compensated for any unused sick leave hours accrued as of November 27, 1999, at the employee's pay rate in effect on that date. Compensatory time is accrued in full for non-exempt employees under the Fair Labor Standards Act.

Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. For bonds issued after GASB 34 was implemented, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds

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payable are reported net of the applicable bond premium or discount. For fund financial reporting, bond premiums, discounts as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Net Position

Equity is classified as net position and displayed in three components on the government-wide financial statements as well as the proprietary fund financial statements:

- *Net investment in capital assets* – Net position invested in capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted Net Position* – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

GASB Statement 54

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- *Nonspendable* – Amounts not in a spendable form, such as prepaid expenses, inventories, or long-term portion of receivables or property held for resale, if the use of the proceeds from the collection/sale of property held for resale is not otherwise constrained. Nonspendable amounts also include amounts legally or contractually required to remain intact, such as the principal of a permanent fund.
- *Restricted* – Amounts constrained to specific purposes that are externally imposed or imposed by law through constitutional provisions or enabling legislation (such as taxpayers, grantors, bondholders, and higher levels of government).
- *Committed* – Amounts constrained to specific purposes by the governmental entity’s highest level of decision-making authority (the County Commission). To be reported as committed, amounts cannot be used for any other purpose unless the County Commission takes the same highest level action to remove or change the constraint.
- *Assigned* – Amounts constrained by the County intends to be used for a specific purpose. Intent can be expressed by the governing body (County Commission) or an official or body to which the governing body delegates authority.

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- *Unassigned* – Balances available for any purpose. Positive amounts are reported only in the general fund.

The County Commission establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). The County assigns 2015 fund balance for 2016 projected budgetary deficit per GASB 54, Par 16. FY2015 and FY2016 budget (estimated revenues and expenditures) have no effect on GASB 54 net fund balance.

See the Schedule of Fund Balances as listed in the table of contents for additional information about fund balances.

When an expense is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expense is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless County Commission or the finance department has provided otherwise in its commitment or assignment actions.

*E. Budgets and Budgetary Accounting*

The County adopts budgets for each individual fund (governmental and proprietary). In late winter or early spring, the County prepares a budget calendar, thus starting the budgetary process for the upcoming July 1 fiscal year. Budget request forms are distributed to County departments and local service agencies with a specified completion date. Legally mandated advance notices are formally published for grant availability and other purposes once budget hearings have been scheduled. The budget hearings are then held with all County department heads and local service agency representatives. Generally, in late May or early June, a budget meeting is held for tentative approval of the completed budget. After tentative approval at the County level, the budget is submitted to the New Mexico Department of Finance and Administration (DFA) for approval of a temporary operational budget beginning July 1.

Immediately after July 1, when ending cash balances for the preceding fiscal year have been accurately ascertained, a final hearing is convened for finalization of the budget, and it is resubmitted to DFA for formal approval. None of the above budgetary processes are legally required to occur at any specified time; however DFA requires that the time frame be such that they (DFA) render their final budget approval no later than September 1 of the budget year in question.

During the course of the fiscal year, the County prepares monthly budget reports. Under New Mexico State law, each year's budget appropriation legally lapses at year-end.

*Budgetary Compliance* – Budgetary control is required to be maintained at the individual fund level.

Actual fund revenues may be either over or under the budgeted amounts; however, the variance is required to be reasonable, particularly in the case of over-budgeted revenues. Major over-budgeted revenues require a budget amendment as soon as the extent of the shortage is reasonably ascertainable.



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*Budget Amendments* – Budget increases and decreases can only be accomplished by Commission resolution, followed by DFA approval. Similarly, budget transfers must follow the same procedure.

*Budgetary Basis* – State law prescribes that the County's budget be prepared on the basis of cash receipts and cash expenditures. Therefore, budgetary comparisons shown in exhibits are prepared on a cash basis to compare actual revenues and expenditures with a cash basis budget as amended.

The accompanying Statements of Revenue, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual present comparisons of the legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2015 is presented. Reconciliations between the Non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

*F. Income Taxes*

As a local government entity, the County is not subject to federal or state income taxes.

*G. Interfund Activity*

Interfund activity is reported as loans, services provided, reimbursements, or transfers.

Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

*H. Evaluation of Subsequent Events*

Subsequent events are events or transactions that occur after the statement of financial position date but before the financial statements are issued. The County recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including the estimates inherent in the process of preparing the financial statements. The County's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position but arose after the statement of financial position date and before financial statements are available to be issued. The organization has evaluated subsequent

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events through October 29, 2015, which is the date the financial statements were available to be issued.

**NOTE 2 – CASH AND INVESTMENTS**

The County’s cash balances consist of demand deposits, interest bearing savings accounts, money market accounts and repurchase agreements. The repurchase agreements have varying interest rates and maturity dates. The majority of County’s cash and investments are pooled. All interest income is accounted for in the related funds.

The County’s investments consist of certificates of deposit, US government agency securities and investments in the NM State Treasurer’s LGIP fund.

The County’s cash and cash equivalents and investments are listed in this report as listed in the table of contents.

The following is a summary of the County’s cash and investment balances by fund type as of June 30, 2015:

<u>Fund Type</u>	<u>Amount</u>
Cash and equivalents	
Governmental funds	\$ 15,384,244
Internal service fund	478,998
Total governmental activities	<u>15,863,242</u>
Business-type activities	878,534
Fiduciary funds	1,989,984
Subtotal cash and cash equivalents	<u>18,731,760</u>
Investments	
Governmental funds	50,905,827
Total governmental activities	<u>50,905,827</u>
Subtotal investments	<u>50,905,827</u>
Total cash and investments	<u>\$ 69,637,587</u>

State regulations require that uninsured demand deposits and deposit-type investments such as certificates of deposit be collateralized by the depository thrift or banking institution. At present, state statutes require that a minimum of fifty percent of uninsured balances on deposit with anyone institution must be collateralized, with higher requirements up to 100% for financially troubled institutions. Investments in repurchase agreements must be collateralized at 102% of the contract. In addition, some bond covenants require debt service reserve amounts to be collateralized at 105%. The County’s Schedule of Collateral is presented in this report, as stated in the table of contents.

The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, County, or political subdivision of the State of New Mexico.

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A summary of the County's investments as of June 30, 2015 is as follows:

<u>Investment Type</u>	<u>Cost Basis</u>	<u>Market Value</u>	<u>Credit Risk- Rating</u>	<u>Weighted Average Maturity Days</u>
U.S. Government Agencies *	\$ 22,465,827	22,465,827	NR	N/A
CD's	22,500,000	22,500,000	NR	1,124
DAC Water System Bonds	5,940,000	5,940,000	NR	N/A
	<u>\$ 50,905,827</u>	<u>50,905,827</u>		

\*A portion of the investments in US government agencies totaling \$333,736, or approximately 0.7% of the overall investment balance, is in the form of a US Treasury STRIP. Although these types of investment can be considered derivatives if they are traded before maturity due to the nature of the investments, it is the County's intent to hold them until maturity. As a result of this strategy, the risk associated with the investment considered minimal and is the equivalent as a US Treasury Note. Due to the immaterial amount of the investments to the overall investment balances of the County, disclosures related to derivatives were determined not to be necessary.

The County's investment in Statement Investment Pool/Reserve Contingency Fund was not rated, although the securities within the pool are rated.

- a. The investments are valued at fair value based on quoted market prices as of the valuation date;
- b. The State Treasurer Local Government Investment Pool is not SEC registered. The State Treasurer is authorized to invest the short-term investment funds with the advice and consent of the State Board of Finance in accordance with Sections 6-10-10 I through 6-10-10 P and Sections 6-10-10 1A and E, NMSA 1978
- c. The pool does not have unit shares. Per Section 6-10-10 1F, NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the amounts fund were invested; and
- d. Participation in the local government investment pool is voluntary.

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As of June 30, 2015, certain amounts of the County's cash and investments were held in trust and directed by others as part of its debt service requirements. These amounts were as follows:

	<u>Cost</u>	<u>Market</u>	<u>Risk Rating</u>	
Directed by third-party agent				
US Bank:				
First Union Combined Fds	\$ 2,412,000	2,412,000	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	27,554	27,554	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	235,174	235,174	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	47,537	47,537	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	129,131	129,131	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	254	254	Aaa	[59] day WAM(R); [90] day WAM(F)
FGIC Capital Market Services				
Dated 2/16/2001 5.650%	221,500	221,500	Aaa	[59] day WAM(R); [90] day WAM(F)
FGTC Capital Market Services				
Dated 2/16/2001 5.650%	<u>556,000</u>	<u>556,000</u>	Aaa	[59] day WAM(R); [90] day WAM(F)
	<u>3,629,150</u>	<u>3,629,150</u>		
Total amounts held in trust	\$ <u>3,629,150</u>	<u>3,629,150</u>		

*Custodial Credit Risk Deposits* - Custodial credit risk is the risk that in the event of a bank failure, the County funds may not be returned. The County is required to obtain from each bank that is a deposit only for public funds pledged collateral in an aggregate amount equal to 50% of the public money in each account. The pledged securities must be in the name of the governmental entity and held by the entity or its agent.

As of June 30, 2015, the County's bank and investment balances of \$72,464,588 were exposed to custodial credit risk as follows:

Uninsured, collateralized with securities held by pledging financial institution's trust department or agent in the County's name.	\$ 21,558,761
Uninsured and uncollateralized	-
Total uninsured deposits	<u>\$ 21,558,761</u>

*Custodial Credit Risk Investments* - Custodial Credit Risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investments are not exposed to custodial credit risk. All are fully collateralized and the collateral is held in the County's name.

*Concentration of Credit Risk* - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer, of more than 5%. The County's investments are diversified to avoid including concentration of credit risk. With the exception of authorized pools, no more than 50% of the total investment portfolio is in one single security type or financial institution.

*Credit Risk* - The County's investments shall be in accordance with State Law 6-10-10 and 6-10-10.1 NMSA 1978, including but not limited to the following: Treasury Bills, Notes, Bonds, Strips, and US Government securities which are backed by the full faith and credit of the U.S. Government. Negotiable securities of the State of New Mexico or any county, municipality, or school district with the advice and consent of the Board of Finance per 6-10-44 NMSA 1978, 6-10-10 NMSA 1978, 6-10-10 NMSA 1978.

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*Interest Rate Risk* - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the County investments. The County's investment policy follows New Mexico State Statute Section 6-10-36E (NMSA, 1978 Comp) requiring the interest rate on time deposits shall not be less than the rate fixed by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States Treasury bills of the same maturity on the day of deposit.

*Foreign Currency Risk - Deposits and Investments* - The County is not exposed to the risk that exchange rates will adversely affect the fair value of an investment as none of the investments pools or certificates of deposit are dominated in a foreign currency.

**NOTE 3 – RECEIVABLES**

Receivables at year-end of the County's major individual funds and nonmajor and internal service funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

Governmental Activities				
	General Fund	Fire Districts	County Flood Commission	Spaceport Gross Receipts
Accounts	\$ 248,143	-	-	-
Taxes:				
Property	3,051,203	-	251,229	-
State	2,846,785	255,075	-	341,926
Other intergovernment:	402,665	-	-	-
Interest	177,608	5,290	5,627	-
Subtotal	<u>6,726,404</u>	<u>260,365</u>	<u>256,856</u>	<u>341,926</u>
Less: Allowance for uncollectibles	(46,072)	-	(2,437)	-
Net Receivables	<u>\$ 6,680,332</u>	<u>260,365</u>	<u>254,419</u>	<u>341,926</u>
	Debt Service	Nonmajor Funds	Internal Service Fund	Total Receivables
Accounts	\$ -	3,607,876	6,780	3,862,799
Taxes:				
Property	34,765	-	-	3,337,197
State	-	166,667	-	3,610,453
Other intergovernment:	-	1,883,522	-	2,286,187
Interest	22,058	8,600	-	219,183
Subtotal	<u>56,823</u>	<u>5,666,665</u>	<u>6,780</u>	<u>13,315,819</u>
Less: Allowance for uncollectibles	(337)	(57,024)	-	(105,870)
Net Receivables	<u>\$ 56,486</u>	<u>5,609,641</u>	<u>6,780</u>	<u>13,209,949</u>

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Business-type Activities	Chaparral Wastewater System	South Central Wastewater	Nonmajor Enterprise Funds	Total Receivables
Accounts	\$ 80,305	296,363	71,714	448,382
Interest	-	80	432	512
Subtotal	80,305	296,443	72,146	448,894
Less: Allowance for uncollectibles	(51,488)	(217,557)	(49,858)	(318,903)
Net Receivables	\$ 28,817	78,886	22,288	129,991

**NOTE 4 – PROPERTY TAXES**

Property taxes attach as an unsubordinated enforceable lien on property as of January 1 of the assessment year. Current year taxes are levied within five days of the rate setting order received from New Mexico Department of Finance and Administration (7-38-32 thru 7-38-36). Tax bills are mailed by November 1, unless the Doña Ana County Assessor obtains a formal extension of time from the New Mexico Property Tax Division. Taxpayers have the option to pay in two equal installments due by the close of business November 10<sup>th</sup> and April 10<sup>th</sup>. Penalty and interest will be accrued after the delinquency due dates of December 10<sup>th</sup> and May 10<sup>th</sup>. In the event of a formal extension, the respective dates are correspondingly extended.

The County bills and collects its own taxes, as well as taxes for the State of New Mexico, city governments (Las Cruces, Hatch, Mesilla and Sunland Park), Doña Ana Branch Community College, Public School Districts (Las Cruces, Hatch and Gadsden) and Flood Districts (Lower Rio Grande and Hueco). In tax year 2015, the County charged the following mil rates:

<u>Tax District</u>	<u>Residential</u>	<u>Non-residential</u>
02 (Las Cruces-In)	0.029283	0.032457
03 (Las Cruces-Out)	0.023683	0.026543
04 Mesilla	0.02474	0.028877
11 (Hatch-In)	0.031785	0.034864
12 (Hatch-Out)	0.026489	0.029364
16 (Sunland Park-In)	0.037072	0.040991
17 Unincorporated (Anthony/Chaparral)	0.030436	0.033341
18 Incorporated (Anthony)	0.030436	0.033341

The County's share of the property taxes equal approximately 35.8% of the total and is used for general governmental services and retirement of long term debt. The statutory maximum rate for servicing long-term debt with property tax revenue is unlimited, although the total amount of outstanding debt at any one time is restricted by other factors.

The County is required to report all real property delinquencies in excess of three years to the New Mexico Property Tax Division. The State, in turn administers all subsequent collection actions and proceedings.

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**NOTE 5 – CAPITAL ASSETS**

A summary of capital assets and changes occurring during the year ended June 30, 2015 follows. Land and construction in progress are not subject to depreciation.

<b>GOVERNMENTAL ACTIVITIES</b> <i>includes Internal Service Funds</i>	Balance June 30, 2014	Additions	Deletions	Transfers & Restatement	Balance June 30, 2015
<b>Non-depreciable capital assets:</b>					
Land	\$ 8,132,956	-	-	-	8,132,956
Construction in progress	9,588,675	9,073,171	-	(1,840,028)	16,821,818
Total non-depreciable capital assets	<u>17,721,631</u>	<u>9,073,171</u>	<u>-</u>	<u>(1,840,028)</u>	<u>24,954,774</u>
<b>Capital assets being depreciated:</b>					
Land improvements	6,880,366	87,522	-	20,939	6,988,827
Buildings and improvements	91,422,196	380,449	(5,995)	1,649,794	93,446,444
Furniture, fixtures, & equipment	21,521,726	1,266,917	-	169,295	22,957,938
Vehicles	24,839,110	2,786,009	(44,308)	-	27,580,811
Infrastructure	280,520,125	7,293,693	-	-	287,813,818
Total capital assets being depreciated	<u>425,183,523</u>	<u>11,814,590</u>	<u>(50,303)</u>	<u>1,840,028</u>	<u>438,787,838</u>
<b>Less accumulated depreciation for:</b>					
Land improvements	(5,791,520)	(210,419)	-	-	(6,001,939)
Buildings and improvements	(39,408,751)	(4,221,569)	-	-	(43,630,320)
Furniture, fixtures, & equipment	(17,904,512)	(1,130,594)	-	-	(19,035,106)
Vehicles	(16,831,102)	(1,358,599)	44,308	-	(18,145,393)
Infrastructure	(188,395,498)	(9,578,271)	-	-	(197,973,769)
Total accumulated depreciation	<u>(268,331,383)</u>	<u>(16,499,452)</u>	<u>44,308</u>	<u>-</u>	<u>(284,786,527)</u>
Total capital assets being depreciated	<u>156,852,140</u>	<u>(4,684,862)</u>	<u>(5,995)</u>	<u>1,840,028</u>	<u>154,001,311</u>
Total capital assets, net of depreciation \$	<u>174,573,771</u>	<u>4,388,309</u>	<u>(5,995)</u>	<u>-</u>	<u>178,956,085</u>

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<b>BUSINESS-TYPE ACTIVITIES</b>	Balance June 30, 2014	Additions	Deletions	Transfers	Balance June 30, 2015
Non-depreciable capital assets:					
Land	\$ 279,095	-	-	-	279,095
Construction in progress	185,674	183,718	-	-	369,392
Total non-depreciable capital assets	<u>464,769</u>	<u>183,718</u>	<u>-</u>	<u>-</u>	<u>648,487</u>
<b>Capital assets being depreciated:</b>					
Land improvements	-	-	-	-	-
Buildings and improvements	135,204	-	-	-	135,204
Furniture, fixtures, & equipment	861,832	5,485	-	-	867,317
Vehicles	645,623	-	-	-	645,623
Infrastructure	53,411,353	-	-	-	53,411,353
Total capital assets being depreciated	<u>55,054,012</u>	<u>5,485</u>	<u>-</u>	<u>-</u>	<u>55,059,497</u>
<b>Less accumulated depreciation for:</b>					
Land improvements	-	-	-	-	-
Buildings and improvements	(18,255)	(15,038)	-	-	(33,293)
Furniture, fixtures, & equipment	(516,957)	(143,823)	-	-	(660,780)
Vehicles	(389,034)	(39,513)	-	-	(428,547)
Infrastructure	(12,704,836)	(1,674,051)	-	-	(14,378,887)
Total accumulated depreciation	<u>(13,629,082)</u>	<u>(1,872,425)</u>	<u>-</u>	<u>-</u>	<u>(15,501,507)</u>
Total capital assets being depreciated	<u>41,424,930</u>	<u>(1,866,940)</u>	<u>-</u>	<u>-</u>	<u>39,557,990</u>
Total capital assets, net of depreciation	<u>\$ 41,889,699</u>	<u>(1,683,222)</u>	<u>-</u>	<u>-</u>	<u>40,206,477</u>

Depreciation expense for the year ended June 30, 2015 was charged to the following functions and funds:

Governmental activities:	
General government	\$ 2,798,018
Public safety	8,599,004
Public works	3,089,334
Culture and recreation	-
Health and welfare	1,561,511
Total	<u>16,047,867</u>
Internal Service Fund	<u>451,586</u>
Total governmental activities	<u>\$ 16,499,453</u>
Business type activities	<u>\$ 1,872,425</u>

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**NOTE 6 – LONG-TERM DEBT**

Long-term liability activity for the year ended June 30, 2015, was as follows:

	Balance June 30, 2014	Increases	Decreases	Restatement	Balance June 30, 2015	Amount due within one year
<b>Governmental funds debt</b>						
Compensated absences	\$ 4,893,037	3,093,892	(3,188,374)	-	4,798,555	2,999,097
Notes payable	2,618,443	-	(276,446)	-	2,341,997	163,867
General obligation bonds	6,800,000	-	(175,000)	-	6,625,000	235,000
Special assessment district bonds	4,540,000	-	(495,000)	-	4,045,000	545,000
Revenue bonds	20,270,000	8,870,000	(12,905,000)	-	16,235,000	4,240,000
Net pension liability	-	5,566,071	(14,994,914)	43,930,087	34,501,244	-
<b>Total</b>	<u>39,121,480</u>	<u>17,529,963</u>	<u>(32,034,734)</u>	<u>43,930,087</u>	<u>68,546,796</u>	<u>8,182,964</u>
<b>Internal service funds debt</b>						
Compensated absences	71,319	36,016	(52,277)	-	55,058	34,411
<b>Total</b>	<u>71,319</u>	<u>36,016</u>	<u>(52,277)</u>	<u>-</u>	<u>55,058</u>	<u>34,411</u>
<b>Total governmental activities \$</b>	<u>39,192,799</u>	<u>17,565,979</u>	<u>(32,087,011)</u>	<u>43,930,087</u>	<u>68,601,854</u>	<u>8,217,375</u>
<b>Business-type funds debt</b>						
Compensated absences	\$ 106,786	42,983	(46,110)	-	103,659	64,787
Revenue bonds	-	343,000	(6,000)	-	337,000	6,000
Notes payable	3,724,792	54,571	(224,136)	-	3,555,227	228,446
<b>Total business-type activities \$</b>	<u>3,831,578</u>	<u>440,554</u>	<u>(276,246)</u>	<u>-</u>	<u>3,995,886</u>	<u>299,233</u>

Net pension liability is discussed further in Note 10.

Bonds are liquidated from the debt service funds and other long-term liabilities are liquidated from the general fund and special revenue funds. No short-term debt was incurred during fiscal year 2015.

The annual principal and interest requirements on long-term debt outstanding as of June 30, 2015 are as follows:

**Governmental Activities:**

General Obligation Bonds

On October 22, 2013, the County issued \$6,800,000 in General Obligation Bonds with an average interest rate of 3% that will be used to (1) acquire, construct, equip, furnish and otherwise improve an E-911 emergency dispatch center, and (2) acquire, replace, construct, equip, furnish and otherwise improve a facility(s) for the purpose of housing and caring for animals that are the subject of pending prosecutions involving animal cruelty (collectively, the “2013 Project”). The Bonds are general obligations of the County payable from general (ad valorem) property taxes that may be levied against all taxable property within the County without limitation of rate or amount. The qualified electors of the County approved issuance of the Bonds at a special meeting held on July 30, 2013. Payments toward the debt began in 9/1/2014.

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Future payment requirements in the Series 2013 General Obligation Refunding Bonds are as follows.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 235,000	195,700	430,700
2017	245,000	190,800	435,800
2018	255,000	185,675	440,675
2019	270,000	180,300	450,300
2020	280,000	174,700	454,700
2021-2025	1,570,000	760,213	2,330,213
2026-2030	1,925,000	495,613	2,420,613
2031-2034	1,845,000	118,750	1,963,750
Total	<u>\$ 6,625,000</u>	<u>2,301,751</u>	<u>8,926,751</u>

**Revenue Bonds**

The County has three series of revenue bonds to service in governmental activities.

<u>Description</u>	<u>Date</u>	<u>Due</u>	<u>Original Issue</u>	<u>Outstanding</u>	<u>Rates</u>
Gross Receipts Tax Refunding Improvement, Series 1998	4/1/1998	6/1/2016	\$ 27,890,000	3,450,000	4.5% to 5.59%
Gross Receipts Tax Refunding Bonds, Series 2012	5/1/2013	5/1/2028	4,870,000	4,265,000	2.0% to 4.0%
Subordinate Lien Gross Receipts Tax Refunding Bonds, Series 2014	12/1/2014	6/1/2029	8,870,000	8,520,000	2.0% to 5.0%
			<u>\$ 41,630,000</u>	<u>16,235,000</u>	

Gross Receipts Tax Refunding and Improvement Revenue Bonds, Subordinate Series 1998 (\$27,890,000) were issued by the County to provide funds for an advance refunding of outstanding debt and for making improvements to the existing County Jail and juvenile detention facility. Principal and interest are serviced from a non-exclusive first lien on Correctional System Revenues and a subordinate lien on the County's Gross Receipts Tax Revenues.

On October 1, 2003, the County issued Gross Receipts Tax Refunding and Improvement Revenue Bonds, Series 2003 in the amount of \$7,145,000 with interest rates ranging from 2.50% to 3.25%. The bonds mature serially on May 1 annually from 2004 through 2028 with term bonds, subject to mandatory redemption, maturing May 1, 2025 and May 1, 2028. The gross bond proceeds of \$7,189,428 were used for purchasing, constructing, or otherwise acquiring buildings, including but not limited to County administrative facilities and to refund a loan to the County from the New Mexico Finance Authority of \$822,552, which was deposited in an escrow account. The proceeds, after payment of issuance costs and the NMFA loan, of \$6,077,346 were deposited in an Acquisition Fund. The bonds are payable from revenues received by the New Mexico Department of Taxation and Revenue's Equalization Revenues.

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Future payment requirements on the governmental activities revenue bonds are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 4,240,000	573,505	4,813,505
2017	805,000	367,725	1,172,725
2018	825,000	351,395	1,176,395
2019	840,000	334,675	1,174,675
2020	855,000	314,845	1,169,845
2021-2025	4,695,000	1,157,710	5,852,710
2026-2030	3,975,000	306,154	4,281,154
Total	<u>\$ 16,235,000</u>	<u>3,406,009</u>	<u>19,641,009</u>

The County has one revenue bond to service in business-type activities.

<u>Description</u>	<u>Date</u>	<u>Due</u>	<u>Original Issue</u>	<u>Outstanding</u>	<u>Rates</u>
Dona Ana County, NM Waste Water System Improvement Revenue Bonds, Series 2013	9/19/2014	9/19/2053	\$ 343,000	337,000	2.13%
			<u>\$ 343,000</u>	<u>337,000</u>	

On September 19, 2013, the County issued Wastewater System Improvement Revenue Bonds Series 2013 in the amount of \$343,000 with an interest rate 2.125%. The gross bond proceeds of \$343,000 were used for improving the Chaparral Wastewater System. The bonds are payable and collectible solely from the net revenues derived from the operation of the County's Chaparral Wastewater System.

Future payment requirements on the business-type activities revenue bond is as follows:

<u>Year Ended</u>	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$	6,000	7,030	13,030
2017		6,000	6,900	12,900
2018		6,000	6,770	12,770
2019		6,000	6,650	12,650
2020		6,000	6,520	12,520
2021-2025		34,000	30,560	64,560
2026-2030		37,000	26,830	63,830
2031-2035		41,000	22,700	63,700
2036-2040		46,000	18,150	64,150
2041-2045		51,000	13,040	64,040
2046-2050		57,000	7,390	64,390
2051-2053		41,000	1,450	42,450
	\$	<u>337,000</u>	<u>153,990</u>	<u>490,990</u>

Advance Refundings

**2003 Gross Receipts Tax Refunding and Improvement Bonds**

On November 11, 2012, the County issued \$5,235,837 of Gross Receipts Tax Refunding Revenue Bonds, Series 2012, with an average interest rate of 2.656%. The amount represents \$4,870,000 of principal and

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a premium of \$365,837 which will be amortized over the 16-year life of the bonds. The bonds consist of serial bonds bearing various fixed rates ranging from 2.00% to 4.00% with annual maturities from May 2013 through May 2028. The net proceeds of \$5,084,626 (after processing fees of \$151,211) were used to advance refund bonds with a total principal amount of \$4,970,000 and an average interest rate of 4.560%. The purchaser of the bonds, Southwest Securities, Inc., transferred \$5,080,943 representing the amount payable at closing less debt service reserve of \$3,683 to the Bank of Albuquerque, N.A. for Doña Ana County. The Bank transferred the net proceeds to the County to pay off the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the banks has been removed from the City's liabilities.

The advance refunding was done in order to reduce debt payments. Costs for the issuance of the new debt were \$113,000. The advance refunding transaction resulted in an economic gain (difference between the present value of the debt service on the old and the new bonds) of approximately \$757,190.

**Subordinate Lien Gross Receipts Tax Refunding Bonds Series 2014**

On December 1, 2014, the County issued \$9,077,303 of Subordinate Lien Gross Receipts Tax Refunding Bonds Series 2014, with an average interest rate of 3.0%. The amount represents \$8,870,000 of principal plus a net original issue premium of \$262,114 which will be amortized over the 14 year life of the bonds, less an underwriting discount of \$54,811. The bonds consist of serial bonds bearing various fixed rates ranging from 2.00% to 4.00% with annual maturities from May 2013 through May 2028. The net proceeds of \$10,017,074 (which includes Series 2004A Reserve Fund of \$1,113,717 less processing fees of \$178,757) were used to advance refund bonds with a total principal amount of \$9,760,000 with an average interest rate of 4.560% and paying all costs incidental to the foregoing and incidental to the issuance of the bonds. The purchaser of the bonds Piper Jaffray & Co. transferred \$8,905,670 representing the amount payable at closing less debt service reserve of \$2,313 was transferred to the Bank of Albuquerque, N.A. for Dona Ana County. The Bank transferred the net proceeds that included an amount in the Series 2004A Reserve Fund to the Dona Ana County to pay off the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the banks has been removed from the City's liabilities.

The advance refunding was done in order to reduce debt payments. Costs for the issuance of the new debt was \$171,633. The advance refunding transaction resulted in an economic gain (difference between the present value of the debt service on the old and the new bonds) of approximately \$1,050,051.

Special Assessment Debt

In 2001, the County issued \$7,775,000 of Santa Teresa Improvement District bonds. Proceeds of the 2001 A Bonds were used to finance the acquisition of certain road improvements previously constructed in the Airport Road District. The 2001 A Bonds are secured by the pledge of certain special assessments secured by liens on property within the Airport Road District and money and securities on deposit in specified funds described in the 2001 A indenture. The 2001 B Bonds are secured by certain pledged property, including special assessments secured by liens on property with the Border Industrial Park District and money and securities on deposit in specified funds described in the 2001 B Indenture. The final maturity date is January 1, 2021. The interest rate for the 2001 A Bonds is 8.375% and 8.875% for the 2001 B Bonds.

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Future payment requirements on the governmental activities special assessment bonds are as follows:

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$	545,000	353,318	898,318
2017		585,000	305,725	890,725
2018		640,000	254,631	894,631
2019		695,000	198,730	893,730
2020		755,000	138,025	893,025
2021-2025		825,000	72,068	897,068
Total	\$	<u>4,045,000</u>	<u>1,322,497</u>	<u>5,367,497</u>

Notes Payable

1. Prior to fiscal year 2000, the County had drawn \$676,528 against proceeds available from a \$799,266 loan granted by the State of New Mexico Environment Department for the purpose of developing a consolidated liquid waste treatment and disposal system. On September 10, 1999, the loan agreement was amended. Accrued construction interest of \$147,663 was rolled into the total disbursements to become part of the principal. The terms of the loan were amended March 12, 2001 providing for annual payments \$51,091 including interest calculated at a rate of 2% per annum, with the final payment due June 17, 2019. As of June 30, 2015, the balance is \$240,815, with repayments to be provided from general fund sources. Net revenues from the operation of the septic disposal facilities and environmental services gross receipts tax revenues are pledged as security.
  
2. In January 2008, the County and the City of Las Cruces were approved under New Mexico Finance Authority Project No. 1947-DW for loan proceeds of \$3,535,000 each to be used for the clean-up of the Griggs Walnut superfund site. The initial terms of the loan called for the funds to be fully drawn down by January 2011 with regular principal payments due beginning in June 2012. An extension was received in 2011 to allow for drawdown of the funds through June 2012. The terms of the note call for annual principal payments ranging from \$145,416 to \$212,042 for 20 years with semi-annual interest payments of 2% per annum.

The County began drawing funds on the note in October 2010 and expects to withdraw the full amount by the June 2012 closing date. The County forwards any drawdowns directly to the City of Las Cruces as they are the administrative office for the project. Total drawdowns as of June 30, 2015 totaled \$1,324,059.

3. In July 2011, the County entered into a loan/grant agreement with the NM Finance Authority for the planning, design and construction of an arsenic treatment facility with a treatment capacity of approximately 3.4 million gallons of water per day in and around the Santa Teresa area. The terms of the agreement call for a grant from the NMFA for \$4,096,640 along with a loan totaling \$1,024,160. The interest/administrative fee on the note is 0.25% with a maturity date of June 1, 2031. The note principal, interest, and administrative fees will be paid for with pledged revenues from the net utility revenues of the Santa Teresa water and wastewater utility system. As of June 30, 2015, the balance is \$924,031 with repayments to be provided by the Camino Real Regional Utility Authority (CRRUA). The County has an agreement with CRRUA, stating that CRRUA will begin make payments on the debt incurred on 9/12/14, for the formation of the arsenic treatment facility, but the debt will remain on the County's financials.

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The future payments required for the three notes payable in Governmental Activities funds are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 163,867	30,373	194,240
2017	166,261	28,105	194,366
2018	168,700	25,792	194,492
2019	171,186	23,432	194,618
2020	122,628	21,028	143,656
2021-2025	637,128	83,070	720,198
2026-2030	679,923	43,504	723,427
2031-2032	232,306	5,414	237,720
Total	<u>\$ 2,341,999</u>	<u>260,718</u>	<u>2,602,717</u>

**Business-type Activities:**

Notes Payable

1. On June 30, 2003, the County entered into a loan agreement in the amount of \$5,400,000 with the New Mexico Environment Department. The loan proceeds are to be used to improve or construct a Sanitary Sewer System by constructing, extending, enlarging, repairing, and otherwise improving the County's wastewater collection system, conveyance, and treatment facilities. The loan calls for 20 annual payments of \$289,884 and interest is calculated at a rate of 2.0% per annum. As of June 30, 2015, the balance is \$3,509,404.
2. On April 18, 2014, the County entered into a loan/grant agreement with the New Mexico Finance Authority for planning and design of the Montana Vista wastewater system improvements. The terms of the agreement call for a grant from the New Mexico Finance Authority of \$1,260,000 along with a loan of \$140,000 with no interest rate. The maturity date on the note is June 1, 2034. The note will be paid for with pledged revenues for the net utility revenues. As of June 30, 2015, \$19,575 had been drawn down on the note and the County has made payments of \$7,000 to bring the outstanding balance to \$12,575.
3. On May 2, 2014, the County entered into a loan/grant agreement with the New Mexico Finance Authority for the planning and design of the Chaparral Wastewater System improvements. The terms of the agreement call for a grant from the New Mexico Finance Authority \$315,000 along with a loan totaling \$35,000 with no interest rate. The maturity date on the note is June 1, 2034. The note will be paid for with pledged revenues from the net utility revenues.

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The future payments required for the business-type notes payable are as follows:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	\$ 228,446	54,901	283,347
2017	231,415	51,464	282,879
2018	230,321	47,959	278,280
2019	234,893	44,383	279,276
2020	239,556	40,735	280,291
2021-2025	1,271,051	146,363	1,417,414
2026-2030	1,112,549	43,597	1,156,146
2031-2034	7,000	-	7,000
	<u>\$ 3,555,231</u>	<u>429,402</u>	<u>3,977,633</u>

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**NOTE 7 – INTERFUND BALANCES AND TRANSFERS**

The County recorded interfund transfers to reflect activity occurring between funds. Transfers and payments within the County are substantially for the purpose of subsidizing operating functions and funding various projects within the County. All transfers made during the year were considered routine and were consistent with the general characteristics of the County’s transfer policy.

The composition of interfund transfers during the year ended June 30, 2015 was as follows:

	<b>Transfers In</b>										
	General	Fire Districts	County Flood Com mission	Spaceport Gross Receipts	Debt Service	Non-Major Govern- mental	Chparral Wastewater System	South Central Wastewater	Non-Major Enterprise Funds	Internal Service	Total
General	\$ 31,329,425	-	-	-	2,681,172	120,328	147,355	358,985	179,415	1,063,504	35,880,184
Fire Districts	-	1,650,000	-	-	-	-	-	-	-	-	1,650,000
County Flood Com mission	-	-	-	-	-	-	-	-	-	-	-
Spaceport Gross Receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers Out</b> Debt Service	410,084	-	166,215	-	-	-	-	-	-	-	576,299
Non-Major Governmental	4,008,027	-	-	-	-	-	-	-	-	-	4,008,027
Chaparral Waste- Water System	-	-	-	-	-	-	-	-	16,907	-	16,907
South Central WW	-	-	-	-	31,253	-	-	-	200,846	-	232,099
Non-Major Enterprise	-	-	-	-	17,061	-	-	-	102,366	-	119,427
Agency	-	-	-	-	885,918	-	-	-	-	-	885,918
Internal Service	658,401	-	-	-	-	-	-	-	-	-	658,401
<b>Total</b>	<b>\$ 36,405,937</b>	<b>1,650,000</b>	<b>166,215</b>	<b>-</b>	<b>3,615,404</b>	<b>120,328</b>	<b>147,355</b>	<b>358,985</b>	<b>499,534</b>	<b>1,063,504</b>	<b>44,027,262</b>

Transfers totaling \$885,918 were made from the County’s agency funds to the Debt Service Fund. These transfers were reclassified as incoming revenue for the Debt Service Fund in the accompanying financial statements.



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The County recorded interfund receivables/payables to reflect temporary loans between funds. The purpose of the loans was to cover cash shortages until grant reimbursements or other funding measures could be obtained. All interfund receivables/payables are expected to be repaid within one year.

Interfund balances as of June 30, 2015 are as follows:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>
	Non-major Special Revenue Funds	
General Fund	State Appropriations	\$ 481,948
General Fund	Federal Reimbursement/Detention Center	500,576
General Fund	Sheriff's Grant State	59,812
General Fund	Colonia's Initiative	164,641
General Fund	Housing Grant NMFA	37,165
	Non-major Capital Project Funds	
General Fund	Airport FAA Projects	89,412
General Fund	Wastewater Projects/Grants	15,526
General Fund	Chaparral Wastewater System - SAP	36,920
		<u>\$ 1,386,000</u>

**NOTE 8 – COMMITMENTS AND CONTINGENCIES**

The County receives significant financial assistance from federal and state grants and entitlements. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The County believes that any liabilities resulting from disallowed amounts will not have a material effect on the County's financial statements.

The County remains non-compliant with its state issued permits for the liquid waste facility at Mesquite, New Mexico. The New Mexico Environment Department is aware of this issue; however, as the County is aggressively trying to remedy the situation, it is not anticipated that any fines will be assessed. The County is currently completing the design phase of a construction project to remedy the situation. The County is seeking possible funding solutions for the construction phase.

There is also an issue with arsenic levels in southern Doña Ana County that could result in litigation between the state and the county. There may be EPA penalties, although an order has not been issued. The County believes their liability in this matter is minimal, but at this time is not determinable.

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Commitments for construction projects in progress as of June 30, 2015 include:

<u>Project Name</u>	<u>Total Cost</u>	<u>Amount Expended as of June 30, 2015</u>	<u>Percent Complete</u>	<u>Estimated Date of Completion</u>
3-Story Burn Building Simulator	\$ 511,984	511,984	100%	June 2015
Animal Holding Facility	927,132	927,132	100%	June 2015
3rd Judicial District Court HVAC	1,028,338	1,028,338	100%	June 2015
Santa Teresa/West Mesa WW Improvements, Phase 1	594,000	565,795	95%	June 2016
Chaparral Wastewater Collection System, Multiple Phases	1,515,896	1,270,739	84%	June 2017
Berino Pond/Flood Control	1,753,658	1,366,930	78%	June 2016
MRVDA Building	7,003,876	4,698,912	67%	June 2016
Montana Vista WW, Multiple Phases	2,110,630	727,596	34%	June 2017
Total Commitments	<u>\$ 15,445,514</u>	<u>11,097,426</u>		

Contingencies

In 2015, the County reached a settlement in a lawsuit which resulted in a contingent liability recorded on the County's Government-Wide Statement of Financial Position for \$160,840. There are multiple remaining legal options open to the County to appeal the ruling. If the County does not appeal, it is likely this amount would be paid within a year, however, if an appeal takes place this amount would unlikely be paid within a year, and therefore was classified as a long-term liability on the Government-Wide Statement of Net Position.

**NOTE 9 – DEFINED BENEFIT PENSION PLAN**

*Plan Description* – Substantially all of the Doña Ana County's full-time employees participate in a public employee retirement system authorized under the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). The Public Employees Retirement Association (PERA) is the administrator of the plan, which is a cost-sharing multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members and beneficiaries. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to PERA, P.O. Box 2123, Santa Fe, NM 87504-2123. The report is also available on PERA's website at <http://www.pera.state.nm.us>.

*Funding Policy* – Plan members, other than law enforcement personnel and fire fighters, are required to contribute 14.65% of their gross salary. The County is required to contribute 75% of the 13.15% of the gross covered salary as well as a required matching contribution of 9.55% of general participant's gross salary. The contribution rate is 17.80% of gross salaries for law enforcement participants (excluding detention employees). The County's portion of law enforcement participants is 18.90% of gross salaries. Detention employees are considered general participants. The contribution rate for fire fighter members is 17.70%, and the County is required to contribute 21.65% of their gross salaries. The contribution requirements of plan members and the County are established in State statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature.

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The County's contributions to PERA for the following fiscal years is identified below, which equals the amount of the required contributions for each fiscal year.

	<u>2015</u>	<u>2014</u>	<u>2013</u>
County contributions	\$ 5,610,674	5,611,612	5,477,228
Employee contributions	2,224,342	1,916,036	1,784,566
Total contributions	<u>\$ 7,835,016</u>	<u>7,527,648</u>	<u>7,261,794</u>

**NOTE 10 – PENSION PLAN AND POST EMPLOYMENT BENEFITS**

**Summary of Significant Accounting Policies**

*Pensions.* For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Mexico Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**General Information about the Pension Plan**

**Plan description.** The Public Employees Retirement Fund (PERA Fund) is a **cost-sharing, multiple employer defined benefit pension plan**. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C- 1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund.

PERA issues a publicly available financial report and a comprehensive annual financial report that can be obtained at <http://saonm.org/> using the Audit Report Search function for agency 366.

**Benefits provided.** For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2014 available at [http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366\\_Public\\_Employees\\_Retirement\\_Association\\_2014.pdf](http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf).

**Contributions.** The contribution requirements of defined benefit plan members and the County are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY14 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 29 through 31 of the PERA FY14 annual audit report at [http://osanm.org/media/audits/366\\_Public\\_Employees\\_Retirement\\_Association\\_2014.pdf](http://osanm.org/media/audits/366_Public_Employees_Retirement_Association_2014.pdf). The PERA coverage options that apply to the County are: Municipal General Division, Municipal Police Division, and Municipal Fire Division. Statutorily required contributions to the pension plan from the

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County were \$3,386,262 and employer paid member benefits that were “picked up” by the employer were \$2,223,941 for the year ended June 30, 2015.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:*** The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2013. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2014, using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date June 30, 2014. The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred Inflows and Outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members. The County’s proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity’s percentage of that membership group’s total employer contributions for the fiscal year ended June 30, 2014. Only employer contributions for the pay period end dates that fell within the period of July 1, 2013 to June 30, 2014 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2014 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

**For PERA Fund Division; Municipal General Division**, at June 30, 2015, the County reported a liability of \$22,116,823 for its proportionate share of the net pension liability. At June 30, 2014, the County’s proportion was 2.84 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division; Municipal General Division pension expense of \$4,370,864.

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At June 30, 2015, the County reported PERA Fund Division; Municipal General Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

<u><b>Municipal General Division</b></u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	14,989
Net difference between projected and actual earnings on pension plan investments	-	8,652,684
Change in proportion and differences between the County contributions and proportionate share of contributions	-	-
The County contributions subsequent to the measurement date	<u>4,370,864</u>	<u>-</u>
Total	<u>\$ 4,370,864</u>	<u>8,667,673</u>

\$4,370,864 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended <u>June 30:</u>	<u>Amount</u>
2016	\$ 2,166,900
2017	2,166,900
2018	2,166,900
2019	2,166,900
2020	73
Thereafter	-

**For PERA Fund Division; Municipal Police Division**, at June 30, 2015, the County reported a liability of \$10,046,985 for its proportionate share of the net pension liability. At June 30, 2014, the County's proportion was 3.08 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division; Municipal Police Division pension expense of \$1,097,696. At June 30, 2015, the County reported PERA Fund Division; Municipal

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Police Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

<u><b>Municipal Police Division</b></u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	816,158
Net difference between projected and actual earnings on pension plan investments	-	3,735,913
Change in proportion and differences between the County contributions and proportionate share of contributions	-	-
The County contributions subsequent to the measurement date	<u>1,097,696</u>	<u>-</u>
Total	<u>\$ 1,097,696</u>	<u>4,552,071</u>

\$1,097,696 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	Amount
2016	\$ 1,137,002
2017	1,137,002
2018	1,137,002
2019	1,137,002
2020	4,063
Thereafter	-

**For PERA Fund Division; Municipal Fire Division**, at June 30, 2015, the County reported a liability of \$2,337,436 for its proportionate share of the net pension liability. At June 30, 2014, the County's proportion was 0.56 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division; Municipal Fire Division pension expense of \$142,114. At June 30, 2015, the County reported PERA Fund Division; Municipal Fire

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Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

<u><b>Municipal Fire Division</b></u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	-
Changes of assumptions	81,143	-
Net difference between projected and actual earnings on pension plan investments	-	323,750
Change in proportion and differences between the County contributions and proportionate share of contributions	-	-
The County contributions subsequent to the measurement date	<u>142,114</u>	<u>-</u>
Total	<u>\$ 223,257</u>	<u>323,750</u>

\$142,114 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended <u>June 30:</u>	<u>Amount</u>
2016	\$ 60,753
2017	60,753
2018	60,753
2019	60,348
2020	-
Thereafter	-

**Actuarial assumptions.** As described above, the PERA Fund member group pension liabilities and net pension liabilities are based on actuarial valuations performed as of June 30, 2013 for each of the membership groups. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2014 using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-

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forward liabilities as of June 30, 2014. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2014 actuarial valuation.

Actuarial valuation date	June 30, 2013
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay
Amortization period	Solved for based on statutory rates
Asset valuation method	Fair value
Actuarial assumptions	
Investment rate of return	7.75% annual rate, net of investment expense
Payroll growth	3.50% annual rate
Projected salary increases	3.50% to 14.25% annual rate
Includes inflation at	3.00% annual rate

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>All Funds - Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	21.1%	5.00%
International Equity	24.8%	5.20%
Private Equity	7.0%	8.20%
Core and Global Fixed Income	26.1%	1.85%
Fixed Income Plus Sectors	5.0%	4.80%
Real Estate	5.0%	5.30%
Real Assets	7.0%	5.70%
Absolute Return	4.0%	4.15%
Total	<u>100.0%</u>	

**Discount rate:** The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan's fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASBS 67. Therefore, the 7.75% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate.** The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present the County's net pension liability in each Page 7 PERA Fund Division that the County participates in, under the current single rate assumption, as if it were



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calculated using a discount rate one percentage point lower (6.75%) or one percentage point higher (8.75%) than the single discount rate.

<u>PERA Fund Division - Municipal General Division</u>	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
The County's proportionate share of the net pension liability	\$ 41,695,184	\$ 22,116,823	\$ 6,991,601
<u>PERA Fund Division - Municipal Police Division</u>	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
The County's proportionate share of the net pension liability	\$ 19,159,616	\$ 10,046,985	\$ 3,242,706
<u>PERA Fund Division - Municipal Fire Division</u>	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
The County's proportionate share of the net pension liability	\$ 3,302,623	\$ 2,337,436	\$ 1,625,574

**Pension plan fiduciary net position.** Detailed information about the pension plan's fiduciary net position is available in the separately issued FY14 Restated PERA financial report. The report is available at <http://www.pera.state.nm.us/publications.html>.

**Payables to the pension plan.** Employers should disclose the amount of payables to the Plan with a description of what gave rise to the payable per GASBS 68, paragraphs 122 and 124.

**NOTE 11 – NOTES TO REQUIRED PERA SUPPLEMENTARY INFORMATION**

**Changes of benefit terms.** The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY14 audit available at [http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366\\_Public\\_Employees\\_Retirement\\_Association\\_2014.pdf](http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf).

**Changes of assumptions.** The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2014 report is available at [www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2014%20PERA%20Valuation%20Report\\_FINAL.pdf](http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2014%20PERA%20Valuation%20Report_FINAL.pdf). The summary of Key Findings for the PERA Fund (on page 2 of the report) states “based on a recent experience study for the five-year period ending June 30, 2013, the economic and demographic assumptions were updated for this valuation. The changes in assumptions resulted in a decrease of \$30.8 million to Fund liabilities and an increase of 0.13% to the funded ratio. For details about changes in the actuarial assumptions, see Appendix B on page 60 of the report.

**NOTE 12 – DEFERRED COMPENSATION PLAN**

Doña Ana County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all permanent County employees, permits them to defer

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a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the National Association of Counties (without being restricted to the provisions of benefits under the plan), subject only to the claims of the National Association of Counties general creditors.

Participant's rights under the plan are equal to those of general creditors of the National Association of Counties in an amount equal to the fair market value of the deferred account for each participant. All amounts of deferred compensation have been remitted to the National Association of Counties, which administers the plan. Total employee contributions to the plan for the year ended June 30, 2015 were \$445,101.

**NOTE 13 – OPERATING LEASES**

The reporting entity has entered into a number of operating leases, which contain cancellation provisions and are subject to annual appropriations. The rent expenditures for these leases were primarily from the General Fund. Future minimum lease payments are:

<b>Fiscal Year</b>		<b>Amount</b>
<b>Ending June 30,</b>		<b>Amount</b>
2016	\$	341,502
2017		184,020
2018		-
2019		-
2020		-
Total	\$	<u>525,522</u>

Rental payments charged to current operations for the year ended June 30, 2015 totaled \$534,624.

**NOTE 14 – HOSPITAL LEASE**

**MEDICAL CENTER-PROVIDENCE HOSPITAL (TELSHOR FACILITY)**

In 1966 the County and the City adopted a joint resolution to create a joint county-municipal hospital to provide medical services to all of the citizens of Doña Ana County. The hospital was constructed and operated by the City and County through a Board of Trustees until 1998, when it was leased to Memorial Medical Center, Inc. (MMCI), a New Mexico not-for-profit corporation.

On June 1, 2004, the City, the County and MMCI, jointly terminated the lease. On that date, the City and County executed a 40-year lease agreement for the hospital facilities and equipment with PHC-Las Cruces, Inc. (PHC), a New Mexico corporation and a wholly-owned subsidiary of Province Healthcare Corporation, a Delaware corporation. In accordance with the lease agreement, PHC has deposited certain amounts into escrow accounts to cover certain contingencies of the hospital and paid certain hospital liabilities, including outstanding bonds. The lease transaction was recorded during fiscal year 2004.

The proceeds of the PHC lease were reported in a sub-fund of the General Fund and the resulting equity has been reserved for health related programs and health related capital projects.

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Pursuant to the Termination Agreement, MMCI began distributing its cash and investments equally between the County and the City in July 2004. MMCI retained cash to pay certain liabilities; any cash remaining at the end of the liquidation process will be distributed equally between the County and the City.

In addition, PHC made a one-time grant of \$5 million to Doña Ana County to be distributed in the sole discretion of the County and City to improve the integration of services provided by the clinics in the County operated by the federally qualified health center organizations, the hospital, and the existing family residency program and to expand the service hours of the same clinics. The grant is accounted for as deferred inflows of resources in the General Fund. The unexpended portion of the grant at June 30, 2015 is \$1,036,572.

**NOTE 15 – RISK MANAGEMENT**

**Multi-line Risk Pool**

The County participates in the New Mexico Association of Counties insurance programs. The County's premium is re-determined every year, and is based on the County's loss experience over the previous three years.

The deductibles at the County level are as follows:

\$5,000/\$10,000	per incident for first party automobile and property claim
\$10,000	per incident for employment practices claims
\$15,000	per incident for Law Enforcement related claims

Limits of coverage through the risk pool are as follows:

\$2,000,000	Employee Dishonesty and Crime
\$2,000,000	Worker's Compensation per accident or occupational disease
\$2,000,000	Money and Securities
\$150,000,000	Per occurrence for property losses
\$3,000,000/ \$6,000,000	Additional coverage per occurrence for Excess Foreign Jurisdiction claims/ Per aggregate
\$3,000,000	Environmental Liability Insurance
\$255,000	Volunteer Firefighters Accident
\$40,000/\$100,000	Land Use Planning Def.
\$30,000,000	Earthquake and Flood
\$5,000,000	Foreign Jurisdiction Liability
\$100,000	Sheriff's Volunteers Accident Policy
\$5,000,000	Law Enforcement Liability - Tort Claim Lmt
\$50,000,000	Boiler and Machinery

Contributions paid to the pool for the 2014/2015 fiscal year were \$4,031,036.

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**Commercial Insurance**

Commercial liability insurance covers the County's airport operations up to \$10,000,000 per occurrence. There is no deductible. Premiums paid for 2014/2015 were \$2,846. In addition, the County maintains commercial liability policies for Accidental Death and Dismemberment of the County's Independent Fire Districts (premium paid of \$78,522) and Pollution and Remediation Legal Liability (premium paid of \$60,740 for a two-year policy).

**NOTE 16 – DEFICIT FUND BALANCE**

The following funds incurred a deficit fund balance at June 30, 2015:

<u>Fund</u>	<u>Fund Type</u>	<u>Amount</u>
Spaceport Gross Receipts	Special Revenue	\$ (632,612)
Federal Grants	Special Revenue	\$ (128)
Housing Grant - NMFA	Special Revenue	\$ (7,500)

Management intends to transfer sufficient funds from General Fund to cover any deficits.

**NOTE 17 – RESTATEMENT**

Restatements were made as follows:

<u>Fund Type</u>	<u>Purpose/Reason</u>	<u>Amount</u>
<u>Government-Wide and Fund Financial Statements</u>		
<u>Business-Type Activities</u>		
	To record debt that that was entered into in FY14	\$ (318,917)
	Total Business-Type Activities	<u>\$ (318,917)</u>
<u>Government-Wide Financial Statements</u>		
<u>Governmental Activities</u>		
	To record restatement due to GASB 68 implementation, and related net pension liability	\$ (43,930,087)
	Total Governmental Activities	<u>\$ (43,930,087)</u>

The County implemented Governmental Accounting Standards Board (GASB) statement 68, Accounting and Financial Reporting for Pensions (as amendment of GASB Statement No. 27), in the fiscal year June 30, 2015. The implementation of the statement required the County to record beginning net pension liability and the effects on net position of contributions made by the County during the measurement period (fiscal year ending June 30, 2014). As a result, net position for the governmental activities was restated by the amount noted in the above schedule.

**NOTE 18 – RELATED PARTIES**

An attorney in the County's legal department serves as a contract attorney for the County's insurance provider. From time to time, the attorney may be called on to perform legal work for the insurance provider on cases typically involving the County. During these instances, the attorney is not considered an employee of the County and does not receive compensation for time spent working on cases for the insurer. Any costs incurred using County staff and materials are reimbursed to the County. As of November 12, 2014, the attorney is no longer employed by the County.

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The County is currently acting as Camino Real Regional Utility Authority's (CRRUA) fiscal agent. They are contracted to provide multiple fiscal services, enterprise information systems management services, risk management services, and human resources management services. The contract term is for a period of 10 years from February 24, 2009, and can be renewed for an additional 5 years. CRRUA is required to pay the County \$135,000 per year, plus additional variable costs.

Due to the relationship the County has with CRRUA there are related parties between the two entities. The related parties are as follows:

- 2 County Commissioners also serve as members on the Board of Directors at CRRUA
- The County's Utility Manager also serves in the capacity of CRRUA's Utility Manager, per the contract noted previously.

**NOTE 19 –SUBSEQUENT EVENT**

In December 2015, the administrator of the Dona Ana County jail was charged with a second-degree felony charge of embezzlement or fraud over \$20,000, alleging improper spending of funds from the Inmate Welfare Fund. Although the law enforcement agency considers this to still be an ongoing investigation and the eventual outcome of the criminal proceeding is unknown, the County has stated that circumstances pertaining to the Inmate Welfare Fund have been addressed in prior fiscal years. Per the County, no improper use of that fund was found. The results of the County's investigation has not been audited and accordingly, Hinkle + Landers, PC offers no opinion on the County's statement regarding their internal investigation and its results.

## **SUPPLEMENTAL INFORMATION**

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NON-MAJOR GOVERNMENTAL FUNDS  
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**NON-MAJOR SPECIAL REVENUE FUNDS**

The special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Non-major special revenue funds consist of the following:

Civil Preparedness – To account for state grant funding thru the NM Department of Homeland Security for public safety initiatives in support of civil preparedness for disasters.

Colonia's Initiative – To account for the activities of the County to improve the quality of life for residents of the Colonias of Doña Ana County. Colonias are defined as communities within 150 miles of the U.S./Mexico border that lack one or more of the following: potable water, centralized sewer system, safe, sanitary, and decent housing, and improved roads.

Community Services – To provide funding for a variety of County construction and renovation projects. Financing is provided by special appropriation from the New Mexico State Legislature. This fund has been established to comply with the accountability requirements of the grant agreements.

Confiscated Assets – In accordance with NMSA Section 54-11-33 - To account for the Doña Ana County Sheriffs confiscated asset program related directly to its drug interdiction program. The program was established through a joint powers agreement between Doña Ana County Sheriff's department and the U.S. Drug Enforcement Agency. Required by Federal Equitable sharing agreement between the Sheriff's Department and U.S. Departments of Justice and Treasury.

Correction Fees – To account for fees collected by the magistrate court and the motor vehicle division and distributed by the state Administrative Office of the Courts to the County, pursuant to NMSA 1978 Section 33-3-25. The fund restricted to paying costs of the county jailor juvenile detention facility.

County Clerk Equipment/Records – To account for the operations of the county clerk pursuant to NMSA 1978 Section 14-8-12.2.

County Treasurer Fees – To account for fees collected by the Treasurer's office for employee training and equipment. Created by County Commission Resolution 30-54.

Crisis Triage Center – To account for funds committed by County Commission Resolution 2011-81 for the support of a County crisis triage center.

DWI Grants – The DWI program partners with many entities that include law enforcement, MADD, National Guard, Safe Kids, private businesses and more, to combat the high DWI rate in Doña Ana County. Funding is provided by the U.S. Department of Justice. This fund has been established in accordance with 28 CFR 66.20.

Emergency Medical Services – In accordance with NMSA Section 7-24-10A -To account for the operation and maintenance of Rural Metro Ambulance Service, Hatch Clinic, and various volunteer fire districts. Funding is from the State Emergency Medical Fund Act. State Law requires that financing be provided in this manner.

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**NON-MAJOR SPECIAL REVENUE FUNDS (CONT.)**

Environmental GRT – To account for gross receipts taxes collected/disbursed by the NM Taxation and Revenue Department to be used for environmental related projects.

Farm and Range – In accordance with NMSA Section 6-11-5/6 -To provide for the Fish and Wildlife Service in control of predator animals. Funding is from the Taylor Grazing Act.

Federal Grants – To account for federal reimbursements related to the Detention Center.

Health Services Fund – To account for the activities of the County's indigent health care, which provides services to the residents of the County for local health services.

Housing Grant – NMFA – The Mortgage Finance Authority will facilitate the rehabilitation, reconstruction, or new construction of 17 homes in any New Mexico designated Colonias neighborhood.

Indigent Hospital Care – In accordance with NMSA Section 7-20E-9, accounts for hospital expenditures for County indigents. Funds are provided through local gross receipts tax.

Law Enforcement Protection – In accordance with NMSA Section 29-13 - To account for expenditures of the sheriff's department. Financing is provided by the State.

Reappraisal Administrative Fees – In accordance with NMSA 7-38-38.1 - To account for countywide reappraisal funding and expenditures.

Sheriff's Grants State – Various grants to enable the Sheriff's Department in their goals to reduce crime and improve public safety.

Sheriff's GREAT Grant – To provide funding to allow the County to support New Mexico Intelligence Center initiatives at the S\VB New Mexico High Intensity Drug Trafficking Area. The Executive Office of the President, Office of National Drug Control Policy, provides financing. This fund has been established in accordance with grant agreements.

State Appropriations – To account for various appropriations from the State Legislature for various projects.



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**NON-MAJOR CAPITAL PROJECTS FUNDS**

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Non-major capital projects funds consist of the following:

Airport FAA Projects – To account for the cost of developing airports in the County.

Chaparral Wastewater – R.U.S. – To account for costs of the construction of the wastewater system with state funding.

Chaparral Wastewater – SAP – To use to account for costs of construction of the wastewater system with state funding.

Wastewater Projects/Grants – To account for costs of the water system improvements.

E-911 Emergency Dispatch Center – To account for the costs related to the construction of the 911 call center.

Court Held Animals Project – For the purpose of housing and caring for animals that are the subject of pending prosecutions involving animal cruelty.

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
AS OF JUNE 30, 2015**

	Special Revenue Funds	Capital Projects Funds	Total Non-major Funds
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,431,455	2,097,796	13,529,251
Receivables, net	3,312,241	238,611	3,550,852
Taxes receivable	166,667	-	166,667
Intergovernmental receivables	1,883,522	-	1,883,522
Interest receivable	7,292	1,308	8,600
Total assets	<u>\$ 16,801,177</u>	<u>2,337,715</u>	<u>19,138,892</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 393,199	56,294	449,493
Accrued payroll liabilities	85,171	-	85,171
Due to other funds	<u>1,244,142</u>	<u>141,858</u>	<u>1,386,000</u>
Total Liabilities	<u>1,722,512</u>	<u>198,152</u>	<u>1,920,664</u>
Deferred inflows of resources	<u>145,119</u>	<u>-</u>	<u>145,119</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	8,195,223	2,139,563	10,334,786
Committed	1,598,847	-	1,598,847
Assigned	5,147,104	-	5,147,104
Unassigned	<u>(7,628)</u>	<u>-</u>	<u>(7,628)</u>
Total fund balances	<u>14,933,546</u>	<u>2,139,563</u>	<u>17,073,109</u>
Total liabilities deferred inflows of resources, and fund balances	<u>\$ 16,801,177</u>	<u>2,337,715</u>	<u>19,138,892</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	Special Revenue Funds	Capital Projects Funds	Total Non-major Funds
<b>REVENUES</b>			
Taxes:			
Property taxes	\$ -	-	-
General sales and use taxes	13,381,811	-	13,381,811
Penalties and interest	510	-	510
Intergovernmental revenue - state	5,071,254	836,495	5,907,749
Intergovernmental revenue - federal	2,054,820	-	2,054,820
Charges for services	1,005,939	-	1,005,939
Contributions/donations private services	4,501,944	-	4,501,944
Investment earnings	119,401	34,384	153,785
Other revenue	976,128	24,082	1,000,210
Total revenues	27,111,807	894,961	28,006,768
<b>EXPENDITURES</b>			
Current:			
General government	2,096,455	-	2,096,455
Public safety	4,253,608	-	4,253,608
Public works	594,765	51,029	645,794
Health and welfare	9,624,183	-	9,624,183
Culture and recreation	-	-	-
Capital Outlay:			
Capital Outlay	2,745,868	5,538,639	8,284,507
Total Expenditures	19,314,879	5,589,668	24,904,547
Excess (deficiency) of revenues over expenditures	7,796,928	(4,694,707)	3,102,221
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	77,323	43,005	120,328
Transfers out	(4,008,028)	-	(4,008,028)
Total other financing sources (uses)	(3,930,705)	43,005	(3,887,700)
Net change in fund balance	3,866,223	(4,651,702)	(785,479)
Fund balances-beginning of year	11,067,323	6,791,265	17,858,588
Fund balances-end of the year	\$ 14,933,546	2,139,563	17,073,109

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
NON-MAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEETS  
AS OF JUNE 30, 2015**

	25110 Civil <u>Preparedness</u>	23120 Colonia's <u>Initiative</u>	10008 Community <u>Services</u>	25210 Confiscated <u>Assets</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 182,209	-	21,632	308,024
Receivables, net	131,135	245,321	-	-
Interest receivable	184	-	-	-
Total assets	<u>\$ 313,528</u>	<u>245,321</u>	<u>21,632</u>	<u>308,024</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 70,780	-	-	-
Accrued payroll liabilities	-	-	-	45
Due to other funds	-	164,641	-	-
Total liabilities	<u>70,780</u>	<u>164,641</u>	<u>-</u>	<u>45</u>
Deferred inflows of resources	<u>7,166</u>	<u>-</u>	<u>19,516</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	235,582	80,680	2,116	307,979
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>235,582</u>	<u>80,680</u>	<u>2,116</u>	<u>307,979</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 313,528</u>	<u>245,321</u>	<u>21,632</u>	<u>308,024</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
NON-MAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEETS  
AS OF JUNE 30, 2015**

	25115 Correction Fees	10010 County Clerk Equip/Rcrd	10025 County Treasurer Fees	25144 Crisis Triage Center
<b>ASSETS</b>				
Cash and cash equivalents	\$ 660,153	252,450	16,913	1,580,937
Receivables, net	156,144	-	-	-
Interest receivable	412	157	11	986
Total assets	<u>\$ 816,709</u>	<u>252,607</u>	<u>16,924</u>	<u>1,581,923</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 3,345	1,624	-	-
Accrued payroll liabilities	-	73	-	-
Total liabilities	<u>3,345</u>	<u>1,697</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	813,364	250,910	-	-
Committed	-	-	16,924	1,581,923
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>813,364</u>	<u>250,910</u>	<u>16,924</u>	<u>1,581,923</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 816,709</u>	<u>252,607</u>	<u>16,924</u>	<u>1,581,923</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
NON-MAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEETS  
AS OF JUNE 30, 2015**

	22250		10050	25120
	22251	Emergency		Farm
	DWI	Medical	Environmental	and
	Grants	Services	GRT	Range
<b>ASSETS</b>				
Cash and cash equivalents	\$ 366,346	44,615	7,411	9,588
Receivables, net	-	-	127,361	-
Interest receivable	-	15	149	6
Total assets	<u>\$ 366,346</u>	<u>44,630</u>	<u>134,921</u>	<u>9,594</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 31,408	614	-	-
Accrued payroll liabilities	24,809	-	-	-
Total liabilities	<u>56,217</u>	<u>614</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources	<u>29</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	310,100	44,016	134,921	9,594
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>310,100</u>	<u>44,016</u>	<u>134,921</u>	<u>9,594</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 366,346</u>	<u>44,630</u>	<u>134,921</u>	<u>9,594</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
NON-MAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEETS  
AS OF JUNE 30, 2015**

	21135 Federal Grants	25140 Health Services (SLIAG)	21241 Housing Grant - NMFA	25145 Indigent Hospital Care
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	2,864,130	-	3,509,014
Receivables, net	125,547	2,479,120	47,613	-
Taxes receivable	-	-	-	166,667
Intergovernmental receivables	404,869	-	-	-
Interest receivable	-	2,181	-	2,188
Total assets	<u>\$ 530,416</u>	<u>5,345,431</u>	<u>47,613</u>	<u>3,677,869</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 28,867	35,038	17,948	99,710
Accrued payroll liabilities	1,101	44,881	-	-
Due to other funds	500,576	-	37,165	-
Total liabilities	<u>530,544</u>	<u>79,919</u>	<u>55,113</u>	<u>99,710</u>
Deferred inflows of resources	<u>-</u>	<u>118,408</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	3,578,159
Committed	-	-	-	-
Assigned	-	5,147,104	-	-
Unassigned	(128)	-	(7,500)	-
Total fund balances	<u>(128)</u>	<u>5,147,104</u>	<u>(7,500)</u>	<u>3,578,159</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 530,416</u>	<u>5,345,431</u>	<u>47,613</u>	<u>3,677,869</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
NON-MAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEETS  
AS OF JUNE 30, 2015**

	25230 Law Enforcement Protection	25150 Reappraisal Administrative Fees	23300 Sheriff's Grants State	23111 State Appropriations	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 19,289	1,588,744	-	-	11,431,455
Receivables, net	-	-	-	-	3,312,241
Taxes receivable	-	-	-	-	166,667
Intergovernmental receivables	-	-	268,812	1,209,841	1,883,522
Interest receivable	12	991	-	-	7,292
Total assets	<u>\$ 19,301</u>	<u>1,589,735</u>	<u>268,812</u>	<u>1,209,841</u>	<u>16,801,177</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	31,432	47,535	24,898	393,199
Accrued payroll liabilities	-	12,012	2,250	-	85,171
Due to other funds	-	-	59,812	481,948	1,244,142
Total liabilities	<u>-</u>	<u>43,444</u>	<u>109,597</u>	<u>506,846</u>	<u>1,722,512</u>
Deferred inflows of resources	-	-	-	-	145,119
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	19,301	1,546,291	159,215	702,995	8,195,223
Committed	-	-	-	-	1,598,847
Assigned	-	-	-	-	5,147,104
Unassigned	-	-	-	-	(7,628)
Total fund balances	<u>19,301</u>	<u>1,546,291</u>	<u>159,215</u>	<u>702,995</u>	<u>14,933,546</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,301</u>	<u>1,589,735</u>	<u>268,812</u>	<u>1,209,841</u>	<u>16,801,177</u>

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



**STATE OF NEW MEXICO  
DONA ANA COUNTY  
NON-MAJOR CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEETS  
AS OF JUNE 30, 2015**

	41020 Airport FAA Projects	50063 Chaparral Wastewater USDA	43010 Chaparral Wastewater System - SAP	42010 Wastewater Projects/ Grants
<b>ASSETS</b>				
Receivables, net	\$ 129,871	-	36,920	71,820
Total assets	<u>\$ 129,871</u>	<u>-</u>	<u>36,920</u>	<u>71,820</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	-	-	56,294
Due to other funds	89,412	-	36,920	15,526
Total liabilities	<u>89,412</u>	<u>-</u>	<u>36,920</u>	<u>71,820</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	40,459	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>40,459</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 129,871</u>	<u>-</u>	<u>36,920</u>	<u>71,820</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
NON-MAJOR CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEETS  
AS OF JUNE 30, 2015**

	45091 E-911 Emergency Dispatch Center	45092 Court Held Animals Project	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,097,796	-	2,097,796
Receivables, net	-	-	238,611
Total assets	<u>\$ 2,099,104</u>	<u>-</u>	<u>2,337,715</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	-	56,294
Due to other funds	-	-	141,858
Total liabilities	<u>-</u>	<u>-</u>	<u>198,152</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	2,099,104	-	2,139,563
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	<u>2,099,104</u>	<u>-</u>	<u>2,139,563</u>
Total liabilities and fund balances	<u>\$ 2,099,104</u>	<u>-</u>	<u>2,337,715</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	25110 Civil Preparedness	23120 Colonia's Initiative	10008 Community Services	25210 Confiscated Assets
<b>REVENUES</b>				
Intergovernmental revenue - state	\$ 327,274	810,647	-	-
Intergovernmental revenue - federal	-	-	-	-
Investment earnings	3,241	-	-	181
Other revenue	-	98	-	133,509
Total revenues	<u>330,515</u>	<u>810,745</u>	<u>-</u>	<u>133,690</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	99,311	-	-	43,304
Public works	-	310,745	-	-
Health and welfare	-	-	-	-
Capital Outlay:				
Capital outlay	19,664	500,000	-	-
Total expenditures	<u>118,975</u>	<u>810,745</u>	<u>-</u>	<u>43,304</u>
Excess (deficiency) of revenues over expenditures	211,540	-	-	90,386
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	77,323	-	-
Transfers out	(451,156)	(63,392)	-	-
Total other financing sources (uses)	<u>(451,156)</u>	<u>13,931</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(239,616)	13,931	-	90,386
Fund balances-beginning of year	<u>475,198</u>	<u>66,749</u>	<u>2,116</u>	<u>217,593</u>
Fund balances-end of the year	<u>\$ 235,582</u>	<u>80,680</u>	<u>2,116</u>	<u>307,979</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	25115	10010	10025	25144
	Correction	County	County	Crisis
	Fees	Clerk	Treasurer	Triage
	<u>          </u>	<u>Equip/Rcrd</u>	<u>          </u>	<u>Center</u>
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	-	-	-
Charges for services	522,296	225,860	2,100	-
Investment earnings	6,303	2,745	179	16,139
Other revenue	<u>-</u>	<u>217</u>	<u>-</u>	<u>871</u>
Total revenues	<u>528,599</u>	<u>228,822</u>	<u>2,279</u>	<u>17,010</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	166,715	3,786	-
Public safety	415,566	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	40,956
Capital Outlay:				
Capital outlay	<u>68,050</u>	<u>46,532</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>483,616</u>	<u>213,247</u>	<u>3,786</u>	<u>40,956</u>
Excess (deficiency) of revenues over expenditures	44,983	15,575	(1,507)	(23,946)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	44,983	15,575	(1,507)	(23,946)
Fund balances-beginning of year	<u>768,381</u>	<u>235,335</u>	<u>18,431</u>	<u>1,605,869</u>
Fund balances-end of the year	<u>\$ 813,364</u>	<u>250,910</u>	<u>16,924</u>	<u>1,581,923</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	22250 22251 DWI Grants	Emergency Medical Services	10050 Environmental GRT	25120 Farm and Range
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ -	-	750,361	-
Penalties and interest	510	-	-	-
Intergovernmental revenue - state	1,008,758	146,670	-	-
Charges for services	245,601	-	-	10,082
Investment earnings	-	1,365	2,468	172
Other revenue	121	3,460	-	-
Total revenues	<u>1,254,990</u>	<u>151,495</u>	<u>752,829</u>	<u>10,254</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	1,293,318	152,865	-	21,001
Public works	-	-	-	-
Health and welfare	-	-	-	-
Total expenditures	<u>1,293,318</u>	<u>152,865</u>	<u>-</u>	<u>21,001</u>
Excess (deficiency) of revenues over expenditures	(38,328)	(1,370)	752,829	(10,747)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	(925,754)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(925,754)</u>	<u>-</u>
Net change in fund balance	(38,328)	(1,370)	(172,925)	(10,747)
Fund balances-beginning of year	348,428	45,386	307,846	20,341
Fund balances-end of the year	<u>\$ 310,100</u>	<u>44,016</u>	<u>134,921</u>	<u>9,594</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	21135	25140	21241	25145
	Federal	Health	Housing	Indigent
	Grants	Services	Grant -	Hospital
	<u>Grants</u>	<u>(SLIAG)</u>	<u>NMFA</u>	<u>Care</u>
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ -	6,904,901	-	4,633,584
Intergovernmental revenue - state	-	78,940	72,613	-
Intergovernmental revenue - federal	913,033	-	-	-
Contributions/donations private services	-	4,501,944	-	-
Investment earnings	-	11,988	-	52,885
Other revenue	-	3,718	-	258,925
Total revenues	<u>913,033</u>	<u>11,501,491</u>	<u>72,613</u>	<u>4,945,394</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	913,261	-	-	-
Public works	-	-	-	-
Health and welfare	-	4,202,413	80,113	5,300,701
Total expenditures	<u>913,261</u>	<u>4,202,413</u>	<u>80,113</u>	<u>5,300,701</u>
Excess (deficiency) of revenues over expenditures	(228)	7,299,078	(7,500)	(355,307)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	(2,534,726)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(2,534,726)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(228)	4,764,352	(7,500)	(355,307)
Fund balances-beginning of year	<u>100</u>	<u>382,752</u>	<u>-</u>	<u>3,933,466</u>
Fund balances-end of the year	<u>\$ (128)</u>	<u>5,147,104</u>	<u>(7,500)</u>	<u>3,578,159</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	25230 Law Enforcement Protection	25150 Reappraisal Administrative Fees	23300 Sheriff's Grants State	23111 State Appropriations	Total
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	-	-	-	-
General sales and use taxes	-	1,092,965	-	-	13,381,811
Penalties and interest	-	-	-	-	510
Intergovernmental revenue - state	-	-	10,878	2,615,474	5,071,254
Intergovernmental revenue - federal	-	-	1,141,787	-	2,054,820
Charges for services	-	-	-	-	1,005,939
Contributions/donations private services	-	-	-	-	4,501,944
Investment earnings	1,182	18,367	-	2,186	119,401
Other revenue	108,000	3,506	143,630	320,073	976,128
Total revenues	<u>109,182</u>	<u>1,114,838</u>	<u>1,296,295</u>	<u>2,937,733</u>	<u>27,111,807</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	888,940	-	1,037,014	2,096,455
Public safety	120,220	-	1,176,421	18,341	4,253,608
Public works	-	-	-	284,020	594,765
Health and welfare	-	-	-	-	9,624,183
Capital Outlay:					
Capital outlay	29,710	556,171	179,136	1,346,605	2,745,868
Total expenditures	<u>149,930</u>	<u>1,445,111</u>	<u>1,355,557</u>	<u>2,685,980</u>	<u>19,314,879</u>
Excess (deficiency) of revenues over expenditures	(40,748)	(330,273)	(59,262)	251,753	7,796,928
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	77,323
Transfers out	-	-	(33,000)	-	(4,008,028)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(33,000)</u>	<u>-</u>	<u>(3,930,705)</u>
Net change in fund balance	(40,748)	(330,273)	(92,262)	251,753	3,866,223
Fund balances-beginning of year	60,049	1,876,564	251,477	451,242	11,067,323
Fund balances-end of the year	<u>\$ 19,301</u>	<u>1,546,291</u>	<u>159,215</u>	<u>702,995</u>	<u>14,933,546</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	41020 Airport FAA Projects	50063 Chaparral Wastewater USDA	43010 Chaparral Wastewater System - SAP	42010 Wastewater Projects/ Grants
<b>REVENUES</b>				
Intergovernmental revenue - state	\$ 129,871	213,679	400,671	92,274
Intergovernmental revenue - federal	-	-	-	-
Investment earnings	166	-	-	-
Other revenue	-	24,082	-	-
Total revenues	<u>130,037</u>	<u>237,761</u>	<u>400,671</u>	<u>92,274</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	(5,265)	-	56,294
Health and welfare	-	-	-	-
Capital Outlay:				
Capital outlay	<u>144,302</u>	<u>243,026</u>	<u>400,671</u>	<u>36,447</u>
Total expenditures	<u>144,302</u>	<u>237,761</u>	<u>400,671</u>	<u>92,741</u>
Excess (deficiency) of revenues over expenditures	(14,265)	-	-	(467)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	43,005	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>43,005</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	28,740	-	-	(467)
Fund balances-beginning of year	<u>11,719</u>	<u>-</u>	<u>-</u>	<u>467</u>
Fund balances-end of the year	<u>\$ 40,459</u>	<u>-</u>	<u>-</u>	<u>-</u>

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



**STATE OF NEW MEXICO  
DONA ANA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	45091 E-911 Emergency Dispatch Center	45092 Court Held Animals Project	Total
<b>REVENUES</b>			
Intergovernmental revenue - state	\$ -	-	836,495
Intergovernmental revenue - federal	-	-	-
Investment earnings	31,647	2,571	34,384
Other revenue	-	-	24,082
Total revenues	<u>31,647</u>	<u>2,571</u>	<u>894,961</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	51,029
Health and welfare	-	-	-
Capital Outlay:			
Capital outlay	<u>3,945,534</u>	<u>768,659</u>	<u>5,538,639</u>
Total expenditures	<u>3,945,534</u>	<u>768,659</u>	<u>5,589,668</u>
Excess (deficiency) of revenues over expenditures	(3,913,887)	(766,088)	(4,694,707)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	43,005
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>43,005</u>
Net change in fund balance	(3,913,887)	(766,088)	(4,651,702)
Fund balances-beginning of year	<u>6,012,991</u>	<u>766,088</u>	<u>6,791,265</u>
Fund balances-end of the year	<u>\$ 2,099,104</u>	<u>-</u>	<u>2,139,563</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CIVIL PREPAREDNESS - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 322,240	646,174	332,864	(313,310)
Investment earnings	1,716	1,716	3,325	1,609
Other revenue	4,500	4,500	-	(4,500)
Total revenues	<u>328,456</u>	<u>652,390</u>	<u>336,189</u>	<u>(316,201)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel costs	-	-	1,513	(1,513)
Operating costs	171,883	467,817	31,930	435,887
Capital outlay	20,000	48,000	19,664	28,336
Total expenditures	<u>191,883</u>	<u>515,817</u>	<u>53,107</u>	<u>462,710</u>
Excess (deficiency) of revenues over (under) expenditures	136,573	136,573	283,082	146,509
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(451,156)	(451,156)	(451,156)	-
Total other financing sources (uses)	<u>(451,156)</u>	<u>(451,156)</u>	<u>(451,156)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(314,583)	(314,583)	<u>(168,074)</u>	<u>146,509</u>
Budgeted cash carryover	<u>314,583</u>	<u>314,583</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (168,074)	
To adjust applicable revenue accruals and deferrals			(5,673)	
To adjust applicable expenditure accruals			<u>(65,869)</u>	
Change in fund balance (GAAP basis)			<u>\$ (239,616)</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
COLONIA'S INITIATIVE - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 1,025,790	1,690,082	584,703	(1,105,379)
Other revenue	-	-	98	98
<b>Total revenues</b>	<u>1,025,790</u>	<u>1,690,082</u>	<u>584,801</u>	<u>(1,105,281)</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	525,790	1,267,405	310,745	956,660
Capital outlay	500,000	500,000	500,000	-
<b>Total expenditures</b>	<u>1,025,790</u>	<u>1,767,405</u>	<u>810,745</u>	<u>956,660</u>
Excess (deficiency) of revenues over (under) expenditures	-	(77,323)	(225,944)	(148,621)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	77,323	77,323	-
Transfers out	(63,392)	(63,392)	(63,392)	-
<b>Total other financing sources (uses)</b>	<u>(63,392)</u>	<u>13,931</u>	<u>13,931</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(63,392)	(63,392)	<u>(212,013)</u>	<u>(148,621)</u>
Budgeted cash carryover	<u>63,392</u>	<u>63,392</u>		
<b>Total</b>	<u>\$ -</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (212,013)	
To adjust applicable revenue accruals and deferrals			225,944	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			<u>\$ 13,931</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
COMMUNITY SERVICES - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	18,016	18,016	-	18,016
Total expenditures	<u>18,016</u>	<u>18,016</u>	<u>-</u>	<u>18,016</u>
Excess (deficiency) of revenues over (under) expenditures	(18,016)	(18,016)	-	18,016
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(18,016)	(18,016)	<u>-</u>	<u>18,016</u>
Budgeted cash carryover	<u>18,016</u>	<u>18,016</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ -	
To adjust applicable revenue accruals and deferrals			-	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			<u><u>\$ -</u></u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CONFISCATED ASSETS - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Investment earnings	\$ 552	552	181	(371)
Other revenue	<u>151,000</u>	<u>151,000</u>	<u>133,509</u>	<u>(17,491)</u>
Total revenues	<u>151,552</u>	<u>151,552</u>	<u>133,690</u>	<u>(17,862)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel costs	29,855	29,855	18,700	11,155
Operating costs	77,859	77,859	24,605	53,254
Capital outlay	<u>50,000</u>	<u>50,000</u>	-	<u>50,000</u>
Total expenditures	<u>157,714</u>	<u>157,714</u>	<u>43,305</u>	<u>114,409</u>
Excess (deficiency) of revenues over (under) expenditures	(6,162)	(6,162)	90,385	96,547
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(6,162)	(6,162)	<u>90,385</u>	<u>96,547</u>
Budgeted cash carryover	<u>6,162</u>	<u>6,162</u>		
Total	<u>\$ -</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ 90,385	
To adjust applicable revenue accruals and deferrals			1	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			<u>\$ 90,386</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CORRECTION FEES - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for services	\$ 675,000	675,000	523,325	(151,675)
Investment earnings	<u>3,860</u>	<u>3,860</u>	<u>6,329</u>	<u>2,469</u>
Total revenues	<u>678,860</u>	<u>678,860</u>	<u>529,654</u>	<u>(149,206)</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	564,000	531,881	414,933	116,948
Capital outlay	<u>77,700</u>	<u>109,819</u>	<u>68,050</u>	<u>41,769</u>
Total expenditures	<u>641,700</u>	<u>641,700</u>	<u>482,983</u>	<u>158,717</u>
Excess (deficiency) of revenues over (under) expenditures	37,160	37,160	46,671	9,511
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency of revenues over expenditures and other financing sources (uses)	37,160	37,160	<u>46,671</u>	<u>9,511</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u>37,160</u>	<u>37,160</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ 46,671	
To adjust applicable revenue accruals and deferrals			(1,054)	
To adjust applicable expenditure accruals			<u>(634)</u>	
Change in fund balance (GAAP basis)			\$ <u>44,983</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
COUNTY CLERK EQUIP/RCRD - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for services	\$ 160,823	160,823	225,860	65,037
Investment earnings	1,790	1,790	2,756	966
Other revenue	-	-	217	217
Total revenues	<u>162,613</u>	<u>162,613</u>	<u>228,833</u>	<u>66,220</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	247,050	247,050	166,591	80,459
Capital outlay	82,000	82,000	46,532	35,468
Total expenditures	<u>329,050</u>	<u>329,050</u>	<u>213,123</u>	<u>115,927</u>
Excess (deficiency) of revenues over (under) expenditures	(166,437)	(166,437)	15,710	182,147
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(166,437)	(166,437)	<u>15,710</u>	<u>182,147</u>
Budgeted cash carryover	<u>166,437</u>	<u>166,437</u>		
Total	<u>\$ -</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ 15,710	
To adjust applicable revenue accruals and deferrals			(13)	
To adjust applicable expenditure accruals			<u>(122)</u>	
Change in fund balance (GAAP basis)			<u>\$ 15,575</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
COUNTY TREASURER'S FEES - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for services	\$ 2,593	2,593	2,100	(493)
Investment earnings	<u>150</u>	<u>150</u>	<u>182</u>	<u>32</u>
Total revenues	<u>2,743</u>	<u>2,743</u>	<u>2,282</u>	<u>(461)</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	<u>12,600</u>	<u>12,600</u>	<u>3,787</u>	<u>8,813</u>
Total expenditures	<u>12,600</u>	<u>12,600</u>	<u>3,787</u>	<u>8,813</u>
Excess (deficiency) of revenues over (under) expenditures	(9,857)	(9,857)	(1,505)	8,352
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency of revenues over expenditures and other financing sources (uses))	(9,857)	(9,857)	<u>(1,505)</u>	<u>8,352</u>
Budgeted cash carryover	<u>9,857</u>	<u>9,857</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (1,505)	
To adjust applicable revenue accruals and deferrals			(2)	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			<u><u>\$ (1,507)</u></u>	

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



**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CRISIS TRIAGE CENTER - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Investment earnings	\$ 7,900	7,900	16,065	8,165
Other revenue	-	-	871	871
Total revenues	7,900	7,900	16,936	9,036
<b>EXPENDITURES</b>				
Current:				
Operating costs	1,518,500	1,518,500	40,956	1,477,544
Total expenditures	1,518,500	1,518,500	40,956	1,477,544
Excess (deficiency) of revenues over (under) expenditures	(1,510,600)	(1,510,600)	(24,020)	1,486,580
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(1,510,600)	(1,510,600)	(24,020)	1,486,580
Budgeted cash carryover	1,510,600	1,510,600		
Total	\$ -	-		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (24,020)	
To adjust applicable revenue accruals and deferrals			74	
To adjust applicable expenditure accruals			-	
Change in fund balance (GAAP basis)			\$ (23,946)	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
DWI GRANT - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 1,011,212	1,011,212	1,022,429	11,217
Charges for services	360,000	360,000	245,601	(114,399)
Other revenue	500	500	631	131
Total revenues	<u>1,371,712</u>	<u>1,371,712</u>	<u>1,268,661</u>	<u>(103,051)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel costs	931,825	931,825	738,606	193,219
Operating costs	658,422	658,422	539,368	119,054
Total expenditures	<u>1,590,247</u>	<u>1,590,247</u>	<u>1,277,974</u>	<u>312,273</u>
Excess (deficiency) of revenues over (under) expenditures	(218,535)	(218,535)	(9,313)	209,222
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(218,535)	(218,535)	<u>(9,313)</u>	<u>209,222</u>
Budgeted cash carryover	<u>218,535</u>	<u>218,535</u>		
Total	<u>\$ -</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (9,313)	
To adjust applicable revenue accruals and deferrals			(13,673)	
To adjust applicable expenditure accruals			<u>(15,342)</u>	
Change in fund balance (GAAP basis)			<u>\$ (38,328)</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 145,498	148,171	146,670	(1,501)
Investment earnings	790	938	1,369	431
Other revenue	-	3,460	3,460	-
Total revenues	<u>146,288</u>	<u>152,569</u>	<u>151,499</u>	<u>(1,070)</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	196,756	189,232	157,353	31,879
Capital outlay	-	13,806	-	13,806
Total expenditures	<u>196,756</u>	<u>203,038</u>	<u>157,353</u>	<u>45,685</u>
Excess (deficiency) of revenues over (under) expenditures	(50,468)	(50,469)	(5,854)	44,615
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(50,468)	(50,469)	<u>(5,854)</u>	<u>44,615</u>
Budgeted cash carryover	<u>50,468</u>	<u>50,469</u>		
Total	\$ <u>-</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (5,854)	
To adjust applicable revenue accruals and deferrals			(3)	
To adjust applicable expenditure accruals			<u>4,487</u>	
Change in fund balance (GAAP basis)			<u>\$ (1,370)</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
ENVIRONMENTAL GRT - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Taxes	\$ 928,939	928,939	774,997	(153,942)
Investment earnings	<u>1,700</u>	<u>1,700</u>	<u>2,452</u>	<u>752</u>
Total revenues	<u>930,639</u>	<u>930,639</u>	<u>777,449</u>	<u>(153,190)</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	930,639	930,639	777,449	(153,190)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>(925,754)</u>	<u>(925,754)</u>	<u>(925,754)</u>	<u>-</u>
Total other financing sources (uses)	<u>(925,754)</u>	<u>(925,754)</u>	<u>(925,754)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	4,885	4,885	<u>(148,305)</u>	<u>(153,190)</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u>4,885</u>	<u>4,885</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (148,305)	
To adjust applicable revenue accruals and deferrals			(24,620)	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			\$ <u>(172,925)</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FARM AND RANGE - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for services	\$ 12,996	12,996	10,082	(2,914)
Investment earnings	268	268	180	(88)
Total revenues	13,264	13,264	10,262	(3,002)
<b>EXPENDITURES</b>				
Current:				
Operating costs	21,000	21,000	21,000	-
Total expenditures	21,000	21,000	21,000	-
Excess (deficiency) of revenues over (under) expenditures	(7,736)	(7,736)	(10,738)	(3,002)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses))	(7,736)	(7,736)	(10,738)	(3,002)
Budgeted cash carryover	7,736	7,736		
Total	\$ -	-		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (10,738)	
To adjust applicable revenue accruals and deferrals			(9)	
To adjust applicable expenditure accruals			-	
Change in fund balance (GAAP basis)			\$ (10,747)	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FEDERAL GRANTS/DETENTION CENTER - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 1,095,607	1,225,418	448,523	(776,895)
Total revenues	<u>1,095,607</u>	<u>1,225,418</u>	<u>448,523</u>	<u>(776,895)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel costs	24,818	24,818	7,212	17,606
Operating costs	<u>1,070,789</u>	<u>1,200,600</u>	<u>940,417</u>	<u>260,183</u>
Total expenditures	<u>1,095,607</u>	<u>1,225,418</u>	<u>947,629</u>	<u>277,789</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(499,106)	(499,106)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	-	<u>(499,106)</u>	<u>(499,106)</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (499,106)	
To adjust applicable revenue accruals and deferrals			464,512	
To adjust applicable expenditure accruals			<u>34,366</u>	
Change in fund balance (GAAP basis)			<u><u>\$ (228)</u></u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
HEALTH SERVICES (SLIAG) - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 2,228,169	2,228,169	5,560,769	3,332,600
Intergovernmental revenue and grants	95,247	98,247	88,261	(9,986)
Investment earnings	5,034	5,034	10,628	5,594
Other revenue	4,609,300	4,609,300	3,380,662	(1,228,638)
Total revenues	<u>6,937,750</u>	<u>6,940,750</u>	<u>9,040,320</u>	<u>2,099,570</u>
<b>EXPENDITURES</b>				
Current:				
Personnel costs	1,806,140	1,806,140	1,349,351	456,789
Operating costs	2,898,930	2,929,237	2,848,784	80,453
Total expenditures	<u>4,705,070</u>	<u>4,735,377</u>	<u>4,198,135</u>	<u>537,242</u>
Excess (deficiency) of revenues over (under) expenditures	2,232,680	2,205,373	4,842,185	2,636,812
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(2,534,726)	(2,534,726)	(2,534,726)	-
Total other financing sources (uses)	<u>(2,534,726)</u>	<u>(2,534,726)</u>	<u>(2,534,726)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(302,046)	(329,353)	<u>2,307,459</u>	<u>2,636,812</u>
Budgeted cash carryover	<u>302,046</u>	<u>329,353</u>		
Total	<u>\$ -</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ 2,307,459	
To adjust applicable revenue accruals and deferrals			2,461,171	
To adjust applicable expenditure accruals			<u>(4,278)</u>	
Change in fund balance (GAAP basis)			<u>\$ 4,764,352</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
HOUSING GRANT - NMFA - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ -	100,000	42,500	(57,500)
Total revenues	<u>-</u>	<u>100,000</u>	<u>42,500</u>	<u>(57,500)</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	-	100,000	62,165	37,835
Total expenditures	<u>-</u>	<u>100,000</u>	<u>62,165</u>	<u>37,835</u>
Excess (deficiency) of revenues over (under) expe	-	-	(19,665)	(19,665)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency of revenues over expenditures and other financing sources (uses)	-	-	<u>(19,665)</u>	<u>(19,665)</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	<u>\$ -</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (19,665)	
To adjust applicable revenue accruals and deferrals			30,113	
To adjust applicable expenditure accruals			<u>(17,948)</u>	
Change in fund balance (GAAP basis)			<u>\$ (7,500)</u>	

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



**STATE OF NEW MEXICO**  
**DONA ANA COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**INDIGENT HOSPITAL CARE FUND - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 8,952,555	8,952,555	5,311,492	(3,641,063)
Investment earnings	10,000	10,000	53,043	43,043
Other revenue	-	-	116,258	116,258
Total revenues	8,962,555	8,962,555	5,480,793	(3,481,762)
<b>EXPENDITURES</b>				
Current:				
Operating costs	8,339,946	8,339,946	5,351,244	2,988,702
Total expenditures	8,339,946	8,339,946	5,351,244	2,988,702
Excess (deficiency) of revenues over (under) expenditures	622,609	622,609	129,549	(493,060)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	622,609	622,609	129,549	(493,060)
Budgeted cash carryover	-	-		
Total	\$ 622,609	622,609		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ 129,549	
To adjust applicable revenue accruals and deferrals			(535,399)	
To adjust applicable expenditure accruals			50,543	
Change in fund balance (GAAP basis)			\$ (355,307)	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
LAW ENFORCEMENT PROTECTION - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Investment earnings	\$ 723	723	1,213	490
Other revenue	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>	<u>-</u>
Total revenues	<u>108,723</u>	<u>108,723</u>	<u>109,213</u>	<u>490</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	168,729	139,019	120,221	18,798
Capital outlay	<u>-</u>	<u>29,710</u>	<u>29,710</u>	<u>-</u>
Total expenditures	<u>168,729</u>	<u>168,729</u>	<u>149,931</u>	<u>18,798</u>
Excess (deficiency) of revenues over (under) expenditures	(60,006)	(60,006)	(40,718)	19,288
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(60,006)	(60,006)	<u>(40,718)</u>	<u>19,288</u>
Budgeted cash carryover	<u>60,006</u>	<u>60,006</u>		
Total	\$ <u>-</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (40,718)	
To adjust applicable revenue accruals and deferrals			(30)	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			\$ <u>(40,748)</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
REAPPRAISAL ADMINISTRATIVE FEES - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 1,169,599	1,169,599	1,092,965	(76,634)
Investment earnings	18,897	18,897	18,728	(169)
Other revenue	3,893	3,893	3,506	(387)
Total revenues	1,192,389	1,192,389	1,115,199	(77,190)
<b>EXPENDITURES</b>				
Current:				
Personnel costs	873,259	873,259	450,157	423,102
Operating costs	863,100	863,100	418,367	444,733
Capital outlay	1,035,000	1,035,000	556,171	478,829
Total expenditures	2,771,359	2,771,359	1,424,695	1,346,664
Excess (deficiency) of revenues over (under) expenditures	(1,578,970)	(1,578,970)	(309,496)	1,269,474
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(1,578,970)	(1,578,970)	(309,496)	1,269,474
Budgeted cash carryover	1,578,970	1,578,970		
Total	\$ -	-		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (309,496)	
To adjust applicable revenue accruals and deferrals			(360)	
To adjust applicable expenditure accruals			(20,417)	
Change in fund balance (GAAP basis)			\$ (330,273)	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
SHERIFF'S GRANTS STATE - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 2,522,257	3,528,452	1,315,952	(2,212,500)
Other revenue	<u>236,427</u>	<u>236,427</u>	<u>140,560</u>	<u>(95,867)</u>
Total revenues	<u>2,758,684</u>	<u>3,764,879</u>	<u>1,456,512</u>	<u>(2,308,367)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel costs	1,232,488	1,533,738	616,957	916,781
Operating costs	1,184,298	1,803,639	572,119	1,231,520
Capital outlay	<u>308,898</u>	<u>394,502</u>	<u>179,136</u>	<u>215,366</u>
Total expenditures	<u>2,725,684</u>	<u>3,731,879</u>	<u>1,368,212</u>	<u>2,363,667</u>
Excess (deficiency) of revenues over (under) expenditures	33,000	33,000	88,300	55,300
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>(33,000)</u>	<u>(33,000)</u>	<u>(33,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(33,000)</u>	<u>(33,000)</u>	<u>(33,000)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	-	<u>55,300</u>	<u>55,300</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	<u>\$ -</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ 55,300	
To adjust applicable revenue accruals and deferrals			(160,218)	
To adjust applicable expenditure accruals			<u>12,656</u>	
Change in fund balance (GAAP basis)			<u>\$ (92,262)</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
STATE APPROPRIATIONS - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 7,453,610	10,190,310	1,526,974	(8,663,336)
Investment earnings	-	-	2,186	2,186
Other revenue	-	-	320,073	320,073
Total revenues	7,453,610	10,190,310	1,849,233	(8,341,077)
<b>EXPENDITURES</b>				
Current:				
Operating costs	4,045,792	6,359,992	1,284,111	5,075,881
Capital outlay	3,407,818	3,830,318	1,321,707	2,508,611
Total expenditures	7,453,610	10,190,310	2,605,818	7,584,492
Excess (deficiency) of revenues over (under) expenditures	-	-	(756,585)	(756,585)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	-	(756,585)	(756,585)
Budgeted cash carryover	-	-		
Total	\$ -	-		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (756,585)	
To adjust applicable revenue accruals and deferrals			1,088,500	
To adjust applicable expenditure accruals			(80,162)	
Change in fund balance (GAAP basis)			\$ 251,753	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
AIRPORT FAA PROJECTS - CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 138,101	345,146	129,871	(215,275)
Investment earnings	<u>-</u>	<u>-</u>	<u>166</u>	<u>166</u>
Total revenues	<u>138,101</u>	<u>345,146</u>	<u>130,037</u>	<u>(215,109)</u>
<b>EXPENDITURES</b>				
Current:				
Capital outlay	<u>158,101</u>	<u>388,151</u>	<u>144,301</u>	<u>243,850</u>
Total expenditures	<u>158,101</u>	<u>388,151</u>	<u>144,301</u>	<u>243,850</u>
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(43,005)	(14,264)	28,741
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>20,000</u>	<u>43,005</u>	<u>43,005</u>	<u>-</u>
Total other financing sources (uses)	<u>20,000</u>	<u>43,005</u>	<u>43,005</u>	<u>-</u>
Excess (deficiency of revenues over expenditures and other financing sources (uses)	-	-	<u>28,741</u>	<u>28,741</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ 28,741	
To adjust applicable revenue accruals and deferrals			(1)	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			<u>\$ 28,740</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CHAPARRAL WASTEWATER SYSTEM - SAP - CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 437,133	437,133	390,467	(46,666)
Total revenues	<u>437,133</u>	<u>437,133</u>	<u>390,467</u>	<u>(46,666)</u>
<b>EXPENDITURES</b>				
Current:				
Capital outlay	437,133	437,133	408,927	28,206
Total expenditures	<u>437,133</u>	<u>437,133</u>	<u>408,927</u>	<u>28,206</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(18,460)	(18,460)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	-	<u>(18,460)</u>	<u>(18,460)</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (18,460)	
To adjust applicable revenue accruals and deferrals			10,204	
To adjust applicable expenditure accruals			<u>8,256</u>	
Change in fund balance (GAAP basis)			<u><u>\$ -</u></u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CHAPARRAL WASTEWATER - USDA - CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 932,994	932,994	213,679	(719,315)
Other revenue	<u>29,348</u>	<u>29,348</u>	<u>29,348</u>	<u>-</u>
Total revenues	<u>962,342</u>	<u>962,342</u>	<u>243,027</u>	<u>(719,315)</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>962,342</u>	<u>962,342</u>	<u>243,026</u>	<u>719,316</u>
Total expenditures	<u>962,342</u>	<u>962,342</u>	<u>243,026</u>	<u>719,316</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	1	1
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	-	<u>1</u>	<u>1</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ 1	
To adjust applicable revenue accruals and deferrals			(5,266)	
To adjust applicable expenditure accruals			<u>5,265</u>	
Change in fund balance (GAAP basis)			<u><u>-</u></u>	

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



**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
WASTEWATER PROJECTS / GRANTS - CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental revenue and grants	\$ 857,977	857,977	30,103	(827,874)
Total revenues	<u>857,977</u>	<u>857,977</u>	<u>30,103</u>	<u>(827,874)</u>
<b>EXPENDITURES</b>				
Current:				
Capital outlay	857,977	857,977	36,447	821,530
Total expenditures	<u>857,977</u>	<u>857,977</u>	<u>36,447</u>	<u>821,530</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(6,344)	(6,344)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency of revenues over expenditures and other financing sources (uses))	-	-	<u>(6,344)</u>	<u>(6,344)</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (6,344)	
To adjust applicable revenue accruals and deferrals			62,171	
To adjust applicable expenditure accruals			<u>(56,294)</u>	
Change in fund balance (GAAP basis)			<u><u>\$ (467)</u></u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
E-911 EMERGENCY DISPATCH CENTER - CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Investment earnings	\$ -	-	30,339	30,339
Total revenues	<u>-</u>	<u>-</u>	<u>30,339</u>	<u>30,339</u>
<b>EXPENDITURES</b>				
Capital outlay	6,000,000	6,000,000	3,945,533	2,054,467
Total expenditures	<u>6,000,000</u>	<u>6,000,000</u>	<u>3,945,533</u>	<u>2,054,467</u>
Excess (deficiency) of revenues over (under) expenditures	(6,000,000)	(6,000,000)	(3,915,194)	2,084,806
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(6,000,000)	(6,000,000)	<u>(3,915,194)</u>	<u>2,084,806</u>
Budgeted cash carryover	<u>6,000,000</u>	<u>6,000,000</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (3,915,194)	
To adjust applicable revenue accruals and deferrals			1,307	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			<u><u>\$ (3,913,887)</u></u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
COURT HELD ANIMALS PROJECT - CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Investment earnings	\$ -	2,571	2,571	-
Total revenues	<u>-</u>	<u>2,571</u>	<u>2,571</u>	<u>-</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>764,356</u>	<u>768,659</u>	<u>768,659</u>	<u>-</u>
Total expenditures	<u>764,356</u>	<u>768,659</u>	<u>768,659</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(764,356)	(766,088)	(766,088)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(764,356)	(766,088)	<u>(766,088)</u>	<u>-</u>
Budgeted cash carryover	<u>764,356</u>	<u>766,088</u>		
Total	\$ <u><u>-</u></u>	<u><u>-</u></u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (766,088)	
To adjust applicable revenue accruals and deferrals			-	
To adjust applicable expenditure accruals			<u>-</u>	
Change in fund balance (GAAP basis)			<u>\$ (766,088)</u>	

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
DEBT SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Taxes	\$ 432,020	432,020	338,269	(93,751)
Investment earnings	<u>137,647</u>	<u>137,774</u>	<u>137,810</u>	<u>36</u>
Total revenues	<u>569,667</u>	<u>569,794</u>	<u>476,079</u>	<u>(93,715)</u>
<b>EXPENDITURES</b>				
Current:				
Operating costs	7,000	9,435	8,606	829
Debt Service:				
Principal payments	3,465,000	13,788,683	13,788,683	-
Interest payments	<u>1,611,019</u>	<u>1,517,857</u>	<u>1,517,857</u>	<u>-</u>
Total expenditures	<u>5,083,019</u>	<u>15,315,975</u>	<u>15,315,146</u>	<u>829</u>
Excess (deficiency) of revenues over (under) expenditures	(4,513,352)	(14,746,181)	(14,839,067)	(92,886)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of long-term capital-related debt	-	9,132,114	9,132,114	-
Transfers in	3,550,405	3,645,405	3,615,405	(30,000)
Transfers out	<u>(410,084)</u>	<u>(576,300)</u>	<u>(576,300)</u>	<u>-</u>
Total other financing sources (uses)	<u>3,140,321</u>	<u>12,201,219</u>	<u>12,171,219</u>	<u>(30,000)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(1,373,031)	(2,544,962)	<u>(2,667,848)</u>	<u>(122,886)</u>
Budgeted cash carryover	<u>1,373,031</u>	<u>2,544,962</u>		
Total	\$ <u>-</u>	<u>-</u>		
<b>RECONCILIATION FROM BUDGET/ACTUAL TO GAAP</b>				
Change in fund balance (Budget Basis)			\$ (2,667,848)	
To adjust applicable revenue accruals and deferrals			(1,938)	
To adjust applicable expenditure accruals			<u>19,641</u>	
Change in fund balance (GAAP basis)			\$ <u>(2,650,145)</u>	

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

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
NON-MAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

**ENTERPRISE FUNDS  
MAJOR**

Chaparral Wastewater System - To account for the service activities of the wastewater system.

South Central Wastewater – To account for the service activities of the South Central Wastewater system.

**NON-MAJOR**

Doña Ana Wastewater System - To account for the service activities of the wastewater system.

La Union Wastewater- To account for the service activities of the wastewater system.

Las Palmeras/Montana Vista Wastewater - To account for the service activities of the wastewater system.

NMED County Utilities– To account for the service activities of the various County utility systems.

Rincon Wastewater - To account for the service activities of the water system.

Salem/Ogas Wastewater - To account for the service activities of the wastewater system.

San Miguel Water System – To account for the service activities of the wastewater system.

**DONA ANA COUNTY  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET POSITION  
AS OF JUNE 30, 2015**

	50064 Dona Ana Wastewater System	50046 La Union Wastewater System	50065 Las Palmeras/ Montana Vista Wastewater	NMED County Utilities
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 12,514	30,977	-	627,497
Receivable, net	8,564	4,553	-	-
Interest receivables	8	17	-	390
Total current assets	<u>21,086</u>	<u>35,547</u>	-	<u>627,887</u>
Non-current assets:				
Capital assets, net	<u>2,538,474</u>	<u>4,226,711</u>	<u>449,805</u>	<u>1,554,926</u>
Total non-current assets	<u>2,538,474</u>	<u>4,226,711</u>	<u>449,805</u>	<u>1,554,926</u>
Total assets	<u>\$ 2,559,560</u>	<u>4,262,258</u>	<u>449,805</u>	<u>2,182,813</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 14,298	2,446	-	-
Bonds and notes payable	-	-	-	219,696
Accrued interest payable	-	3,275	-	1,987
Accrued payroll liabilities	-	36	-	-
Compensated absences	-	4,036	-	-
Other liabilities	768	3,517	1,601	-
Total current liabilities	<u>15,066</u>	<u>13,310</u>	<u>1,601</u>	<u>221,683</u>
Non-current liabilities:				
Bonds and notes payable	-	527,003	-	100,007
Compensated absences	-	2,422	-	-
Total non-current liabilities	<u>-</u>	<u>529,425</u>	<u>-</u>	<u>100,007</u>
Total liabilities	15,066	542,735	1,601	321,690
<b>NET POSITION</b>				
Net investment in capital assets	2,538,474	3,699,708	449,805	1,235,223
Unrestricted	<u>6,020</u>	<u>19,815</u>	<u>(1,601)</u>	<u>625,900</u>
Total net position	<u>2,544,494</u>	<u>3,719,523</u>	<u>448,204</u>	<u>1,861,123</u>
Total liabilities and net position	<u>\$ 2,559,560</u>	<u>4,262,258</u>	<u>449,805</u>	<u>2,182,813</u>

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

**DONA ANA COUNTY  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET POSITION  
AS OF JUNE 30, 2015**

	50067 Rincon Wastewater System	50043 Salem/Ogas Wastewater System	50066 San Miguel Water System	Total Nonmajor Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 3,929	17,144	463	692,524
Receivable, net	3,260	5,479	-	21,856
Interest receivables	-	17	-	432
Total current assets	<u>7,189</u>	<u>22,640</u>	<u>463</u>	<u>714,812</u>
Non-current assets:				
Capital assets, net	<u>1,220,101</u>	<u>2,559,891</u>	<u>-</u>	<u>12,549,908</u>
Total non-current assets	<u>1,220,101</u>	<u>2,559,891</u>	<u>-</u>	<u>12,549,908</u>
Total assets	<u>\$ 1,227,290</u>	<u>2,582,531</u>	<u>463</u>	<u>13,264,720</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 844	4,145	338	22,071
Bonds and notes payable	-	-	-	219,696
Accrued interest payable	-	2,747	-	8,009
Accrued payroll liabilities	33	14	-	83
Compensated absences	3,241	666	-	7,943
Other liabilities	<u>924</u>	<u>2,965</u>	<u>125</u>	<u>9,900</u>
Total current liabilities	5,042	10,537	463	267,702
Non-current liabilities:				
Bonds and notes payable	-	441,956	-	1,068,966
Compensated absences	<u>1,944</u>	<u>400</u>	<u>-</u>	<u>4,766</u>
Total non-current liabilities	<u>1,944</u>	<u>442,356</u>	<u>-</u>	<u>1,073,732</u>
Total liabilities	6,986	452,893	463	1,341,434
<b>NET POSITION</b>				
Net investment in capital assets	1,220,101	2,117,935	-	11,261,246
Restricted for:				
Customer Deposits	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	<u>203</u>	<u>11,703</u>	<u>-</u>	<u>662,040</u>
Total net position	<u>1,220,304</u>	<u>2,129,638</u>	<u>-</u>	<u>11,923,286</u>
Total liabilities and net position	<u>\$ 1,227,290</u>	<u>2,582,531</u>	<u>463</u>	<u>13,264,720</u>

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

**DONA ANA COUNTY  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED JUNE 30, 2015**

	50064 Dona Ana Wastewater System	50046 La Union Wastewater System	50065 Las Palmeras/ Montana Vista Wastewater	NMED County Utilities
<b>OPERATING REVENUES</b>				
Charges for services	\$ -	12,502	-	-
Charges for sewerage service	122,861	65,364	-	-
Other revenue	-	4,649	-	-
Total operating revenues	<u>122,861</u>	<u>82,515</u>	<u>-</u>	<u>-</u>
<b>OPERATING EXPENSES</b>				
Personnel services -salaries and wages	-	23,355	-	-
Personnel services -employee benefits	-	15,360	-	-
Purchased professional and technical service	154,748	-	-	-
Utilities	7,333	3,981	-	-
Other operating expenses	7,032	55,442	-	289,884
Depreciation	73,274	179,672	13,332	144,811
Total operating expenses	<u>242,387</u>	<u>277,810</u>	<u>13,332</u>	<u>434,695</u>
Operating income (loss)	(119,526)	(195,295)	(13,332)	(434,695)
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Grants-federal (not capital grants)	-	3,485	-	-
Investment earnings	115	265	-	6,129
Interest expense -non-operating	-	-	-	216,726
Total non-operating revenues (expenses)	<u>115</u>	<u>3,750</u>	<u>-</u>	<u>222,855</u>
Income (loss) before transfers	(119,411)	(191,545)	(13,332)	(211,840)
Transfers in	60,000	97,308	-	320,119
Transfers out	-	(79,886)	-	-
Total transfers in (out)	<u>60,000</u>	<u>17,422</u>	<u>-</u>	<u>320,119</u>
Change in net position	(59,411)	(174,123)	(13,332)	108,279
Beginning net position	<u>2,603,905</u>	<u>3,893,646</u>	<u>461,536</u>	<u>1,752,844</u>
Net position-end of the year	<u>\$ 2,544,494</u>	<u>3,719,523</u>	<u>448,204</u>	<u>1,861,123</u>

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



**DONA ANA COUNTY  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED JUNE 30, 2015**

	50067 Rincon Wastewater System	50043 Salem/Ogas Wastewater System	50066 San Miguel Water System	Total Nonmajor Enterprise Funds
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,150	405	-	14,057
Charges for sewerage service	22,572	58,188	-	268,985
Other revenue	2,345	4,448	-	11,442
Total operating revenues	<u>26,067</u>	<u>63,041</u>	-	<u>294,484</u>
<b>OPERATING EXPENSES</b>				
Personnel services -salaries and wages	18,639	11,279	-	53,273
Personnel services -employee benefits	8,361	5,632	-	29,353
Purchased professional and technical services	-	5,615	-	160,363
Utilities	9,993	26,591	-	47,898
Other operating expenses	12,649	21,244	-	386,251
Depreciation	32,055	78,624	-	521,768
Total operating expenses	<u>81,697</u>	<u>148,985</u>	-	<u>1,198,906</u>
Operating income (loss)	(55,630)	(85,944)	-	(904,422)
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Grants-federal (not capital grants)	-	-	-	3,485
Investment earnings	22	435	-	6,966
Interest expense -non-operating	-	-	-	216,726
Total non-operating revenues (expenses)	<u>22</u>	<u>435</u>	-	<u>227,177</u>
Income (loss) before transfers	(55,608)	(85,509)	-	(677,245)
Transfers in	22,106	-	-	499,533
Transfers out	-	(39,541)	-	(119,427)
Total transfers in (out)	<u>22,106</u>	<u>(39,541)</u>	-	<u>380,106</u>
Change in net position	(33,502)	(125,050)	-	(297,139)
Beginning net position	1,253,806	2,254,688	-	12,220,425
Net position-end of the year	<u>\$ 1,220,304</u>	<u>2,129,638</u>	<u>-</u>	<u>11,923,286</u>

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

**DONA ANA COUNTY  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2015**

	50064	50046	50065 Las Palmeras/ Montana Vista Wastewater	NMED County Utilities
	Dona Ana Wastewater System	La Union Wastewater System		
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers	\$ 114,290	71,075	-	29
Payments to employees	-	(39,514)	-	-
Payments to suppliers	(161,895)	(49,672)	-	(291,222)
Other receipts/(payments)	-	4,649	-	-
<i>Net cash provided (used) by operating activities</i>	<u>(47,605)</u>	<u>(13,462)</u>	<u>-</u>	<u>(291,193)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>				
Intergovernmental HUD subsidy	-	-	-	-
Transfers from other funds	60,000	97,308	-	320,119
Operating subsidies and transfers to other funds	-	(79,886)	-	-
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>60,000</u>	<u>17,422</u>	<u>-</u>	<u>320,119</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principal payments	-	-	-	(215,388)
Interest payments	-	-	-	216,726
Grant revenues	-	3,485	-	-
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>-</u>	<u>3,485</u>	<u>-</u>	<u>1,338</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest and dividends	114	265	-	6,129
<i>Net cash provided by (used for) investing activities</i>	<u>114</u>	<u>265</u>	<u>-</u>	<u>6,129</u>
Net increase/(decrease) in cash and cash equivalents	12,509	7,710	-	36,393
Balances - beginning of year	5	23,267	-	591,104
Balances - end of year	<u>\$ 12,514</u>	<u>30,977</u>	<u>-</u>	<u>627,497</u>

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

**DONA ANA COUNTY  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2015**

	50064	50046	50065 Las Palmeras/ Montana Vista	NMED County Utilities
	<u>Dona Ana Wastewater System</u>	<u>La Union Wastewater System</u>	<u>Wastewater</u>	<u>Utilities</u>
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:				
Operating income/(loss)	\$ (119,526)	(195,295)	(13,332)	(434,695)
Adjustments:				
Depreciation expense	73,274	179,672	13,332	144,811
Bad debt expense	-	6,470	-	-
Change in assets and liabilities:				
Receivables	(8,571)	(6,791)	-	29
Accounts Payable	6,393	2,414	-	-
Accrued expenses and other liabilities	825	867	-	(1,338)
Compensated absences	-	(799)	-	-
Net cash provided by (used for) operating activities	\$ <u>(47,605)</u>	<u>(13,462)</u>	<u>-</u>	<u>(291,193)</u>

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

**DONA ANA COUNTY  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2015**

	50067 Rincon Wastewater System	50043 Salem/Ogas Wastewater System	50066 San Miguel Water System	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers	\$ 20,812	51,784	-	257,990
Payments to employees	(27,381)	(17,487)	-	(84,382)
Payments to suppliers	(19,222)	(42,757)	-	(564,768)
Other receipts/(payments)	2,345	4,448	-	11,442
<i>Net cash provided (used) by operating activities</i>	<u>(23,446)</u>	<u>(4,012)</u>	<u>-</u>	<u>(379,718)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>				
Transfers from other funds	22,106	-	-	499,533
Operating subsidies and transfers to other funds	-	(39,541)	-	(119,427)
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>22,106</u>	<u>(39,541)</u>	<u>-</u>	<u>380,106</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principal payments	-	-	-	(215,388)
Interest payments	-	-	-	216,726
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,823</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest and dividends	22	435	-	6,965
<i>Net cash provided by (used for) investing activities</i>	<u>22</u>	<u>435</u>	<u>-</u>	<u>6,965</u>
Net increase/(decrease) in cash and cash equivalents	(1,318)	(43,118)	-	12,176
Balances - beginning of year	5,247	60,262	463	680,348
Balances - end of year	<u>\$ 3,929</u>	<u>17,144</u>	<u>463</u>	<u>692,524</u>

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

**DONA ANA COUNTY  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2015**

	50067 Rincon Wastewater System	50043 Salem/Ogas Wastewater System	50066 San Miguel Water System	Total Nonmajor Enterprise Funds
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:				
Operating income/(loss)	\$ (55,630)	(85,944)	-	(904,422)
Adjustments:				
Depreciation expense	32,055	78,624	-	521,768
Bad debt expense	2,556	6,143	-	15,169
Change in assets and liabilities:				
Receivables	(2,910)	(6,809)	-	(25,052)
Accounts Payable	799	4,028	-	13,634
Accrued expenses and other liabilities	65	522	-	941
Compensated absences	(381)	(576)	-	(1,756)
Net cash provided by (used for) operating activities	\$ <u>(23,446)</u>	<u>(4,012)</u>	<u>-</u>	<u>(379,718)</u>

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

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
NMED COUNTY UTILITIES - ENTERPRISE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Approved Budget</u>	<u>Final Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
<b>OPERATING REVENUES</b>				
Other revenue	\$ -	-	-	-
Total operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OPERATING EXPENSES</b>				
Other operating expenses	<u>289,884</u>	<u>289,884</u>	<u>289,884</u>	-
Total operating expenses	<u>289,884</u>	<u>289,884</u>	<u>289,884</u>	<u>-</u>
Operating income (loss)	(289,884)	(289,884)	(289,884)	-
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment earnings	<u>4,953</u>	<u>4,953</u>	<u>6,158</u>	<u>1,205</u>
Total non-operating revenues (expenses)	<u>4,953</u>	<u>4,953</u>	<u>6,158</u>	<u>1,205</u>
Income (loss) before transfers	(284,931)	(284,931)	(283,726)	1,205
Transfers in	320,119	320,119	320,119	-
Transfers out	-	-	-	-
Total transfers	<u>320,119</u>	<u>320,119</u>	<u>320,119</u>	<u>-</u>
Change in net position	35,188	35,188	<u>36,393</u>	<u>1,205</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u><u>35,188</u></u>	<u><u>35,188</u></u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in net position (Budget Basis)	\$	36,393
To adjust applicable revenue accruals and deferrals		(29)
To adjust applicable expenditure accruals		216,725
Depreciation and other non-cash items		<u>(144,810)</u>
Change in net position (GAAP basis)	\$	<u><u>108,279</u></u>

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
SOUTH CENTRAL WASTEWATER - ENTERPRISE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>OPERATING REVENUES</b>				
Charges for services	\$ 106,000	106,000	139,514	33,514
Charges for water services	6,600	6,600	7,509	909
Charges for sewerage service	640,000	640,000	694,484	54,484
Other revenue	46,000	46,000	62,144	16,144
Total operating revenues	<u>798,600</u>	<u>798,600</u>	<u>903,651</u>	<u>105,051</u>
<b>OPERATING EXPENSES</b>				
Personnel services -salaries and wages	226,203	226,203	225,065	1,138
Personnel services -employee benefits	101,422	101,422	100,662	760
Purchased professional and technical services	6,000	6,000	1,755	4,245
Utilities	135,600	135,600	149,439	(13,839)
Other operating expenses	364,510	346,510	372,739	(26,229)
Capital outlay	1,400,000	1,418,000	22,451	1,395,549
Total operating expenses	<u>2,233,735</u>	<u>2,233,735</u>	<u>872,111</u>	<u>1,361,624</u>
Operating income (loss)	(1,435,135)	(1,435,135)	31,540	1,466,675
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Grants (not capital grants)	1,260,000	1,260,000	-	(1,260,000)
Investment earnings	1,200	1,200	364	(836)
Total non-operating revenues (expenses)	<u>1,261,200</u>	<u>1,261,200</u>	<u>364</u>	<u>(1,260,836)</u>
Income (loss) before transfers	(173,935)	(173,935)	31,904	100,788
Transfers in	266,985	358,985	358,985	-
Transfers out	(232,099)	(232,099)	(232,099)	-
Total transfers	<u>34,886</u>	<u>126,886</u>	<u>126,886</u>	<u>-</u>
Change in net position	(139,049)	(47,049)	<u>158,790</u>	<u>100,788</u>
Budgeted cash carryover	<u>139,049</u>	<u>47,049</u>		
Total	\$ <u>-</u>	<u>-</u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in net position (Budget Basis)	\$ 158,790
To adjust applicable revenue accruals and deferrals	(19,626)
To adjust applicable expenditure accruals	29,696
Depreciation and other non-cash items	<u>(890,928)</u>
Change in net position (GAAP basis)	\$ <u>(722,068)</u>

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CHAPARRAL WASTEWATER SYSTEM - ENTERPRISE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>OPERATING REVENUES</b>				
Charges for services	\$ 25,000	25,000	91,732	66,732
Charges for sewerage service	99,445	99,445	105,383	5,938
Other revenue	41,000	41,000	45,217	4,217
Total operating revenues	<u>165,445</u>	<u>165,445</u>	<u>242,332</u>	<u>76,887</u>
<b>OPERATING EXPENSES</b>				
Personnel services -salaries and wages	93,592	93,592	90,027	3,565
Personnel services -employee benefits	47,338	47,338	39,982	7,356
Utilities	21,200	33,200	29,895	3,305
Other operating expenses	376,366	436,616	195,425	241,191
Total operating expenses	<u>538,496</u>	<u>610,746</u>	<u>355,329</u>	<u>255,417</u>
Operating income (loss)	(373,051)	(445,301)	(112,997)	332,304
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Grants (not capital grants)	315,000	315,000	56,817	(258,183)
Total non-operating revenues (expenses)	<u>315,000</u>	<u>315,000</u>	<u>56,817</u>	<u>(258,183)</u>
Income (loss) before transfers	(58,051)	(130,301)	(56,180)	74,121
Transfers in	75,105	147,355	147,355	-
Transfers out	(16,907)	(16,907)	(16,907)	-
Total transfers	<u>58,198</u>	<u>130,448</u>	<u>130,448</u>	<u>-</u>
Change in net position	147	147	<u>74,268</u>	<u>74,121</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	<u>\$ 147</u>	<u>147</u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in net position (Budget Basis)	\$ 74,268
To adjust applicable revenue accruals and deferrals	(21,348)
To adjust applicable expenditure accruals	143,482
Depreciation and other non-cash items	<u>(487,727)</u>
Change in net position (GAAP basis)	<u>\$ (291,325)</u>



**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
DONA ANA WASTEWATER SYSTEM - ENTERPRISE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>OPERATING REVENUES</b>				
Charges for services	\$ 200	200	-	(200)
Charges for sewerage service	<u>110,000</u>	<u>110,000</u>	<u>114,296</u>	<u>4,296</u>
Total operating revenues	<u>110,200</u>	<u>110,200</u>	<u>114,296</u>	<u>4,096</u>
<b>OPERATING EXPENSES</b>				
Purchased professional and technical services	95,000	155,000	154,748	252
Utilities	10,050	10,050	7,333	2,717
Other operating expenses	<u>5,000</u>	<u>5,000</u>	<u>639</u>	<u>4,361</u>
Total operating expenses	<u>110,050</u>	<u>170,050</u>	<u>162,720</u>	<u>7,330</u>
Operating income (loss)	150	(59,850)	(48,424)	11,426
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment earnings	<u>346</u>	<u>346</u>	<u>107</u>	<u>(239)</u>
Total non-operating revenues (expenses)	<u>346</u>	<u>346</u>	<u>107</u>	<u>(239)</u>
Income (loss) before transfers	496	(59,504)	(48,317)	11,187
Transfers in	-	60,000	60,000	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	<u>-</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Change in net position	496	496	<u>11,683</u>	<u>11,187</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u><u>496</u></u>	<u><u>496</u></u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in net position (Budget Basis)	\$ 11,683
To adjust applicable revenue accruals and deferrals	8,573
To adjust applicable expenditure accruals	(6,393)
Depreciation and other non-cash items	<u>(73,274)</u>
Change in net position (GAAP basis)	\$ <u><u>(59,411)</u></u>

**STATE OF NEW MEXICO**  
**DONA ANA COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**LA UNION WASTEWATER SYSTEM - ENTERPRISE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,150	1,150	12,502	11,352
Charges for sewerage service	65,000	65,000	65,364	364
Other revenue	4,500	4,500	4,649	149
Total operating revenues	<u>70,650</u>	<u>70,650</u>	<u>82,515</u>	<u>11,865</u>
<b>OPERATING EXPENSES</b>				
Personnel services -salaries and wages	30,269	30,269	24,097	6,172
Personnel services -employee benefits	22,510	22,510	15,360	7,150
Utilities	5,000	5,000	3,981	1,019
Other operating expenses	36,750	36,750	46,618	(9,868)
Total operating expenses	<u>94,529</u>	<u>94,529</u>	<u>90,056</u>	<u>4,473</u>
Operating income (loss)	(23,879)	(23,879)	(7,541)	16,338
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Gain (loss) on sale of property	-	-	-	-
Grants (not capital grants)	-	-	3,485	3,485
Grants -capital	-	-	-	-
Investment earnings	314	314	264	(50)
Interest expense -non-operating	-	-	-	-
Total non-operating revenues (expenses)	<u>314</u>	<u>314</u>	<u>3,749</u>	<u>3,435</u>
Income (loss) before transfers	(23,565)	(23,565)	(3,792)	19,773
Transfers in	97,308	97,308	97,308	-
Transfers out	(79,886)	(79,886)	(79,886)	-
Total transfers	<u>17,422</u>	<u>17,422</u>	<u>17,422</u>	<u>-</u>
Change in net position	(6,143)	(6,143)	<u>13,630</u>	<u>19,773</u>
Budgeted cash carryover	<u>6,143</u>	<u>6,143</u>		
Total	\$ <u>-</u>	<u>-</u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in net position (Budget Basis)	\$ 13,630
To adjust applicable revenue accruals and deferrals	3
To adjust applicable expenditure accruals	(1,615)
Depreciation and other non-cash items	<u>(186,141)</u>
Change in net position (GAAP basis)	\$ <u>(174,123)</u>

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
LAS PALMERAS / MONTANA VISTA WASTEWATER - ENTERPRISE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>OPERATING REVENUES</b>				
Charges for services	\$ -	-	-	-
Total operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OPERATING EXPENSES</b>				
Other operating expenses	-	-	-	-
Total operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating income (loss)	-	-	-	-
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment earnings	-	-	-	-
Total non-operating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	-	-	<u>-</u>	<u>-</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u>-</u>	<u>-</u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in net position (Budget Basis)	\$ -
To adjust applicable revenue accruals and deferrals	-
To adjust applicable expenditure accruals	-
Depreciation and other non-cash items	<u>(13,332)</u>
Change in net position (GAAP basis)	\$ <u>(13,332)</u>

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
RINCON WASTEWATER SYSTEM - ENTERPRISE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,190	1,190	1,150	(40)
Charges for sewerage service	24,300	24,300	22,572	(1,728)
Other revenue	2,400	2,400	2,345	(55)
Total operating revenues	<u>27,890</u>	<u>27,890</u>	<u>26,067</u>	<u>(1,823)</u>
<b>OPERATING EXPENSES</b>				
Personnel services -salaries and wages	18,931	18,931	18,993	(62)
Personnel services -employee benefits	8,543	8,543	8,361	182
Utilities	8,355	10,355	9,993	362
Other operating expenses	8,950	10,950	9,323	1,627
Total operating expenses	<u>44,779</u>	<u>48,779</u>	<u>46,670</u>	<u>2,109</u>
Operating income (loss)	(16,889)	(20,889)	(20,603)	286
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment earnings	164	164	22	(142)
Total non-operating revenues (expenses)	<u>164</u>	<u>164</u>	<u>22</u>	<u>(142)</u>
Income (loss) before transfers	(16,725)	(20,725)	(20,581)	144
Transfers in	17,106	22,106	22,106	-
Transfers out	-	-	-	-
Total transfers	<u>17,106</u>	<u>22,106</u>	<u>22,106</u>	<u>-</u>
Change in net position	381	1,381	<u>1,525</u>	<u>144</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	\$ <u><u>381</u></u>	<u><u>1,381</u></u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in net position (Budget Basis)	\$ 1,525
To adjust applicable revenue accruals and deferrals	2
To adjust applicable expenditure accruals	(417)
Depreciation and other non-cash items	<u>(34,612)</u>
Change in net position (GAAP basis)	\$ <u><u>(33,502)</u></u>

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
SALEM / OGAS WASTEWATER SYSTEM - ENTERPRISE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,150	1,150	405	(745)
Charges for sewerage service	58,000	58,000	58,188	188
Other revenue	4,500	4,500	4,448	(52)
Total operating revenues	<u>63,650</u>	<u>63,650</u>	<u>63,041</u>	<u>(609)</u>
<b>OPERATING EXPENSES</b>				
Personnel services -salaries and wages	11,837	11,837	11,814	23
Personnel services -employee benefits	5,834	5,834	5,632	202
Purchased professional and technical services	-	16,000	5,615	10,385
Utilities	29,175	29,175	26,591	2,584
Other operating expenses	19,300	19,300	11,115	8,185
Total operating expenses	<u>66,146</u>	<u>82,146</u>	<u>60,767</u>	<u>21,379</u>
Operating income (loss)	(2,496)	(18,496)	2,274	20,770
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment earnings	689	689	466	(223)
Total non-operating revenues (expenses)	<u>689</u>	<u>689</u>	<u>466</u>	<u>(223)</u>
Income (loss) before transfers	(1,807)	(17,807)	2,740	20,547
Transfers in	-	-	-	-
Transfers out	(39,541)	(39,541)	(39,541)	-
Total transfers	<u>(39,541)</u>	<u>(39,541)</u>	<u>(39,541)</u>	<u>-</u>
Change in net position	(41,348)	(57,348)	<u>(36,801)</u>	<u>20,547</u>
Budgeted cash carryover	<u>41,348</u>	<u>57,348</u>		
Total	\$ <u>-</u>	<u>-</u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in net position (Budget Basis)	\$ (36,801)
To adjust applicable revenue accruals and deferrals	(30)
To adjust applicable expenditure accruals	(3,452)
Depreciation and other non-cash items	<u>(84,767)</u>
Change in net position (GAAP basis)	<u>\$ (125,050)</u>

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FLEET - INTERNAL SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>OPERATING REVENUES</b>				
Charges for services	\$ 2,075,330	2,075,330	2,033,512	(41,818)
Other revenue	-	-	5,872	5,872
Total operating revenues	<u>2,075,330</u>	<u>2,075,330</u>	<u>2,039,384</u>	<u>(35,946)</u>
<b>OPERATING EXPENSES</b>				
Personnel services -salaries and wages	593,025	593,025	432,935	160,090
Personnel services -employee benefits	282,767	282,767	195,496	87,271
Utilities	15,161	15,161	15,398	(237)
Other operating expenses	<u>2,541,900</u>	<u>2,625,900</u>	<u>2,439,632</u>	<u>186,268</u>
Total operating expenses	<u>3,432,853</u>	<u>3,516,853</u>	<u>3,083,461</u>	<u>433,392</u>
Operating income (loss)	(1,357,523)	(1,441,523)	(1,044,077)	397,446
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment earnings	-	-	-	-
Total non-operating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	(1,357,523)	(1,441,523)	(1,044,077)	397,446
Transfers in	979,504	1,063,504	1,063,504	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	<u>979,504</u>	<u>1,063,504</u>	<u>1,063,504</u>	<u>-</u>
Change in net position	(378,019)	(378,019)	<u>19,427</u>	<u>397,446</u>
Budgeted cash carryover	<u>378,019</u>	<u>378,019</u>		
Total	\$ <u>-</u>	<u>-</u>		

**RECONCILIATION FROM BUDGET/ACTUAL TO GAAP**

Change in net position (Budget Basis)	\$ 19,427
To adjust applicable revenue accruals and deferrals	(147,892)
To adjust applicable expenditure accruals	742,532
Transfer out of capital asset	(658,401)
Depreciation and other non-cash items	<u>(451,586)</u>
Change in net position (GAAP basis)	\$ <u>(495,920)</u>

**DONA ANA COUNTY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance June 30, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>COST TO STATE/TREASURER</b>				
<b>10020</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 2,500	29,600	(30,350)	1,750
<b>Liabilities</b>				
Due to others	\$ 2,500	29,600	(30,350)	1,750
<b>INMATE WELFARE FUND</b>				
<b>25113</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 651,973	255,785	(131,400)	776,358
Other receivables	6,103	23,436	(12,206)	17,333
Total assets	<u>658,076</u>	<u>279,221</u>	<u>(143,606)</u>	<u>793,691</u>
<b>Liabilities</b>				
Due to others	\$ 658,076	279,221	(143,606)	793,691
<b>INMATE TRUST FUND</b>				
<b>25112</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 41,410	2,054,849	(2,057,253)	39,006
<b>Liabilities</b>				
Due to others	\$ 41,410	2,054,849	(2,057,253)	39,006
<b>CHILDREN'S TRUST FUND</b>				
<b>70010</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 2,505	29,865	(29,835)	2,535
<b>Liabilities</b>				
Due to others	\$ 2,505	29,865	(29,835)	2,535
<b>PROPERTY TAX FUND</b>				
<b>70040</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,272,061	154,610,283	(154,794,005)	1,088,339
Taxes receivable, net	6,145,008	6,304,518	(6,270,115)	6,179,411
Total assets	<u>7,417,069</u>	<u>160,914,801</u>	<u>(161,064,120)</u>	<u>7,267,750</u>
<b>Liabilities</b>				
Accounts payable	1,230	75,139,627	(75,140,408)	449
Overpayments	-	15	-	15
Taxes paid in advance	223,900	379,492	(369,089)	234,303
Taxes in suspense -bankruptcies	15,039	63,576	(3,510)	75,105
Taxes in suspense -mortgages	-	35,632,171	(35,632,171)	-
Due to others	1,844,499	44,298,248	(44,586,541)	1,556,206
Unearned revenue	5,332,401	5,401,672	(5,332,401)	5,401,672
Total liabilities	\$ <u>7,417,069</u>	<u>160,914,801</u>	<u>(161,064,120)</u>	<u>7,267,750</u>

**DONA ANA COUNTY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<b>Balance June 30, 2014</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2015</b>
<b>AIRPORT ROAD -SPECIAL ASSESSMENT -2001A</b>				
<b>70050</b>				
Assets				
Cash and cash equivalents	\$ (195,682)	1,927,350	(1,731,346)	322
Receivable	44,471	1,203,876	(1,386,948)	(138,601)
Total assets	<u>(151,211)</u>	<u>3,131,226</u>	<u>(3,118,294)</u>	<u>(138,279)</u>
Liabilities				
Due to others	\$ <u>(151,211)</u>	<u>3,131,226</u>	<u>(3,118,294)</u>	<u>(138,279)</u>
<b>BORDER PARK -SPECIAL ASSESSMENT 2001 B</b>				
<b>70060</b>				
Assets				
Cash and cash equivalents	\$ <u>152,122</u>	<u>1,762,450</u>	<u>(1,832,898)</u>	<u>81,674</u>
Liabilities				
Due to others	\$ <u>152,122</u>	<u>1,762,450</u>	<u>(1,832,898)</u>	<u>81,674</u>
<b>TOTALS - ALL AGENCY FUNDS</b>				
Assets				
Cash and cash equivalents	\$ 1,926,889	160,670,182	(160,607,087)	1,989,984
Taxes receivable	6,145,008	6,304,518	(6,270,115)	6,179,411
Other receivables	50,574	1,227,312	(1,399,154)	(121,268)
Total assets	<u>8,122,471</u>	<u>168,202,012</u>	<u>(168,276,356)</u>	<u>8,048,127</u>
Liabilities				
Accounts payable	1,230	75,139,627	(75,140,408)	449
Overpayments	-	15	-	15
Taxes paid in advance	223,900	379,492	(369,089)	234,303
Taxes in suspense -bankruptcies	15,039	63,576	(3,510)	75,105
Taxes in suspense -mortgages	-	35,632,171	(35,632,171)	-
Due to others	2,549,901	51,585,459	(51,798,777)	2,336,583
Unearned revenue	5,332,401	5,401,672	(5,332,401)	5,401,672
Total liabilities	\$ <u>8,122,471</u>	<u>168,202,012</u>	<u>(168,276,356)</u>	<u>8,048,127</u>



**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DONA ANA COUNTY'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY OF PERA FUND DIVISION;  
MUNICIPAL GENERAL DIVISION  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
LAST 10 FISCAL YEARS\***

		2015
The County's proportion of the net pension liability (asset) (%)		2.84%
The County's proportionate share of the net pension liability (asset) (\$)	\$	22,116,823
The County's covered-employee payroll	\$	22,554,222
The County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll		98%
Plan fiduciary net position as a percentage of the total pension liability		81.29%

\*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See Note 11 for Notes to Required Supplementary Information

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DONA ANA COUNTY'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY OF PERA FUND DIVISION;  
MUNICIPAL POLICE DIVISION  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
LAST 10 FISCAL YEARS\***

		2015
The County's proportion of the net pension liability (asset) (%)		3.08%
The County's proportionate share of the net pension liability (asset) (\$)	\$	10,046,985
The County's covered-employee payroll	\$	5,817,425
The County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll		173%
Plan fiduciary net position as a percentage of the total pension liability		81.29%

\*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See Note 11 for Notes to Required Supplementary Information

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DONA ANA COUNTY'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY OF PERA FUND DIVISION;  
MUNICIPAL FIRE DIVISION  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
LAST 10 FISCAL YEARS\***

		2015
The County's proportion of the net pension liability (asset) (%)		0.56%
The County's proportionate share of the net pension liability (asset) (\$)	\$	2,337,436
The County's covered-employee payroll	\$	657,301
The County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll		356%
Plan fiduciary net position as a percentage of the total pension liability		81.29%

\*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See Note 11 for Notes to Required Supplementary Information

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DONA ANA COUNTY'S CONTRIBUTIONS  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
PERA FUND DIVISION; MUNICIPAL GENERAL DIVISION  
LAST 10 FISCAL YEARS\***

		2015
Contractually required contribution	\$	4,370,864
Contributions in relation to the contractually required contribution		4,370,864
Contribution deficiency (excess)	\$	-
The County's covered-employee payroll	\$	22,554,222
Contributions as a percentage of covered-employee payroll		19.38%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See Note 11 for Notes to Required Supplementary Information

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DONA ANA COUNTY'S CONTRIBUTIONS  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
PERA FUND DIVISION; MUNICIPAL POLICE DIVISION  
LAST 10 FISCAL YEARS\***

		2015
Contractually required contribution	\$	1,097,696
Contributions in relation to the contractually required contribution		1,097,696
Contribution deficiency (excess)	\$	-
The County's covered-employee payroll	\$	5,817,425
Contributions as a percentage of covered-employee payroll		18.87%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See Note 11 for Notes to Required Supplementary Information

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DONA ANA COUNTY'S CONTRIBUTIONS  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
PERA FUND DIVISION; MUNICIPAL FIRE DIVISION  
LAST 10 FISCAL YEARS\***

		<u>2015</u>
Contractually required contribution	\$	142,114
Contributions in relation to the contractually required contribution		<u>142,114</u>
Contribution deficiency (excess)	\$	<u><u>-</u></u>
The County's covered-employee payroll	\$	657,301
Contributions as a percentage of covered-employee payroll		21.62%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See Note 11 for Notes to Required Supplementary Information

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF CASH AND INVESTMENTS  
AS OF JUNE 30, 2015**

<u>Financial Institution</u>	<u>Account Type</u>	<u>Reconciled Balance</u>	<u>Balance Per Bank</u>	<u>Treasury Obligations or FDIC Coverage</u>	<u>Total Uninsured</u>	<u>Required Collateral Coverage</u>	<u>Collateral Requirement</u>	<u>Collateral Pledged</u>	<u>Over/ (Under) Collateralized</u>
Cash and cash equivalents									
Petty cash	Petty cash	\$ 9,562							
Bank of The West									
Confiscated Assets	Checking	541,915	541,915						
Seizures	Checking	27,539	27,539						
Total Bank of The West		569,454	569,454	250,000	319,454	50%	159,727	370,174	210,447
Wells Fargo Bank									
Chaparral Wastewater	Checking	100	100						
Dona Ana County - Main Acct	Checking	9,236,330	12,003,656						
Inmate Trust Fund	Checking	39,006	108,243						
Money market	Money market	5,247,927	5,247,927						
Total Wells Fargo Bank		14,523,363	17,359,926	250,000	17,109,926	50%	8,554,963	22,107,686	13,552,723
US Bank									
FGIC Cap Mrkt Services - 02/16/01 5.650%	Debt service reserve	221,500	221,500						
FGIC Cap Mrkt Services - 02/16/01 5.650%	Debt service reserve	556,000	556,000						
First American Treasury obligation	Debt service reserve	27,554	27,554						
First Union Combined funds	Debt service reserve	2,412,000	2,412,000						
First American Treasury obligation	Debt service reserve	235,174	235,174						
First American Treasury obligation	Debt service reserve	47,537	47,537						
First American Treasury obligation	Debt service reserve	129,131	129,131						
First American Treasury obligation	Debt service reserve	254	254						
Total US Bank		3,629,150	3,629,150	1,217,149	2,412,001	105%	2,532,601	2,545,925	13,324
White Sands FCU	Money market	231	231	231	-	50%	-	-	-
Total cash and cash equivalents		\$ 18,731,760	21,558,761	1,717,380	19,841,381		11,247,291	25,023,785	13,776,494
Cash and cash equivalents									
		\$ 15,102,610	17,929,611						
Debt service reserves - held by Trustee									
		3,629,150	3,629,150						
Total cash and cash equivalents									
		\$ 18,731,760	21,558,761						

<u>Financial Institution</u>	<u>Account Type</u>	<u>Fair Market Value</u>	<u>Cost Basis</u>	<u>Treasury Obligations or FDIC Coverage</u>	<u>Total Uninsured</u>	<u>Required Collateral Coverage</u>	<u>Collateral Requirement</u>	<u>Collateral Pledged</u>	<u>Over/ (Under) Collateralized</u>
Investments									
Century Bank	Certificate of deposit	\$ 3,250,000	3,250,000	250,000	3,000,000	50%	1,500,000	2,192,096	692,096
Citizen's Bank	Certificate of deposit	3,000,000	3,000,000	250,000	2,750,000	50%	1,375,000	1,982,617	607,617
First National Bank of Santa Fe	Certificate of deposit	3,000,000	3,000,000	250,000	2,750,000	50%	1,375,000	2,788,058	1,413,058
First New Mexico Bank	Certificate of deposit	750,000	750,000	250,000	500,000	50%	250,000	273,720	23,720
First Savings	Certificate of deposit	3,000,000	3,000,000	250,000	2,750,000	50%	1,375,000	1,420,417	45,417
Washington Federal Savings	Certificate of deposit	250,000	250,000	250,000	-	50%	-	14,221	14,221
Wells Fargo Bank	Certificates of deposit	8,750,000	8,750,000	-	8,750,000	50%	4,375,000	13,211,260	8,836,260
Wells Fargo Bank	US Gov't Securities	22,465,827	22,465,827	22,465,827	-	50%	-	-	-
Western Heritage	Certificate of deposit	250,000	250,000	250,000	-	50%	-	-	-
White Sands FCU	Certificate of deposit	150,000	150,000	150,000	-	50%	-	-	-
White Sands FCU	Certificate of deposit	100,000	100,000	100,000	-	50%	-	-	-
Dona Ana County Finance									
DAC Waste Systems Bonds	County bonds	5,940,000	5,940,000	-	-		-	-	-
		\$ 50,905,827	50,905,827	24,465,827	20,500,000		10,250,000	21,882,389	11,632,389

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF COLLATERAL  
AS OF JUNE 30, 2015**

<b>BANK</b>	<b>CUSIP</b>	<b>CURRENT SHARES OR FACE VALUE</b>	<b>COUPON OR RATE</b>	<b>MARKET VALUE</b>	<b>MATURITY DATE</b>
<b>BANK OF THE WEST</b>					
FNMA CONV 30 YR SF	31419KD69	\$ 63,897	4.0000%	\$ 66,050	12/1/2040
GNMA2 ARM MULTIPLE	36179M6H8	114,723	2.0000%	117,940	3/20/2043
UNMHG UNIVERSITY OF NEW MEXICO-GALLUP	914684CP8	75,000	4.0000%	75,182	8/1/2017
FNMA CONV 30 YR SF	3138MAKS6	110,820	3.0000%	111,002	9/1/2042
Total Bank of the West				\$ <u>370,174</u>	
<b>CENTURY BANK</b>					
SAN MIGUEL COUNTY NM GROSS RC	799108DA0	427,659	4.0000%	\$ 445,200	6/1/2019
BELEN NM CONS SCH DIST NO 002	077581MQ6	299,634	3.7500%	309,195	8/1/2020
SANDOVAL CNTY NM	80004PCW0	370,000	3.8500%	386,254	12/15/2019
GRANT COUNTY NM	387766BD9	283,819	3.0000%	290,070	9/1/2016
LEA CNTY N MEX PUB SCH DIST NO	521513AX9	730,944	4.0000%	761,377	6/15/2021
Total Century Bank				\$ <u>2,192,096</u>	
<b>CITIZENS BANK-COUNTY</b>					
FHLB	313372SZ8	2,001,235	3.0000%	\$ 1,982,617	2/23/2018
Total Citizen's Bank - County				\$ <u>1,982,617</u>	
<b>FIRST NATIONAL BANK OF SANTA FE</b>					
FNMA SERIES 2014-34 CLASS MA	3136AKEN9	2,504,914	3.0000%	2,615,521	2/25/2044
FHLMC SERIES 4316 CLASS VE	3137B9AC9	166,657	3.0000%	172,537	8/15/2025
				<u>2,788,058</u>	
<b>FIRST NEW MEXICO BANK</b>					
HOBBS NEW MEXICO SCHOOL DISTRICT	433866DS6	274,369	4.0000%	\$ <u>273,720</u>	4/15/2025
<b>FIRST SAVINGS BANK</b>					
FNMA AGENCY NOTES	3136FPKH9	150,168	2.0000%	151,325	12/30/2015
FNMA AGENCY NOTES	3135G0ES8	150,464	1.3800%	151,736	11/15/2016
FHLMC 10YR	31306xQD8	555,403	2.5000%	553,477	9/1/2022
FHLMC 10YR	31307BJW1	53,261	2.5000%	52,741	3/1/2023
FNMA 10YR	31418BB54	103,244	3.0000%	103,318	4/1/2024
GNMA 15YR	36176XE21	61,773	3.0000%	62,026	3/15/2027
FNMA 15YR	3138EKJA4	156,775	2.5000%	153,629	1/1/2028
GNR 2010-115 QG	38377KKM1	9,616	3.0000%	9,561	11/20/2038
GNR 2010-150 GJ	38377NLJ1	10,516	3.0000%	10,458	9/20/2039
FNR 2010-135 CH	31398SN66	96,889	3.0000%	95,637	4/25/2040
FNR 2010-135 CH	31398SN66	58,134	3.0000%	57,382	4/25/2040
FNR 2010-135 CH	31398SN66	19,378	3.0000%	19,127	4/25/2040
Total First Savings Bank				\$ <u>1,420,417</u>	
<b>US BANK</b>					
FIRST UNION COMBINED FDS--PNC	TAX COST			\$ <u>2,545,925</u>	06/01/2016
Total US Bank				\$ <u>2,545,925</u>	
<b>WELLS FARGO</b>					
FG A93786	312942F34	1,861,225	4.0000%	\$ 1,977,996	9/1/2040
FN AI1163	3138AEJH7	3,735,888	4.5000%	4,064,621	4/1/2041
FN AR9198	3138W7GG3	952,549	3.0000%	956,125	3/1/2043
FN AR9199	3138W7GH1	932,100	3.0000%	935,456	3/1/2043
FN AU4152	3138X3TJ1	3,634,018	4.0000%	3,862,217	9/1/2043
FN 890311	31410LDQ2	76,845	4.5000%	83,515	3/1/2041
FN AB7099	31417D3H4	2,478,970	3.0000%	2,489,051	11/1/2042
FN AB6396	31417DDA8	47,059	3.0000%	47,251	10/1/2042
FN AB6498	31417DGG2	4,589,447	3.0000%	4,608,119	10/1/2042
FN AB6814	31417DSC8	2,312,096	3.0000%	2,321,507	10/1/2042
FN AD1656	31418NZW3	700,748	4.5000%	761,828	3/1/2040
Total Wells Fargo				\$ <u>22,107,686</u>	
<b>WASHINGTON FEDERAL</b>					
FHLMC GOLD PC A94288 2.50%	3620EoNW2	\$ 200,000	2.5000%	\$ 14,221	8/20/2061
Total Washington Federal				\$ <u>14,221</u>	



**STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF FUND BALANCES  
AS OF JUNE 30, 2015**

	Special Revenue Fund						Total Governmental Funds
	General Fund	Fire Districts	County Flood Commission	Spaceport Gross Receipts	Debt Service Fund	Nonmajor Governmental Funds	
<b>Fund Balances:</b>							
<b>Nonspendable:</b>							
Inventory	\$ -	-	-	-	-	-	-
Subtotal nonspendable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Restricted for:</b>							
Sanitation	-	-	-	-	-	-	-
Detention center operations	-	-	-	-	-	813,364	813,364
Farm and range improvements	-	-	-	-	-	9,594	9,594
Road/drainage improvements	206,750	-	-	-	-	702,995	909,745
Water system/Wastewater improvements	-	-	-	-	-	-	-
Flood control projects	-	-	9,017,286	-	-	-	9,017,286
Airport	148,587	-	-	-	-	40,459	189,046
Debt service reserve	-	-	-	3,524,122	-	-	3,524,122
County clerk operations	-	-	-	-	-	250,911	250,911
Environmental projects	-	-	-	-	-	134,920	134,920
DWI enforcement and education	-	-	-	-	-	310,101	310,101
Public safety	17,057	8,492,937	-	-	-	746,791	9,256,785
Law enforcement enhancement	-	-	-	-	-	19,301	19,301
Appraisal operations	-	-	-	-	-	1,546,291	1,546,291
Spaceport	-	-	-	-	-	-	-
Medicaid fund	-	-	-	-	-	3,578,159	3,578,159
Sustainable housing and community planni	-	-	-	-	-	2,116	2,116
Infrastructure improvements	-	-	-	-	-	80,680	80,680
E-911 emergency dispatch center	-	-	-	-	-	2,099,104	2,099,104
Other purposes	301,515	-	-	-	-	-	301,515
Subtotal restricted	<u>673,909</u>	<u>8,492,937</u>	<u>9,017,286</u>	<u>-</u>	<u>3,524,122</u>	<u>10,334,786</u>	<u>32,043,040</u>
<b>Committed to:</b>							
Debt service	-	-	-	-	163,028	-	163,028
Public safety	722,718	-	-	-	-	-	722,718
Employee training and equipment	-	-	-	-	-	16,924	16,924
Crisis Triage Center	-	-	-	-	-	1,581,923	1,581,923
Road/drainage improvements	90,868	-	-	-	-	-	90,868
Subtotal committed	<u>813,586</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,028</u>	<u>1,598,847</u>	<u>2,575,461</u>
<b>Assigned to:</b>							
Environmental projects	128,790	-	-	-	-	-	128,790
Public safety	344,000	-	-	-	-	-	344,000
Road/drainage improvements	420,444	-	-	-	-	-	420,444
Health and welfare	-	-	-	-	-	5,147,104	5,147,104
Other purposes	1,838,429	-	-	-	-	-	1,838,429
Subtotal assigned	<u>2,731,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,147,104</u>	<u>7,878,767</u>
<b>Unassigned:</b>							
	28,321,385	-	-	(632,612)	(69,923)	(7,628)	27,611,222
Total fund balances	<u>\$ 32,540,543</u>	<u>8,492,937</u>	<u>9,017,286</u>	<u>(632,612)</u>	<u>3,617,227</u>	<u>17,073,109</u>	<u>70,108,490</u>

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF RECONCILIATION OF  
PROPERTY TAX RECEIVABLE  
FOR THE YEAR ENDED JUNE 30, 2015**

**Reconciliation of Property Taxes Receivable**

Taxes receivable, beginning of year	\$	9,645,883
2014 Allowance added back		101,371
2004 Tax year dropped off		(98,465)
2014 Property tax assessment		117,286,852
Tax roll corrections and adjustments, net		<u>(235,369)</u>
Subtotal - net taxes due		126,700,272
Less Taxes Collected:		
Current		113,016,186
Delinquent		3,737,861
Taxes collected in advance applied to current year		<u>369,089</u>
Subtotal - net taxes collected		117,123,136
Total taxes to be collected		9,577,136
Allowance for uncollected taxes		<u>(92,898)</u>
Taxes receivable, end of year (net of allowance)	\$	9,484,238
Property Taxes Receivable by Years:		
2014	\$	5,000,612
2013		2,006,860
2012		643,394
2011		449,495
2010		388,987
2009		372,322
2008		270,054
2007		176,473
2006		189,408
2005		<u>79,531</u>
Total taxes receivable		9,577,136
Allowance for uncollected taxes		<u>(92,898)</u>
Taxes receivable, end of year, net of allowance	\$	<u><u>9,484,238</u></u>

STATE OF NEW MEXICO  
DONA ANA COUNTY  
COUNTY TREASURER'S PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2015

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
<b>DOÑA ANA COUNTY:</b>									
General Ad Valorem	2014	\$ 39,579,232	38,035,405	38,035,405	38,035,405	38,035,405	14,975	-	1,528,852
General Ad Valorem	2013	38,588,148	957,701	38,028,513	957,701	38,028,513	5,429	-	554,206
General Ad Valorem	2012	37,447,373	571,875	37,237,237	571,875	37,237,237	2,038	-	208,098
General Ad Valorem	2011	36,021,593	91,369	35,871,906	91,369	35,871,906	1,452	-	148,235
General Ad Valorem	2010	35,506,384	47,135	35,377,438	47,135	35,377,438	1,251	-	127,695
General Ad Valorem	2009	34,120,257	21,469	33,982,357	21,469	33,982,357	1,338	-	136,562
General Ad Valorem	2008	31,682,478	12,904	31,592,751	12,904	31,592,751	870	-	88,857
General Ad Valorem	2007	28,817,309	6,349	28,774,809	6,349	28,774,809	412	-	42,088
General Ad Valorem	2006	25,341,399	4,435	25,282,235	4,435	25,282,235	574	-	58,590
General Ad Valorem	2005	23,054,285	4,242	23,034,913	4,242	23,034,913	188	-	19,184
<b>TOTAL GENERAL AD VALOREM</b>		<b>330,158,458</b>	<b>39,752,884</b>	<b>327,217,564</b>	<b>39,752,884</b>	<b>327,217,564</b>	<b>28,527</b>	<b>-</b>	<b>2,912,367</b>
Non-Rendition Penalty	2014	124,829	96,790	96,790	96,790	96,790	272	-	27,767
Non-Rendition Penalty	2013	98,116	8,485	78,271	8,485	78,271	192	-	19,653
Non-Rendition Penalty	2012	101,566	3,990	85,309	3,990	85,309	158	-	16,099
Non-Rendition Penalty	2011	99,162	2,266	86,076	2,266	86,076	127	-	12,959
Non-Rendition Penalty	2010	97,441	1,324	86,218	1,324	86,218	109	-	11,114
Non-Rendition Penalty	2009	96,726	873	87,392	873	87,392	90	-	9,244
Non-Rendition Penalty	2008	52,764	79	51,398	79	51,398	13	-	1,353
Non-Rendition Penalty	2007	56,289	43	54,892	43	54,892	14	-	1,383
Non-Rendition Penalty	2006	115,925	480	110,273	480	110,273	55	-	5,597
Non-Rendition Penalty	2005	121,891	527	117,781	527	117,781	40	-	4,070
<b>TOTAL NON-RENDITION PENALTY</b>		<b>964,709</b>	<b>114,857</b>	<b>854,400</b>	<b>114,857</b>	<b>854,400</b>	<b>1,070</b>	<b>-</b>	<b>109,239</b>
County Debt Service	2014	335,520	321,125	321,125	321,125	321,125	140	-	14,255
County Debt Service	2013	382,685	9,325	375,551	9,325	375,551	69	-	7,065
County Debt Service	2012	554,209	8,083	551,177	8,083	551,177	29	-	3,003
County Debt Service	2011	561,418	1,425	559,229	1,425	559,229	21	-	2,168
County Debt Service	2010	574,322	753	572,407	753	572,407	19	-	1,896
County Debt Service	2009	551,736	366	549,993	366	549,993	17	-	1,726
County Debt Service	2008	487,562	214	486,264	214	486,264	13	-	1,285
County Debt Service	2007	521,112	127	519,970	127	519,970	11	-	1,131
County Debt Service	2006	541,899	103	540,639	103	540,639	12	-	1,248
County Debt Service	2005	586,476	119	585,818	119	585,818	6	-	652
<b>TOTAL COUNTY DEBT SERVICE</b>		<b>5,096,939</b>	<b>341,640</b>	<b>5,062,173</b>	<b>341,640</b>	<b>5,062,173</b>	<b>337</b>	<b>-</b>	<b>34,429</b>

STATE OF NEW MEXICO  
DONA ANA COUNTY  
COUNTY TREASURER'S PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2015

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
Administrative Fees	2014	4,200	3,239	3,239	3,239	3,239	9	-	952
Administrative Fees	2013	4,237	284	3,610	284	3,610	6	-	621
Administrative Fees	2012	4,361	125	3,852	125	3,852	5	-	504
Administrative Fees	2011	4,438	53	4,011	53	4,011	4	-	423
Administrative Fees	2010	4,595	36	4,211	36	4,211	4	-	380
Administrative Fees	2009	4,552	21	4,218	21	4,218	3	-	331
Administrative Fees	2008	4,882	14	4,602	14	4,602	3	-	277
Administrative Fees	2007	3,184	5	3,074	5	3,074	1	-	109
Administrative Fees	2006	3,120	3	3,034	3	3,034	1	-	85
Administrative Fees	2005	3,251	2	3,194	2	3,194	1	-	56
<b>TOTAL ADMINISTRATIVE FEES</b>		<b>40,820</b>	<b>3,782</b>	<b>37,045</b>	<b>3,782</b>	<b>37,045</b>	<b>37</b>	<b>-</b>	<b>3,738</b>
Flood Levy	2014	2,227,447	2,102,946	2,102,946	2,102,946	2,102,946	1,208	-	123,293
Flood Levy	2013	2,187,899	67,124	2,132,927	67,124	2,132,927	533	-	54,439
Flood Levy	2012	2,058,918	38,966	2,041,534	38,966	2,041,534	169	-	17,215
Flood Levy	2011	1,952,861	6,897	1,941,128	6,897	1,941,128	114	-	11,619
Flood Levy	2010	1,882,833	3,467	1,872,974	3,467	1,872,974	96	-	9,763
Flood Levy	2009	1,832,041	1,937	1,822,795	1,937	1,822,795	90	-	9,156
Flood Levy	2008	1,654,679	1,262	1,647,816	1,262	1,647,816	66	-	6,797
Flood Levy	2007	1,504,035	634	1,498,621	634	1,498,620	51	1	5,363
Flood Levy	2006	1,327,721	381	1,322,883	381	1,322,883	47	-	4,791
Flood Levy	2005	1,196,507	348	1,193,863	348	1,193,863	26	-	2,618
<b>TOTAL FLOOD LEVY</b>		<b>17,824,941</b>	<b>2,223,962</b>	<b>17,577,487</b>	<b>2,223,962</b>	<b>17,577,486</b>	<b>2,400</b>	<b>1</b>	<b>245,054</b>
<b>TOTAL DOÑA ANA COUNTY</b>		<b>354,085,867</b>	<b>42,437,125</b>	<b>350,748,669</b>	<b>42,437,125</b>	<b>350,748,668</b>	<b>32,371</b>	<b>1</b>	<b>3,304,827</b>
<b>MUNICIPALITIES:</b>									
City of Las Cruces	2014	14,434,851	13,982,535	13,982,535	13,880,210	13,880,210	4,387	102,325	447,929
City of Las Cruces	2013	14,196,114	269,658	14,010,218	458,095	13,995,018	1,803	15,200	184,093
City of Las Cruces	2012	13,800,766	162,769	13,761,871	141,170	13,724,300	377	37,571	38,518
City of Las Cruces	2011	13,344,779	22,431	13,317,882	57,090	13,317,047	261	835	26,636
City of Las Cruces	2010	13,132,017	11,290	13,109,808	12,379	13,109,196	215	612	21,994
City of Las Cruces	2009	12,713,775	3,800	12,694,034	4,817	12,693,666	192	368	19,549
City of Las Cruces	2008	11,806,182	1,498	11,790,044	1,795	11,789,834	157	210	15,981
City of Las Cruces	2007	10,575,821	561	10,566,418	702	10,566,391	91	27	9,312
City of Las Cruces	2006	9,071,400	505	9,061,035	579	9,060,987	101	48	10,264
City of Las Cruces	2005	8,075,315	594	8,071,029	673	8,071,002	42	27	4,244
<b>TOTAL CITY OF LAS CRUCES</b>		<b>121,151,020</b>	<b>14,455,641</b>	<b>120,364,874</b>	<b>14,557,510</b>	<b>120,207,651</b>	<b>7,626</b>	<b>157,223</b>	<b>778,520</b>

STATE OF NEW MEXICO  
DONA ANA COUNTY  
COUNTY TREASURER'S PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2015

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
Village of Hatch	2014	88,557	80,862	80,862	80,059	80,059	75	803	7,620
Village of Hatch	2013	86,902	5,404	82,523	5,811	82,052	42	471	4,337
Village of Hatch	2012	84,447	2,805	83,679	2,289	83,078	7	601	761
Village of Hatch	2011	76,582	158	76,071	983	76,071	5	-	506
Village of Hatch	2010	65,760	101	65,414	121	65,414	3	-	343
Village of Hatch	2009	61,342	14	61,190	14	61,190	1	-	151
Village of Hatch	2008	58,091	8	57,929	8	57,929	2	-	160
Village of Hatch	2007	53,857	-	53,700	-	53,700	2	-	155
Village of Hatch	2006	50,121	-	49,959	-	49,959	2	-	160
Village of Hatch	2005	47,470	-	47,320	-	47,320	1	-	149
<b>TOTAL VILLAGE OF HATCH</b>		<b>673,129</b>	<b>89,352</b>	<b>658,647</b>	<b>89,285</b>	<b>656,772</b>	<b>140</b>	<b>1,875</b>	<b>14,342</b>
Town of Mesilla	2014	79,325	76,520	76,520	75,271	75,270	27	1,250	2,778
Town of Mesilla	2013	79,632	3,548	78,676	4,881	78,635	9	41	947
Town of Mesilla	2012	77,208	2,730	76,957	2,531	76,747	3	210	248
Town of Mesilla	2011	67,542	86	67,421	2,192	67,421	1	-	120
Town of Mesilla	2010	69,436	11	69,325	16	69,325	1	-	110
Town of Mesilla	2009	65,956	-	65,948	-	65,948	-	-	8
Town of Mesilla	2008	60,652	-	60,651	-	60,651	-	-	1
Town of Mesilla	2007	54,818	-	54,818	-	54,818	-	-	-
Town of Mesilla	2006	49,268	-	49,266	-	49,266	-	-	2
Town of Mesilla	2005	44,895	-	44,895	-	44,895	-	-	-
<b>TOTAL TOWN OF MESILLA</b>		<b>648,732</b>	<b>82,895</b>	<b>644,477</b>	<b>84,891</b>	<b>642,976</b>	<b>41</b>	<b>1,501</b>	<b>4,214</b>
City of Sunland Park	2014	1,558,951	1,465,660	1,465,660	1,443,849	1,443,849	905	21,811	92,386
City of Sunland Park	2013	1,351,554	37,407	1,315,539	52,235	1,313,389	349	2,150	35,666
City of Sunland Park	2012	1,196,056	17,959	1,184,360	15,992	1,180,905	114	3,455	11,582
City of Sunland Park	2011	507,433	1,758	504,129	2,314	503,842	32	287	3,272
City of Sunland Park	2010	501,856	883	499,014	523	498,652	28	362	2,814
City of Sunland Park	2009	474,283	555	471,204	597	471,161	30	43	3,049
City of Sunland Park	2008	412,719	359	411,029	472	411,023	16	6	1,674
City of Sunland Park	2007	380,975	215	379,746	216	379,746	12	-	1,217
City of Sunland Park	2006	341,060	159	339,944	159	339,944	11	-	1,105
City of Sunland Park	2005	304,051	132	303,207	132	303,207	8	-	836
<b>TOTAL CITY OF SUNLAND PARK</b>		<b>7,028,938</b>	<b>1,525,087</b>	<b>6,873,832</b>	<b>1,516,489</b>	<b>6,845,718</b>	<b>1,505</b>	<b>28,114</b>	<b>153,601</b>
<b>TOTAL MUNICIPALITIES</b>		<b>129,501,819</b>	<b>16,152,975</b>	<b>128,541,830</b>	<b>16,248,175</b>	<b>128,353,117</b>	<b>9,312</b>	<b>188,713</b>	<b>950,677</b>

STATE OF NEW MEXICO  
DONA ANA COUNTY  
COUNTY TREASURER'S PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2015

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
<b>SCHOOL DISTRICTS:</b>									
Las Cruces PSD #2	2014	30,457,667	29,313,172	29,313,172	29,081,750	29,081,750	11,102	231,422	1,133,393
Las Cruces PSD #2	2013	30,132,802	652,655	29,684,728	1,009,202	29,648,250	4,346	36,478	443,728
Las Cruces PSD #2	2012	29,748,614	398,004	29,642,183	356,331	29,555,564	1,032	86,619	105,399
Las Cruces PSD #2	2011	29,168,240	61,222	29,095,753	157,678	29,091,990	703	3,763	71,784
Las Cruces PSD #2	2010	29,481,027	31,510	29,419,739	35,077	29,416,688	594	3,051	60,694
Las Cruces PSD #2	2009	28,680,424	13,003	28,625,727	14,260	28,623,829	531	1,898	54,166
Las Cruces PSD #2	2008	26,895,992	7,362	26,853,415	6,433	26,851,633	413	1,782	42,164
Las Cruces PSD #2	2007	24,286,976	3,731	24,257,077	4,181	24,256,990	290	87	29,609
Las Cruces PSD #2	2006	20,945,567	3,044	20,915,931	3,293	20,915,770	287	161	29,349
Las Cruces PSD #2	2005	19,052,334	2,901	19,044,398	3,072	19,044,353	77	45	7,859
<b>TOTAL LAS CRUCES PSD #2</b>		<b>268,849,643</b>	<b>30,486,604</b>	<b>266,852,123</b>	<b>30,671,277</b>	<b>266,486,817</b>	<b>19,375</b>	<b>365,306</b>	<b>1,978,145</b>
Hatch Valley SD #11	2014	959,118	896,292	896,292	887,548	887,548	609	8,744	62,217
Hatch Valley SD #11	2013	938,196	31,806	902,903	35,450	900,212	342	2,691	34,951
Hatch Valley SD #11	2012	900,987	22,102	892,215	19,874	889,122	85	3,093	8,687
Hatch Valley SD #11	2011	870,872	2,894	864,653	6,477	864,393	60	260	6,159
Hatch Valley SD #11	2010	863,567	2,703	858,583	2,510	858,323	48	260	4,936
Hatch Valley SD #11	2009	825,376	871	821,621	888	821,621	37	-	3,718
Hatch Valley SD #11	2008	803,187	830	799,634	830	799,634	35	-	3,518
Hatch Valley SD #11	2007	581,341	310	579,001	322	579,001	23	-	2,317
Hatch Valley SD #11	2006	710,673	150	708,908	150	708,908	17	-	1,748
Hatch Valley SD #11	2005	681,171	149	680,473	149	680,473	7	-	691
<b>TOTAL HATCH VALLEY SD #11</b>		<b>8,134,488</b>	<b>958,107</b>	<b>8,004,283</b>	<b>954,198</b>	<b>7,989,235</b>	<b>1,263</b>	<b>15,048</b>	<b>128,942</b>
Gadsden ISD #16	2014	13,715,472	12,787,651	12,787,651	12,631,409	12,631,409	9,000	156,242	918,821
Gadsden ISD #16	2013	12,984,133	438,893	12,576,614	540,450	12,549,177	3,953	27,437	403,566
Gadsden ISD #16	2012	12,477,397	232,216	12,319,597	200,747	12,269,102	1,531	50,495	156,269
Gadsden ISD #16	2011	12,044,080	51,351	11,931,077	76,093	11,923,481	1,096	7,596	111,907
Gadsden ISD #16	2010	11,973,413	25,794	11,873,459	21,767	11,865,984	970	7,475	98,984
Gadsden ISD #16	2009	11,331,204	17,179	11,235,926	15,615	11,231,794	924	4,132	94,354
Gadsden ISD #16	2008	10,915,762	11,576	10,839,191	9,932	10,835,679	743	3,512	75,828
Gadsden ISD #16	2007	10,101,468	5,881	10,041,135	4,346	10,039,256	585	1,879	59,748
Gadsden ISD #16	2006	9,332,603	3,289	9,278,638	3,148	9,278,197	523	441	53,442
Gadsden ISD #16	2005	8,861,899	3,406	8,831,596	3,284	8,831,200	294	396	30,009
<b>TOTAL GADSDEN ISD #16</b>		<b>113,737,431</b>	<b>13,577,236</b>	<b>111,714,884</b>	<b>13,506,791</b>	<b>111,455,279</b>	<b>19,619</b>	<b>259,605</b>	<b>2,002,928</b>
<b>TOTAL SCHOOL DISTRICTS</b>		<b>390,721,562</b>	<b>45,021,947</b>	<b>386,571,290</b>	<b>45,132,266</b>	<b>385,931,331</b>	<b>40,257</b>	<b>639,959</b>	<b>4,110,015</b>

STATE OF NEW MEXICO  
DONA ANA COUNTY  
COUNTY TREASURER'S PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2015

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
<b>NEW MEXICO DFS</b>									
N. M. DFA	2014	5,524,711	5,281,852	5,281,852	5,236,406	5,236,406	2,356	45,446	240,503
N. M. DFA	2013	5,416,842	129,569	5,316,938	187,317	5,309,410	969	7,528	98,935
N. M. DFA	2012	5,325,202	76,528	5,295,657	68,085	5,279,338	287	16,319	29,258
N. M. DFA	2011	5,187,609	13,699	5,166,928	29,274	5,165,763	201	1,165	20,480
N. M. DFA	2010	5,866,770	8,340	5,846,784	8,499	5,845,597	194	1,187	19,792
N. M. DFA	2009	4,320,680	3,492	4,306,403	3,531	4,305,896	138	507	14,139
N. M. DFA	2008	4,423,573	2,592	4,411,728	2,349	4,411,238	115	490	11,730
N. M. DFA	2007	3,945,096	1,590	3,935,949	1,534	3,935,800	89	149	9,058
N. M. DFA	2006	3,643,117	1,359	3,634,196	1,384	3,634,141	87	55	8,834
N. M. DFA	2005	3,218,987	1,292	3,215,237	1,305	3,215,202	36	35	3,714
TOTAL NM DFA (Levy & Lvstkt)		<b>46,872,587</b>	<b>5,520,313</b>	<b>46,411,672</b>	<b>5,539,684</b>	<b>46,338,791</b>	<b>4,472</b>	<b>72,881</b>	<b>456,443</b>
<b>DOÑA ANA BRANCH COMMUNITY COLLEGE:</b>									
NMSU									
DABCC	2014	7,943,696	7,591,855	7,591,855	7,525,085	7,525,086	3,413	66,769	348,428
DABCC	2013	7,786,139	189,090	7,641,473	273,475	7,630,410	1,403	11,063	143,263
DABCC	2012	7,648,413	111,382	7,606,636	98,845	7,582,641	405	23,995	41,372
DABCC	2011	7,477,124	18,979	7,447,974	41,850	7,446,263	283	1,711	28,867
DABCC	2010	7,476,782	9,806	7,451,842	10,012	7,450,301	242	1,541	24,698
DABCC	2009	7,201,537	4,762	7,178,759	4,830	7,177,891	221	868	22,557
DABCC	2008	6,732,809	2,934	6,714,826	2,558	6,714,062	174	764	17,809
DABCC	2007	6,098,933	1,473	6,085,531	1,385	6,085,296	130	235	13,272
DABCC	2006	5,348,324	1,007	5,335,848	1,039	5,335,765	121	83	12,355
DABCC	2005	4,966,894	986	4,962,171	1,005	4,962,117	46	54	4,677
TOTAL DABCC - NMSU (Oper. & Debt)		<b>68,680,651</b>	<b>7,932,274</b>	<b>68,016,915</b>	<b>7,960,084</b>	<b>67,909,832</b>	<b>6,438</b>	<b>107,083</b>	<b>657,298</b>
<b>WATERSHED DISTRICT</b>									
McClead WD	2014	4,853	4,753	4,753	4,787	4,751	1	2	99
McClead WD	2013	4,879	162	4,834	162	4,834	-	-	45
McClead WD	2012	4,928	-	4,928	-	4,928	-	-	-
McClead WD	2011	4,912	-	4,912	-	4,912	-	-	-
McClead WD	2010	4,833	-	4,833	-	4,833	-	-	-
McClead WD	2009	2,974	-	2,974	-	2,974	-	-	-
McClead WD	2008	2,977	-	2,977	-	2,977	-	-	-
McClead WD	2007	2,852	-	2,852	-	2,852	-	-	-
McClead WD	2006	2,795	-	2,795	-	2,795	-	-	-
McClead WD	2005	2,781	-	2,781	-	2,781	-	-	-
TOTAL McCLEAD WD		<b>38,784</b>	<b>4,915</b>	<b>38,639</b>	<b>4,949</b>	<b>38,637</b>	<b>1</b>	<b>2</b>	<b>144</b>
TOTAL NMST, DABCC & WATERSHED		<b>115,592,022</b>	<b>13,457,502</b>	<b>114,467,226</b>	<b>13,504,717</b>	<b>114,287,260</b>	<b>10,911</b>	<b>179,966</b>	<b>1,113,885</b>

STATE OF NEW MEXICO  
DONA ANA COUNTY  
COUNTY TREASURER'S PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2015

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
<b>SOIL &amp; WATER CONSERVATION DISTRICT</b>									
Caballo SWCD	<b>2014</b>	48,354	45,514	45,514	44,430	44,430	28	1,084	2,812
Caballo SWCD	<b>2013</b>	47,599	2,332	45,699	2,808	45,699	18	-	1,882
Caballo SWCD	<b>2012</b>	46,551	176	46,410	212	46,410	1	-	140
Caballo SWCD	<b>2011</b>	-	-	-	-	-	-	-	-
Caballo SWCD	<b>2010</b>	-	-	-	-	-	-	-	-
Caballo SWCD	<b>2009</b>	-	-	-	-	-	-	-	-
Caballo SWCD	<b>2008</b>	-	-	-	-	-	-	-	-
Caballo SWCD	<b>2007</b>	-	-	-	-	-	-	-	-
Caballo SWCD	<b>2006</b>	-	-	-	-	-	-	-	-
Caballo SWCD	<b>2005</b>	-	-	-	-	-	-	-	-
Total Caballo SWCD		<u>142,504</u>	<u>48,022</u>	<u>137,623</u>	<u>47,450</u>	<u>136,539</u>	<u>47</u>	<u>1,084</u>	<u>4,834</u>
<b>GRAND TOTALS</b>		<u>\$ 990,043,774</u>	<u>117,117,571</u>	<u>980,466,638</u>	<u>117,369,733</u>	<u>979,456,915</u>	<u>92,898</u>	<u>1,009,723</u>	<u>9,484,238</u>



**STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF JOINT POWERS AGREEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

<b>#</b>	<b>Contract Number</b>	<b>Participants</b>	<b>Responsible Party for Operations</b>	<b>Beginning and Ending Dates</b>	<b>Scope of Work</b>	<b>Total Estimated Amount of Project</b>	<b>Contribution June 30, 2015</b>	<b>Audit Responsibility</b>	<b>Revenues and Expenditures Reported</b>
1	90DAC.2910.1	Elephant Butte Irrigation District	EBID	7/1/1990 Auto - renews	Repair and maintenance of certain dams and flood control structures - Flood Commission @ 75%; EBID @ 25%	Project costs vary from year to year	\$ -	EBID	DAC
2	95/2910.1	CLC, Mesilla, Hatch, Sunland Park, Anthony, DAC	CLC	6/1995 and amendments Perpetual	Mesilla Valley Regional Dispatch Authority (MVRDA)	Project costs vary from year to year 10001-10110-72535	\$ 1,319,516	CLC	CLC
3	95/2910.601-0044	City Of Las Cruces. NM State Police	CLC	6/13/1995 Perpetual	Metro Narcotics - investigation of drug offenses	Project costs vary from year to year 10001-10225-72545	\$ 225,543	CLC	CLC
4	96/2910.19	City of Las Cruces	N/A	5/12/1987 Perpetual	Establish a joint City/County Commission for subdivision & zoning matters (Extraterritorial Zoning Commission - ETZ)	Absorbed by General Fund	\$ -	DAC	DAC
5	98/2910.8	Town of Mesilla	DAC	4/9/1997 Perpetual	DAC to perform plan review services and permit inspections. County can collect standard building permit fee.	Absorbed by General Fund	\$ -	DAC	DAC
6	98/2910.9	Village of Hatch	DAC	5/25/1997 Perpetual	DAC to perform plan review services and permit inspections. County can collect standard building permit fee.	Absorbed by General Fund	\$ -	DAC	DAC
7	99/2910.18	Las Cruces, Mesilla, Hatch, Sunland Park, NMSU, EBID, Anthony Water & Sanitation District	LRGWO	10/8/1996 Perpetual	Lower Rio Grande Water Users Organization to complete and implement regional water plan.	Absorbed by General Fund	\$ -	CLC	CLC
8	99/2910.21	DAC Flood Commissioner	DAC	3/13/1990 Perpetual	DAC provides in-kind services: personnel and office space	Project costs vary from year to year	\$ -	DAC	DAC

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF JOINT POWERS AGREEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

<b>#</b>	<b>Contract Number</b>	<b>Participants</b>	<b>Responsible Party for Operations</b>	<b>Beginning and Ending Dates</b>	<b>Scope of Work</b>	<b>Total Estimated Amount of Project</b>	<b>Contribution June 30, 2015</b>	<b>Audit Responsibility</b>	<b>Revenues and Expenditures Reported</b>
9	00/2910.2 2	City Of Las Cruces, Town of Mesilla	N/A	12/21/1989 Perpetual	Metropolitan Planning Organization	Project costs vary from year to year 10001-10110-72493	\$ 15,260	CLC	CLC
10	04-0015	NM Taxation and Revenue Department	TRD	10/3/2003 Perpetual	DAC to Issue Taxpayer NM CRS ID Numbers.	Project costs vary from year to year	\$ -	TRD	TRD
11	09-039	City of Las Cruces-Animal Services	CLC	10/30/2008 Perpetual	Mesilla Valley Animal Services Center	Project costs vary from year to year	\$ 901,787	CLC	CLC
12	09-191	City of Sunland Park	CSP/DAC	2/24/2009 Perpetual	Camino Real Regional Utility Authority	Project costs vary from year to year	\$ -	CRRUA	CRRUA
13	10-167	EMNRD - Forestry Division	DAC/Forestry	1/18/2010 Perpetual	Wildland Fire Protection and Suppression. Replaces JPA executed 3/2/83 and JPA 79-521-2300-0028. Spells out reimbursement terms.	Per Event	\$ -	DAC	DAC

**Legend:**

CLC - City of Las Cruces  
CRRUA - Camino Real Regional Utility Authority  
DAC - Doña Ana County  
EMNRD - Energy, Minerals and Natural Resources Department  
LRGWUO - Lower Rio Grande Water Users Organization  
TRD - New Mexico Taxation and Revenue Department

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

Federal Grantor/Program Title	Federal CFDA Number	Project/ Pass-Through Number	Award Amount	Accrued or (Unearned) Revenue at June 30, 2014	Adjustments	Receipts	Expenditures	Accrued or (Unearned) Revenue at June 30, 2015
<b>U.S. Dept of Housing and Urban Dev.</b>								
<b>Direct Funding:</b>								
Sustainable Communities Regional Planning Grants	14.703	NMRIP0064-11	\$ 2,000,000	348,367	-	(730,511)	650,226	268,082
<b>Total U.S. Dept of Housing and Urban Development</b>			<b>2,000,000</b>	<b>348,367</b>	<b>-</b>	<b>(730,511)</b>	<b>650,226</b>	<b>268,082</b>
<b>U.S. Dept of Agriculture</b>								
<b>Rural Development</b>								
RUS Chaparral WW Grant FY2011	10.770		1,413,555	-	-	(213,679)	213,679	-
RUS Chaparral WW Loan FY2011	10.770		343,000	5,265	-	(29,348)	24,083	-
<b>Total U.S. Dept of Agriculture</b>			<b>1,756,555</b>	<b>5,265</b>	<b>-</b>	<b>(243,027)</b>	<b>237,762</b>	<b>-</b>
<b>Federal Emergency Management Assistance (FEMA)</b>								
<b>JAG Program Cluster</b>								
Hazard Mitigation Grant	97.039	FEMA-1783-DR-NM	67,500	13,562	-	(13,562)	-	-
State Homeland Security Grant EMPG	97.042	2012-EP-00039-S01	129,719	34,331	-	(34,331)	-	-
State Homeland Security Grant EMPG	97.042	2013-EP-00079-S01	20,000	-	-	-	-	-
State Homeland Security Grant EMPG	97.042	2014-EP-00047-S01	133,590	-	-	(95,425)	123,633	28,208
Subtotal JAG Program Cluster			<b>350,809</b>	<b>47,893</b>	<b>-</b>	<b>(143,318)</b>	<b>123,633</b>	<b>28,208</b>
<b>Homeland Security Cluster</b>								
State Homeland Security Grant Per Diem	97.067	* 2011-SS-00094-S01-DONA ANA	9,790	9,693	-	(9,693)	-	-
State Homeland Security Grant Prime Mower	97.067	* 2011-SS-00094-S01-DONA ANA	45,000	44,125	-	(44,436)	311	-
State Homeland Security Grant	97.067	* 2012-SS-00097-S01-DONA ANA	89,848	6,356	-	(6,356)	-	-
State Homeland Security Grant	97.067	* 2013-SS-00152-S01	66,982	23,584	-	(62,321)	38,737	-
State Homeland Security Grant Per Diem	97.067	* 2013-SS-00152-S01-Per Diem	10,000	-	-	-	4,552	4,552
State Homeland Security Grant	97.067	* 2014-SS-00030-S01-DONA ANA	175,537	-	-	-	-	-
State Homeland Security Grant Comp	97.067	* 2014-SS-00030-S01-Comp	138,397	-	-	-	72,712	72,712
State Homeland Security Grant	97.067	* EMW-2011-SS-00094-S01	1,227,858	360,157	-	(512,944)	152,787	-
State Homeland Security Grant	97.067	* EMW-2012-SS-00094-S01	939,563	-	-	(108,841)	108,841	-
State Homeland Security Grant	97.067	* EMW-2013-SS-00152-S01	936,747	-	-	(507,302)	634,371	127,069
Disaster Grants - Public Assistance	97.036	4152-069	929,188	-	895,069	(838,770)	34,119	90,418
Subtotal Homeland Security Cluster			<b>4,568,910</b>	<b>443,915</b>	<b>895,069</b>	<b>(2,090,663)</b>	<b>1,046,430</b>	<b>294,751</b>
<b>Total FEMA</b>			<b>4,919,719</b>	<b>491,808</b>	<b>895,069</b>	<b>(2,233,981)</b>	<b>1,170,063</b>	<b>322,959</b>
<b>U.S. Department of Defense</b>								
Joint Land Use Study	12.610	HQ00051210045	621,645	56,503	-	(56,975)	262,807	262,335
<b>Total U.S. Dept. of Energy</b>			<b>621,645</b>	<b>56,503</b>	<b>-</b>	<b>(56,975)</b>	<b>262,807</b>	<b>262,335</b>
<b>U.S. Department of Health and Human Services</b>								
<b>Passed through NM Association of Counties:</b>								
New Mexico Health Insurance Exchange Grant	93.525	NMHIX	3,000	-	-	(3,000)	2,708	(292)
<b>Total U.S. Dept of Health and Human Services</b>			<b>3,000</b>	<b>-</b>	<b>-</b>	<b>(3,000)</b>	<b>2,708</b>	<b>(292)</b>
<b>U.S. Dept of the Interior</b>								
<b>Passed through NM Bureau of Land Mgmt:</b>								
Law Enforcement Services	15.227	L13PX00452 Opt Yr 1 - 5/1/14 Start Date	20,000	-	-	(6,596)	18,853	12,257
Law Enforcement Services	15.227	L13PX00452 Opt Yr 1 - 5/1/15 Start Date	20,000	-	-	-	2,253	2,253
<b>Total Border Health Foundation</b>			<b>40,000</b>	<b>-</b>	<b>-</b>	<b>(6,596)</b>	<b>21,106</b>	<b>14,510</b>
<b>U.S. Dept of Justice</b>								
Edward Byrne Memorial JAG-Smart Investigations	16.738	2011-DJ-BX-3080	35,556	-	-	(6,780)	6,780	-
Edward Byrne Memorial JAG-Smart Investigations	16.738	2013-DJ-BX-0841	27,071	11,257	-	(17,987)	8,400	1,670
<b>Marshal Services:</b>								
Joint Law Enforcement Operations	16.111	JLEOTFS4	17,000	475	-	(10,248)	9,773	-
Violent Offender Fugitive Trask Force - JLEO	16.111	JLEO M-14-D51-O-000153	12,000	-	-	-	12,000	12,000
Violent Offenders Task Force/Op Take Back 2014	16.111	DAC MOU #14-062	12,768	2,380	-	(7,274)	4,894	-
<b>Federal Bureau of Investigation:</b>								
FBI/Gang Grant (Agreement)	16.111	N/A	12,286	-	-	(9,738)	12,286	2,548
<b>Drug Enforcement Administration:</b>								
DEA Projects	16.111	N/A	34,749	-	-	(29,772)	32,614	2,842
<b>Total U.S. Dept of Justice</b>			<b>151,430</b>	<b>14,112</b>	<b>-</b>	<b>(81,799)</b>	<b>86,747</b>	<b>19,060</b>
<b>U.S. Dept of Transportation</b>								
<b>Passed through NM State Highway and Transportation Dept.</b>								
El Camino Real/DA School Road	20.205	LC00110	479,198	7,697	-	(7,697)	2,903	2,903
Hazardous Emergency Preparedness Grant Program	20.703	HM-HMP-0362-13-01-0	18,000	-	-	-	-	-
<b>Highway Safety Cluster</b>								
STEP GRANT	20.605	14-RF-01-031	14,980	3,271	-	(7,711)	4,440	-
STEP GRANT	20.605	15-ST-RF-031	14,980	-	-	(6,113)	14,474	8,361
STEP GRANT (100 Days/Nights...)	20.609	14-PT-DS-031	39,935	-	-	(20,679)	20,679	-
STEP GRANT (100 Days/Nights...)	20.609	15-DS-PT-031	39,935	-	-	-	-	-
Distracted Driving DNTXT	20.600	15-DD-02-031	9,975	-	-	-	9,825	9,825
Subtotal Highway Safety Cluster			<b>119,805</b>	<b>3,271</b>	<b>-</b>	<b>(34,503)</b>	<b>49,418</b>	<b>18,186</b>
Operation DWI	20.608	14-AL-64-031	30,950	6,981	-	(21,534)	14,553	-
Operation DWI	20.608	15-AL-64-031	30,950	-	-	(4,114)	14,969	10,855
Traffic and Criminal Software (TraCS)	20.608	12-HE-64-P08	221,000	22,079	-	(22,079)	-	-
Traffic and Criminal Software (TraCS)	20.608	14-HE-64-P01, P03, P04	200,000	2,808	-	(29,573)	75,433	48,668
Subtotal CFDA 20.608			<b>482,900</b>	<b>31,868</b>	<b>-</b>	<b>(77,300)</b>	<b>104,955</b>	<b>59,523</b>
<b>Total U.S. Dept of Transportation</b>			<b>1,099,903</b>	<b>42,836</b>	<b>-</b>	<b>(119,500)</b>	<b>157,276</b>	<b>80,612</b>
<b>Total Federal Expenditures</b>			<b>\$ 10,592,252</b>	<b>958,891</b>	<b>895,069</b>	<b>(3,475,389)</b>	<b>2,588,695</b>	<b>967,266</b>

\* denotes major program

**STATE OF NEW MEXICO**  
**DOÑA ANA COUNTY**  
**NOTES ON ACCOUNTING POLICIES AND PROCEDURES FOR**  
**FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

1. Special Revenue Funds are used to account for resources restricted to or designated for specific purposes by a Grantor. Generally, federal and state financial assistance is accounted for in a Special Revenue Fund and unused balances are returned to the grantor at the close of specified projects periods. Certain capital grants for construction have been accounted for in Capital Projects Funds.
2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All federal grant funds were accounted for in these funds. With this measurement focus, only current assets, deferred outflows, and current liabilities, deferred inflows, generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.
3. The modified accrual basis of accounting is used for the Governmental Fund Types and Agency Funds. This basis of accounting recognizes revenues in the accounting period, in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on General Long-Term Debt, which is recognized when the obligations are expected to be liquidated with expendable available financial resources. Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received they are recorded as deferred revenues until earned.
4. The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal funding period, extends 90 days beyond the federal funding period, in accordance with provisions in Section H. Period of Availability of Federal Funds, Part 3, OMB Circular A-133 Compliance Supplement.

**STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT)  
FOR THE YEAR ENDED JUNE 30, 2015**

#	RFB#/RFP# / State-Wide Price Agreement #	Type of Procurement	Awarded Vendor	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Name and Physical Address of ALL Vendor(s) that responded	In-State/ Out-of State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in state and chose Veteran's preference (Y or N)	Brief Description of the Scope of Work
1	State Agreements # 20-000-00-00013 & 20-000-00-00014	State of NM Contract	ACCESS TECHNOLOGIES, INC	Indefinite Quantity Contract	N/A	N/A	Out-of-State	N/A	Communications upgrade, antenna, radios and other equipment
2	Contract No. 14-040 replaces 03-001	Sole Source - BANNER Maintenance	ACS GOVERNMENT SERVICES	\$118,205.83	N/A	N/A	Out-of-State	N/A	Support and Maintenance For BANNER
3	RFP # 12-0039 - Contract 13-131 & ITB 13-0031 - & Contract 13-162	Request for Proposals	ADVANCED COMMUNICATIONS & ELECTRONICS, INC.	Indefinite Quantity Contract	None	12-0039 - Patriot Towers, 9332 N 95th Way, Suite B203 Scottsdale, AZ 85258, Key Communications, 8901 Gateway South, El Paso, TX, Advanced Tower, 2417 Baylor Rd SE, ABQ, NM 87106, Advanced Communications, 2417 Baylor Rd SE, ABQ, NM 87106 - 13-0031 - Leavitt Comm. 7508 N Re Ledge Dr. Paradise Valley AZ 85253, Advanced Communications, 2417 Baylor Rd SE, ABQ, NM, Continental Wireless, Inc. 10455 Vista Park, Dallas, TX 75238, Vincent Communications, 5773 E. Shields Ave, Fresno, CA 93727, First Comm. 234 Blountstown Hy, Tallahassee, FL 32304	In-State	N	13-0031 Radios & Pagers 12-0039 Radio Towers and Equipment.
4	RFP # 12-0039 - Contract # 13-130	Request for Proposals	ADVANCED TOWER SERVICES, INC.	Indefinite Quantity Contract	None	Patriot Towers, 9332 N 95th Way, Suite B203 Scottsdale, AZ 85258, Key Communications, 8901 Gateway South, El Paso, TX, Advanced Tower, 2417 Baylor Rd SE, ABQ, NM 87106, Advanced Communications, 2417 Baylor Rd SE, ABQ, NM 87106	In-State	N	Radio Towers and Equipment.
5	RFP 13-0013 - Contract 13-121	Request for Proposals	AECOM TECHNICAL SERVICES, INC.	\$490,000.00	\$619,811.00	AECOM 1420 Kettner Blvd., Suite 500, San Diego, CA 92101, Matrix 2224 W Northern Ave, Phoenix AZ 85021, Pond, 3500 Parkway Lane Suite 600, Norcross, GA 30092, Keystone, 8224 d Louisiana Blvd. NE, ABQ, NM 87113, Benchmark, 118 South Main, Kannapolis, NC 28081	Out-of-State	N	Joint Land Use Study
6	Various Purchase Orders	Sole Source	AMERICAN DOCUMENT SERVICES	\$76,666.95	N/A	N/A	In-State	N/A	County-wide Document Storage Services
7	RFP 07-0004 - Contract No. 09-015 and 07-205	Request for Proposals	AMERICAN MEDICAL RESPONSE AMBULANCE SERVICES, INC.	\$1,489,883.00	\$1,293,744.00	American Medical Response, Inc. 3701 New York Avenue, Suite 140 Arlington TX 76014	In-State	N	Ambulance Service
8	RFP # 11-0017 - Contract No. 11-180	Request for Proposals	AON RISK INSURANCE SERVICES WEST, INC	\$81,415.00	None	Daniels Insurance - 320 Gold Ave. Ste 700 ABQ, NM 87102; Manuel Lujan 4801 Indian School, ABQ, NM 27110; AON 6000 Uptown Blvd NE, Suite 400, ABQ, NM 87110	In-State	N	Insurance Broker & Consulting
9	RFP - 10-0046 - Contract 11-064	Request for Proposals	ARAMARK CORP	\$1.02 per adult meal	\$1.15 per adult meal	ARAMARK Correctional Services, 2300 Warrenville Road, Downers Grove, Illinois 60515, Summit Food Service, 2703 Broadbent Parkway NE, Suite F, ABQ, NM 87107	In-State	N	Food Services for Detention Center
10	RFP # 12-0012 - Contract 12-125	Request for Proposals	ARAMARK CORRECTIONAL SERVICES	\$1,381,631.39	\$1,432,558.84	ARAMARK Correctional Services, 2300 Warrenville Road, Downers Grove, Illinois 60515	In-State	N	Facility Maintenance and Ancillary Services
11	State Agreement # 20-000-00-0085	State of NM Contract	BANK OF AMERICA	Indefinite Quantity Contract	N/A	N/A	In-State	N/A	Procurement Card Services
12	RFP 14-0043 - Contract No. 15-060	Request for Proposals	BEN ARCHER HEALTH CENTER	\$827,532.28	None	La Clinica, 385 Calle De Alegria, LC, NM 88005, Ben Archer, PO Box 370, Hatch, NM 87937, St. Lukes, PO Box 6875, Las Cruces, NM 88006, Esperanza Guidance Services, 1401 S. Don Roser, F-1, Las Cruces, NM 88011, La Frontera & Mesilla Valley Hospital, 100 West Griggs Ave. LC, NM 88001	In-State	N/A	Healthcare Services

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13	RFP # 14-0043 Contract No. 15-068	Request for Proposals	BHC MESILLA VALLEY HOSPITAL IN PARTNERSHIP WITH LA FRONTERA	\$80,800.00	\$161,600.00	La Clinica, 385 Calle De Alegria, LC, NM 88005, Ben Archer, PO Box 370, Hatch, NM 87937, St. Lukes, PO Box 6875, Las Cruces, NM 88006, Esperanza Guidance Services, 1401 S. Don Roser, F-1, Las Cruces, NM 88011, La Frontera & Mesilla Valley Hospital, 100 West Griggs Ave. LC, NM 88001	In-State	N/A	Inpatient Treatment Behavioral Health Services
14	RFP # 12-0021 - Contract 12-176	Request for Proposals	BLUE CROSS BLUE SHIELD OF NM AND BLUE CROSS BLUE SHIELD OF OKLAHOMA	\$6,181,984.07	\$7,000,000.00	Blue Cross Blue Shield of NM, PO Box 27630, ABQ, NM 87125, Presbyterian, 2501 Buena Vista SE, ABQ, NM 87125, CIGNA 3900 E. Mexico Ave. Suite 1100, Denver, CO 80210, Lovelace Health Plan 4101 Indian School, ABQ, NM 87110			
15	State - 40-000-13-00013	State of NM Contract	BOB TURNER'S FORD COUNTRY, INC. DBA POWER FORD	\$91,854.00	N/A	N/A	In-State	N/A	3 F250 Trucks
16	DAC Contract No. 14-145 - GSA Contract # GS-00F-0001Y	GSA Contract	BOHANNAN HUSTON, INC.	\$191,024.14	None	N/A	In-State	N/A	Aerial and LiDAR Data Acquisition
17	ITB # 13-0026 - Contract No. 13-134	Invitation to Bid	BORMAN AUTOPLEX	Indefinite Quantity Contract	N/A	Borman, 470 West Boute Rd Las Cruces, NM 88005, Varsity Ford, 3480 Jackson Road, Ann Arbor, MC 48106, Team Automotive, 2321 Westgate Ct. Ste A, Las Cruces NM 88005	In-State	N	Ford Vehicle Parts and Service
18	RFP 13-0023 - Contract No. 14-123	Invitation to Bid	BOUND TREE PARR, LLC	Indefinite Quantity Contract	N/A	Bound Tree, 500 Tuttle Crossing, Dublin, OH 43016, Henry Schein, PO Box 3227, Irmo, SC 29063, Ever Ready First Aid, 101-01 Foster Ave. Brooklyn, NY 11236, Midwest Medical Supply, 13400 Lake Front Dr. Earth City, MO 63045, Life-Assist, Inc. 11277 Sunrise Park Drive, Rancho Cordova, CA 95742,	Out of State	N/A	Emergency Medical Supplies
19	RFP 14-0036 - Contract No. 15-075	Request for Proposals	BREWER OIL	Indefinite Quantity Contract	N/A	Western Refining Wholesale, 4020 Broadway Blvd SE, ABQ, NM 87105, Brewer Oil Company, 2701 Candelaria NE, ABQ, NM 87107,	In-State	N	Fuel Card and Off Site Fuel
20	GSA Contract # GS-02F-020T - DAC Contract # 15-182	Federal Supply - GSA Contract	BULLEX DIGITAL SAFETY	\$125,985.00	None	N/A	Out of State	N/A	Fire Prevention Trailer in support of Fire Prevention Education
21	RFP 11-0038 - Contract No. 12-073	Request for Proposals	BURN CONSTRUCTION COMPANY INC	Indefinite Quantity Contract	N/A	Burn Construction PO Box 1869, Las Cruces, NM 88004, Smith & Aguirre 2475 Lakeside Dr, Las Cruces, NM 88004, Highland Enterprises, Inc, PO Box 2409, Las Cruces, NM 88004, Renegade Construction, PO Box 830, Fairacres, NM 88033, Guardiola, 239 Sonterra Dr, Alto N, NM 88312, Sandoval, 2000 East Lohman Ste C, LC, NM 88001, Morrow, PO Box 1747, LC, NM 88004	In-State	N	Roadway, Flood Control and Facilities Pricing Agreement
22	ITB # 14-0016 - Contract No. 14-140	Invitation to Bid	C & E INDUSTRIAL SERVICES	\$860,000.00	\$875,342.52	C&E Industrial, 103 Maguey PL, Sunland Park, NM 88063, CD General Contractors, PO Box 8637, Las Cruces, NM 88006, Sandoval Construction, 200 E Lohman Ste C, LC, NM 88001, Enoch Mechanical, 790 West Palms, LC, NM 88007	In-State	N	Repair and Replace HVAC System 3rd Judicial Court
23	N/A	No Procurement	C.N. WIRE CORPORATION	\$1,037,014.00	N/A	N/A	N/A	N/A	Property Acquisition - LEDA, County Ord. 268-2014
24	N/A	No Procurement	CAMINO REAL REGIONAL UTILITY AUTHORITY	\$60,739.84	N/A	N/A	N/A	N/A	AON Insurance Payment Refund

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25	ITB # 14-0042 - Contract No. 15-055	Invitation to Bid	CARQUEST AUTO PARTS	Indefinite Quantity Contract	N/A	NAPA Auto Parts, 1510 Second St. ABQ, NM 87102, Jack Key, 1801 S. Main, LC, NM 88005, Team Automotive, 2321 West Gate, LC, NM 88005, Brewer Oil Co. Las Cruces, NM 88005, Interstate Battery, 265 Carver RD, LC, NM 88005, Stanley Spring, 8800 Castner Dr. El Paso TX 79907, The Body Works, 124 Westgate, LC, NM 88005 Aire-Hydraulics 900 E. Solano, O, Reilly Auto Parts, 233 S. Patterson, Springfield, MO 65802, General Parts, 2635 E. Millbrook, Raleigh, NC 27604, AAA Auto Service, 3662 Donphan B, El Paso, TX 79922, Las Cruces Radiator, 700 W. Picacho, LC, NM 88005, BXW Rebuilders, 4020a Hayes Ave, El Paso TX 79930	In-State	N	Light Duty Vehicles parts and service
26	ITB # 11-0022 - Contract No. 11-193	Invitation to Bid	CATERPILLAR FINANCIAL SVCS	\$181,123.61	None	Wagner Equipment PO Box 4827, El Paso TX 79914, Tom Growney Equipment, 11323 Rojas, El Paso TX 79936, Sierra, 939 Hawkins Blvd. El Paso TX 79915	Out of State	N/A	Heavy Equipment Leases - 6 Motor Graders
27	RFP # 12-0009 - Contract No. 12-132	Request for Proposals	CDM SMITH	Indefinite Quantity Contract	N/A	PSC 115 W Griggs Avenue. Las Cruces, NM 88001; Molzen Corbin 2701 Miles Road SE, ABQ, NM 87106; MCI 2505 E. Missouri Ave, El Paso, TX 79903; Huittz-Zollars 333 Rio Rancho Drive, NE, Suite 10, Rio Rancho, NM 87124; HDR 2155 Louisiana Blvd. NE Suite 9500, ABQ, NM 87110; Smith Engineering 201 N. Church St, Suite 300, Las Cruces, NM 88001; SMA 401 Seventeenth Street, Suite 4, Las Cruces, NM 88005; CDM 6000 Uptown Blvd, NE, Suite 200, ABQ, NM 87110	In-State	N	Engineering Services for Border Region for Water & Wastewater Plant Improvements - Task Order based agreement
28	ITB # 13-0008 - Contract No 13-077	Invitation to Bid	CEMEX INC.	Indefinite Quantity Contract	N/A	Cemex, 181 Westgate, Las Cruces, NM 88005, Jobe, 1150 Southview, Dr. El Paso TX 79925	In-State	N	IQC - Hot Mix Asphalt
29	NM State Agreement # 20-00-00-00097	State of NM Contract	CENTURYLINK-PHONE LINES	Indefinite Quantity Contract	N/A	N/A	In-State	N	Telephone Service and Internet Service
30	N/A	13-1-135 Cooperative Procurement	CES COOPERATIVE EDUCATIONAL SERVICES	Indefinite Quantity Contract	N/A	N/A	In-State	N	Various Purchases thru Cooperative Procurement
31	MOA # 15-146	Exempt 13-1-98A	CITY OF ANTHONY	\$143,469.52	None	N/A	In-State	N	Intergovernmental agreement for 4th Street Improvements
32	RFP 14-0001 - Contract No. 14-134	Request for Proposals	CML RW SECURITY	\$61,320.65	None	Sierra Detention Systems, 1177 S. 4th Ave. Brighton, CO 80607, CML RW Security, 3000 Airport Road, Erie, CO 80516	Out of State	N/A	Touch Screen and Software Maintenance Services
33	Contract No. 15-020	Sole Source	COMMUNITY ACTION AGENCY OF SOUTHERN NEW MEXICO, INC	\$73,596.00	None	N/A	In-State	N/A	iREACH System Access and Maintenance
34	RFP 08-0007 - Contract 08-131	Request for Proposals	CORIZON HEALTH INC	\$2,551,500.00	\$50,062,070.74	CORIZON Health, Inc. 105 Westpark Dr. Suite 200, Brentwood, TN 3707, Wexford Health Services, 501 Holiday Dr. Foster Plaza, Pittsburgh, PA 15220	Out of State	N/A	Inmate Medical Services for DAC Detention Center
35	RFP # 12-0021 - Contract No. 12-175	Request for Proposals	DEARBORN NATIONAL LIFE INSURANCE COMPANY	\$250,000.00	None	Dearborn Life Insurance, 1020 31st Street, Downers Grove, IL, 60505, Lincoln Financial, 1300 S. Clinton St. Fort Wayne, IN 46801, Minnesota Life, 400 Robert St N, St. Paul, MN 55101	Out-of-State	N	Group Life Insurance
36	State Price Agreement 00-000-00-00014AQ	State of NM Contract	DELL MARKETING L.P. C/O DELL USA	Indefinite Quantity Contract	N/A	N/A	Out-of-State	N/A	Dell Computers, Monitors and Equipment
37	RFP # 12-0021 - Contract 12-172	Request for Proposals	DELTA DENTAL PLAN OF NEW MEXICO, INC	\$539,236.87	None	Delta Dental Group, 2500 Louisiana Boulevard NE, Suite 600, ABQ, NM 87110, United Concordia Dental, 4401 Deer Path Road, Harrisburg PA 17110	In-state	N	Group Dental Insurance

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38	Contract No 15-018	Sole Source	DONA ANA COUNTY TEEN COURT, INC	\$71,053.00	none	N/A	In-State	N/A	Teen Court - an alternative sentencing for youth
39	N/A	Exempt 13-1-98D	EL PASO ELECTRIC CO.	\$1,734,151.77	N/A	N/A	N/A	N/A	Electricity
40	N/A	Exempt 13-1-98A	ELEPHANT BUTTE IRRIGATION DISTRICT	\$67,636.75	N/A	N/A	N/A	N/A	Maintenance on dams and arroyos
41	State Price Agreement # 20-000-00-01508	State of NM Contract	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC. ESRI	\$85,219.35	None	N/A	Out of State	N/A	GIS - Enterprise License Agreement
42	ITB # 14-0048 - Contract No. 15-083	Invitation to Bid	ESA CONSTRUCTION INC.	\$864,879.38	\$883,535.12	ESA Construction, 3435 Girard Ave. NE, ABQ, NM 87107, LC Structural, 120 E Chestnut Ave. LC, NM 88001 Vonzanza, 7878 Gateway East, Suite 200, El Paso, TX 79915, Classic, PO Box 434 Dona Ana, NM 88032, G Sandoval, 2000 E. Lohman Ste C, LC, NM 88001, White Sands, PO Box 1745, Alamogordo, NM 88311	In-State	N	Construction of the Court Hold Animal Shelter
43	RFP # 15-058 - Contract No. 15-058 & RFP 12-0030 - Contract 13-008	Request for Proposals	ESPERANZA GUIDANCE SERVICES INC.	\$346,421.51	No Change	La Clinica, 385 Calle De Alegria, LC, NM 88005, Ben Archer, PO Box 370, Hatch, NM 87937, St. Lukes, PO Box 6875, Las Cruces, NM 88006, Esperanza Guidance Services, 1401 S. Don Roser, F-1, Las Cruces, NM 88011, La Frontera & Mesilla Valley Hospital, 100 West Griggs Ave. LC, NM 88001	In-State	N	Behavioral Health for Indigent Residents of DAC & Substance abuse and domestic violence counseling
44	ITB 08-0028 - Contract No. 08-149	Invitation to Bid	EVOQUA WATER TECHNOLOGIES LLC,	\$154,509.84	\$204,509.84	Siemens Water Technologies / EVOQUA, 2650 Tallevast Road, Sarasota, FL 34243	Out of State	N	Odor Abatement and Control Chemicals
45	RFP # 13-0044 - Contract No. 14-006	Request for Proposals	FIGART, ESQ.	\$80,400.00	\$86,422.30	Thomas R. Figart, 1504 San Bonifacio Ave, LC, NM 88005, Holt Mynatt Martinez, 1660 Hickory Loop, LC, NM 88004, Stelzner, Winter Warburton Flores Sanchez & Dawes, 302 8th Street, Suite 200, ABQ, NM 87103, Carrillo, 1001 E. Lohman Ave. LC, NM 88001, Sutin Thayer Browne, Two Park Square, Suite 1000, ABQ, NM 87110	In-State	N	Legal Services
46	Contract No. 15-022	Sole Source	FORENSIC INTERVENTION CONSORTIUM OF DONA ANA COUNTY	\$81,488.00	None	N/A	In-State	N	Jail Diversion Services
47	RFP # 12-0050 - Contract No. 13-043	Request for Proposals	G4S SECURE SOLUTIONS (USA) INC.	Indefinite Quantity Contract	N/A	Las Cruces Security Services, PO Box 1883, LC NM 88004, Valley Protective Services, 1028 Eubank NM, ABQ NM 87112, Security Concepts, PO Box 536, LC, NM 88004, G4S, 4803 Carlisle Blvd. NE Suite 101, ABQ, NM 87107, Texas Enforcer, 3407 Douglas Ave. El Paso TX 79903	In-State	N	Security Services Detention/Hospital and Govt Center
48	N/A	No Procurement	GADSDEN SCHOOL DISTRICT #16	\$1,039,189.66	N/A	N/A	N/A	N/A	N/A
49	N/A	No Procurement	HATCH VALLEY PUBLIC SCHOOLS	\$94,862.04	N/A	N/A	N/A	N/A	N/A
50	RFP # 13-0053 - Contract No. 14-142	Request for Proposals	HDR ENGINEERING	\$99,435.80	\$115,767.96	HDR 2155 Louisiana Blvd NE, Suite 9500, ABQ NM 87110, MCI, 2505 E. Missouri Ave, El Paso TX 79903, Larkin Group, 8500 Menaul NE, ABQ, NM 87112, Smith Engineering, 2201 San Pedro, ABQ, NM 87110, Wilson, 4900 Lang Ave. ABQ, NM 87109, SMA, 401 N Seventeenth, LC, NM 88005, Zia, 755 South Telshor, Suite F-201, LC, NM 88011, Bohannan Huston 425 S. Telshor Blvd. Suite C-103, LC, NM 88011	In-State	N	Development of Rincon DMP (Drainage Master Plan)



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51	RFP # 11-0038 - Contract # 12-078	Request for Proposals	HIGHLAND ENTERPRISES, INC	Indefinite Quantity Contract	N/A	Burn Construction PO Box 1869, Las Cruces, NM 88004, Smith & Aguirre 2475 Lakeside Dr, Las Cruces, NM 88004, Highland Enterprises, Inc, PO Box 2409, Las Cruces, NM 88004, Renegade Construction, PO Box 830, Fairacres, NM 88033, Guardiola, 239 Sonterra Dr, Alto N, NM 88312, Sandoval, 2000 East Lohman Ste C, LC, NM 88001, Morrow, PO Box 1747, LC, NM 88004	In-State	N	Roadway, Flood Control and Facilities Pricing Agreement
52	RFP # 13-0043 - Contract # 16-009	Request for Proposals	HINKLE & LANDERS, PC	\$80,250.00	None	Hinkle & Landers, 2500 9th St. NW, ABQ, NM 87102, Fierro and Feirro, 527 Brown Road, LC, NM 88005, Griego, PO Box 37379, ABQ, NM 87176, AGH, 301 N Main, Suite 1700 Wichita, KS 67202, Axiom, 5150 San Francisco, ABQ, NM 87109, Harshwal, 500 Marquette Ave NW, Suite 280, ABQ, NM 87102, Kriegel/Gray/Shaw, 2452 Missouri Ave, PO Box 2707, LC, NM 88004, Integrity, PO Box 27134, ABQ, NM 87125, Accounting & Consulting Group, 2700 San Pedro NE, ABQ, NM 87110, WSC 416 N Stanton, El Paso, TX 79901	In-State	N	External Auditor Services
53	RFP 11-0036 - Contract 12-053	Request for Proposals	JEFF WOOD, INC	Indefinite Quantity Contract	N/A	Jeff Wood, Inc, PO Box 1196, Fairacres, NM 88033	In-State	N	IQC - Maintenance & Repairs for Fire Marshall Vehicles
54	ITB 13-0037 - Contract 14-093	Invitation to Bid	JOBE MATERIALS, L.P.	Indefinite Quantity Contract	N/A	Russell Sand & Gravel, PO Box 296, Los Ojos, NM 87551, Jobe, 1150 Southview, El Paso, TX 79928, CEMEX, 181 Westgate, LC, NM 88005	In-State	N	IQC for Base Course
55	GSA Contract # GS-07F-5854P	Federal Supply - GSA Contract	JONES TRAILER COMPANY	\$66,105.69	N/A	N/A	Out of State	N/A	3 Animal Control Vehicles
56	GSA Contract # GS-35F-275AA	Federal Supply - GSA Contract	KOFILE PRESERVATION, INC	\$99,723.36	N/A	N/A	Out of State	N/A	Image Restoration/Processing Services and Reformatting
57	13-0028 - Contract 13-164 Roswell Contract # 12-119	Invitation to Bid and 13-1-129 - City of Roswell Price Agreement	L.N. CURTIS & SONS	\$94,175.67	N/A	L. N. Curtis and Sons, 4647 S 33rd St, Phoenix, AZ 85040, Artesia Fire, 1014 S Lot, Artesia NM 88210, Western States, 9899 S. Roosevelt St. Tolleson AZ.	Out of State	N/A	Fire Tips, Nozzles, Turnout Coats, Helmets
58	RFP # 14-0043 - Contract No. 15-081	Request for Proposals	LA CLINICA DE FAMILIA INC	\$263,584.00	None	La Clinica, 385 Calle De Alegria, LC, NM 88005, Ben Archer, PO Box 370, Hatch, NM 87937, St. Lukes, PO Box 6875, Las Cruces, NM 88006, Esperanza Guidance Services, 1401 S. Don Roser, F-1, Las Cruces, NM 88011, La Frontera & Mesilla Valley Hospital, 100 West Griggs Ave. LC, NM 88001	In-State	N	Healthcare Services
59	N/A	Exempt 13-1-98A	LAS CRUCES CITY OF	\$3,419,488.22	N/A	N/A	In-State	N/A	Water and Gas, Animal Center, MVRDA
60	Contract 10-051	Exempt 13-1-98A	LAS CRUCES CITY OF - SCSWA	\$1,680,604.92	N/A	N/A	In-State	N/A	B. Operate County Solid Waste Centers A. Transfer Current County Employees
61	N/A	Exempt 13-1-98A	LAS CRUCES SCHOOL DISTRICT #2	\$1,826,783.20	N/A	N/A	In-State	N/A	N/A
62	N/A	Exempt 13-1-98V	LAS CRUCES SUN NEWS	\$194,470.35	N/A	N/A	In-State	N/A	Advertising Services
63	NMSU Job Order Contract - DAC Contract 09-166	13-1-129 - NMSU Price Agreement	LC STRUCTURAL INC.	Indefinite Quantity Contract	N/A	N/A	In-State	N/A	Various small Construction projects throughout the County
64	US Communities Price Agreement # 4400001839	13-1-135 Cooperative Procurement	MALLORY SAFETY AND SUPPLY INC.	\$157,251.45	N/A	N/A	Out of State	N/A	Flood Warning System

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65	ITB # 14-0055 - Contract No. 15-065	Invitation to Bid	MANS CONSTRUCTION COMPANY	\$237,284.04	\$248,741.15	Mans Const. 1001 E. University, LC, NM 88001, Spartan, 240 Thunderbird, El Paso, TX 79912, Burns, PO Box 1869, LC, NM 88004, Morrow, PO Box 1747, LC, NM 88004, Renegade Const. PO Box 830 Fairacres, NM 88033, Bain Const. 14160 Blair Horizon City, TX 79928, Highland , PO Box 2409, LC NM 88004, CSA, 845 North Western Drive, Suite C, El Paso, TX 79912, Smith & Aguirre, 2475 Lakeside, Las Cruces, NM 88004	In-State	N	DAC Jetport Parking Lot Improvements
66	State Contract # 50-000-14-00033	State of NM Contract	MELLOY DODGE	\$195,745.00	N/A	N/A	N	N/A	6 2014 Police Chargers
67	ITB 12-0060 - Contract # 13-058	Invitation to Bid	MESILLA VALLEY COMMERCIAL TIRE	Indefinite Quantity Contract	N/A	Mesilla Valley Tire, 6375 W. Picacho, LC, NM 88007, TireCenter Plus, 1165 El Paso Rd, LC NM 88001, Redburn Tire Co, 2023 Appaloosa, Sunland Park, NM 88063, Big O Tire, 1330 El Paseo, LC, NM 88001	In-State	N	Fleet Replacement Tires
68	RFP 14-0008 - Contract No. 14-114	Request for Proposals	MESILLA VALLEY ECONOMIC DEVELOPMENT ALLIANCE (MVEDA)	\$117,837.00	\$200,000.00	MVEDA, PO Box 1299, LC, NM 88004, LSI, 1530 N. Layton Hills Parkway, Layton, UT 84041	In-State	N	Economic Development Services
69	RFP # 11-0027 - Contract No. 12-007	Request for Proposals	MESILLA VALLEY HOSPICE	\$227,647.78	None	Mesilla Valley Hospice	In-State	N	Hospice Care for Indigent Residents
70	HGAC Contract No. EE08-13	13-1-135 Cooperative Procurement	MUNICIPAL EMERGENCY SERVICES, INC	\$1,787,022.86	N/A	N/A	Out of State	N	Scott 4.5 Self Contained Breathing Apparatus - Regulator Dual EBSS
71	State Contract # 10-000-00-00093	State of NM Contract	NEW MEXICO EMERGENCY PRODUCTS LLC	\$273,546.88	N/A	N/A	In-State	N	Emergency Vehicles Accessories
72	N/A	No Procurement	NEW MEXICO FINANCE AUTHORITY	\$102,301.95	N/A	N/A	N/A	N/A	Loan
73	State Contract # 41-805-13-10741	State of NM Contract	NK ASPHALT PARTNERS DBA HOLLY ASPHALT COMPANY	\$671,575.91	N/A	N/A	In-State	N/A	Emulsions For Maintenance of Various Roads
74	N/A	Exempt 13-1-98A - Government & 13-1-30	NM ASSOCIATION OF COUNTIES	\$3,855,105.11	N/A	N/A	N/A	N/A	Insurance Coverage
75	N/A	No Procurement	NM DEPT PUBLIC SAFETY	\$229,291.19	N/A	N/A	N/A	N/A	Border Operations Support
76	N/A	No Procurement	NM ENVIRONMENT DEPARTMENT	\$342,799.61	N/A	N/A	N/A	N/A	Loan Payments
77	N/A	No Procurement	NM MEDICAL ASSISTANCE DIV., HUMAN SVCS DEPT	\$2,682,986.68	N/A	N/A	N/A	N/A	Safety Net Care Pool
78	Contract # 15-024	Exempt 13-1-98A	NMSU	\$138,092.50	N/A	N/A	N/A	N/A	Cooperative Extension Services
79	RFP # 14-0051 - Contract No. 15-101	Request for Proposals	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	\$95,178.62	None	La Clinica de Familia, 385 Calle de Alegria, Las Cruces, NM 88005, Casa de Peregrinos, Inc.999 W. Amador Ave., Suite F, Las Cruces, NM 88005, NCMMEDD - Non Metro AAA, P.O. Box 5115, ABQ, NM 87502, La Pinon, 525 S. Melendres, LC, NM 88005	In-State	N	Senior Meals and Transportation
80	NationalIPA Contract #618-001-10-1	13-1-135 Cooperative Procurement	OFFICE DEPOT, INC	Indefinite Quantity Contract	N/A	N/A	Out-of-State	N	Various Office Supplies

STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT)  
FOR THE YEAR ENDED JUNE 30, 2015

#	RFB#/RFP# / State-Wide Price Agreement #	Type of Procurement	Awarded Vendor	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Name and Physical Address of ALL Vendor(s) that responded	In-State/ Out-of State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in state and chose Veteran's preference (Y or N)	Brief Description of the Scope of Work
81	BuyBoard agreement 12-035 - DAC Contract No. 12-041	13-1-135 Cooperative Procurement	PITNEY BOWES, INC	\$80,007.32	None	N/A	Out-of-State	N/A	Mailing Equipment and Postage
82	RFP # 14-0032 - Contract Number 15-043	Request for Proposals	PLACEMAKER, LLC	\$473,920.00	\$538,511.00	AECOM 1420 Kettner Blvd., Suite 500, San Diego, CA 92101, Place Makers, 5136 Sevilla Avenue, NW, ABQ, NM 87120, Sites 121 Tijeras, Suite 3100 ABQ, NM 87102	Out of State	N/A	Consulting Services for a Comprehensive Plan
83	NationalIPA Contract # 120471	13-1-135 Cooperative Procurement	PORTABLE COMPUTER SYSTEMS, INC.	Indefinite Quantity Contract	N/A	N/A	Out of State	N/A	Computers for Law Enforcement Vehicles
84	RFP # 11-0042 - Contract # 12-055	Invitation to Bid	PREMIER UNIFORM DBA PREMIER UNIFORMS & TACTICAL GEAR	Indefinite Quantity Contract	N/A	Neve's Uniforms, 2520 San Mateo, NE ABQ, NM 87110, Premier, 6601 Montana Suite B&C, El Paso, TX 79925			
85	State Contract No. #90-000-00-01008BF	State of NM Contract	PRESIDIO NETWORKED SOLUTIONS GROUP, LLC.	\$743,509.81	N/A	N/A	Out of State	N/A	Cisco Voice and Data Network Equipment Upgrades
86	RFP 14-0010 - Contract No. 14-126	Invitation to Bid	PROFORCE MARKETING, INC PROFORCE LAW ENFORCEMENT	Indefinite Quantity Contract	N/A	GT Distributors, 2545 Brockton Dr. Suite 100, Austin, TX 78758, Proforce Law Enforcement, 3009 N Highland 89 Prescott, AZ 86301	Out of State	N/A	Practice and Duty Ammunition for Sheriff's Office
87	RFP # 11-0038 - Contract No. 12-079	Request for Proposals	RENEGADE CONSTRUCTION LLC	Indefinite Quantity Contract	N/A	Burn Construction PO Box 1869, Las Cruces, NM 88004, Smith & Aguirre 2475 Lakeside Dr, Las Cruces, NM 88004, Highland Enterprises, Inc, PO Box 2409, Las Cruces, NM 88004, Renegade Construction, PO Box 830, Fairacres, NM 88033, Guardiola, 239 Sonterra Dr, Alto N, NM 88312, Sandoval, 2000 East Lohman Ste C, LC, NM 88001, Morrow, PO Box 1747, LC, NM 88004	In-State	N	Roadway, Flood Control and Facilities Pricing Agreement
88	State Contract # 40-000-14-00060	State of NM Contract	RICHARDSON FORD	\$414,615.00	N/A	N/A	In-State	N	15 Ford Explorer Pursuit Vehicles for Sheriff's Office
89	ITB 13-0058 - 14-086	Invitation to Bid	RUSSELL SAND & GRAVEL CO. INC	Indefinite Quantity Contract	N/A	Russell Sand & Gravel, PO Box 296, Los Ojos, NM 87551, Jobe, 1150 Southview, El Paso, TX 79928, CEMEX, 181 Westgate, LC, NM 88005	In-State	N	IQC for Base Course
90	RFP 08-0051 - 08-181	Invitation to Bid	SAFETY INSTRUCTION, LTD	Indefinite Quantity Contract	N/A	Safety Instruction Ltd., LLC, 2617 South Roosevelt, Road 3, Portales, NM 88130	In-State	N	IQC / Holmatro Rescue Tool
91	State Price Agreement # 40-805-13-10335	State of NM Contract	SAN BAR CONSTRUCTION CORPORATION	Indefinite Quantity Contract	N/A	N/A	In-State	N	Striping of various roads throughout the
92	State Price Agreement # 20-000-00-00038	State of NM Contract	SHI INTERNATIONAL CORP.	Indefinite Quantity Contract	N/A	N/A	Out of State	N	Microsoft Office, windows server and various other software and equipment
93	HGAC Contract No. FS12-13	13-1-135 Cooperative Procurement	SIDDONS MARTIN EMERGENCY GROUP, LLC	\$1,208,471.69	N/A	N/A	Out of State	N	Fire Apparatus and 2000 Gallon Tender
94	RFP # 15-0005 - Contract # 15-109	Request for Proposals	SITES SOUTHWEST, LTD. CO	\$100,000.00	None	Western Economic, 212 SE, 18th Ave, Portland, OR 97214, Consensus Planning, 302 8th Street, ABQ, NM 87102, Sites Southwest 121 Tijeras NE. Suite 3100, ABQ, NM 87102	Out of State	N	Affordable Housing Plan
95	RFP # 11-0038 - Contract # 12-074	Request for Proposals	SMITH & AGUIRRE CONST CO	Indefinite Quantity Contract	N/A	Burn Construction PO Box 1869, Las Cruces, NM 88004, Smith & Aguirre 2475 Lakeside Dr, Las Cruces, NM 88004, Highland Enterprises, Inc, PO Box 2409, Las Cruces, NM 88004, Renegade Construction, PO Box 830, Fairacres, NM 88033, Guardiola, 239 Sonterra Dr, Alto N, NM 88312, Sandoval, 2000 East Lohman Ste C, LC, NM 88001, Morrow, PO Box 1747, LC, NM 88004	In-State	N	Roadway, Flood Control and Facilities Pricing Agreement

STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT)  
FOR THE YEAR ENDED JUNE 30, 2015

#	RFB#/RFP# / State-Wide Price Agreement #	Type of Procurement	Awarded Vendor	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Name and Physical Address of ALL Vendor(s) that responded	In-State/ Out-of State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in state and chose Veteran's preference (Y or N)	Brief Description of the Scope of Work
96	RFP 12-0015 - Contract No. 12-174	Request for Proposals	SOUDER, MILLER & ASSOCIATES	Indefinite Quantity Contract	N/A	Bohannan Huston, 425 S. Telshor Suite C-103, LC NM 88011, Martich Prof. Services, 414 Executive, El Paso TX 79902, Steve Newby Architects, 1042 S Main, LC NM 88005 PSC 115 W Griggs Avenue, Las Cruces, NM 88001; Molzen Corbin 2701 Miles Road SE, ABQ, NM 87106; MCI 2505 E. Missouri Ave, El Paso, TX 79903; Huitt-Zollars 333 Rio Rancho Drive, NE, Suite 10, Rio Rancho, NM 87124; HDR 2155 Louisiana Blvd. NE Suite 9500, ABQ, NM 87110; Smith Engineering 201 N. Church St, Suite 300, Las Cruces, NM 88001; SMA 401 Seventeenth Street, Suite 4, Las Cruces, NM 88005; Tierra Right of Way, 460 Michaels Drive, Suite 801, Santa Fe, NM 87501, Stubbs, 1900 E. Lohman, Suite 223, LC NM 88001, Engineers Inc, 106 East Idaho, LC NM 88005, Lee Engineering, 8220 San Pedro, DR. NE, ABQ NM 87113,	In-State	N	On Call Architect & Engineering Services, various disciplines
97	ITB 11-0013 - Contract #11-158	Invitation to Bid	SOUTHWESTERN MILL DISTRIBUTORS INC.	Indefinite Quantity Contract	N/A	Southwestern Mill, 310 N. Dallas St. El Paso TX 79901, Springtime Janitorial Supply, 801 N. 8th St, Carlsbad, NM 8220, Brady Industries, 5801 Office Blvd. ABQ, NM 87109, D@ Distributing, 2775 Kurtz, San Diego, CA 92110, Laun-Dry Supply, 3800 Duranzno, El Paso TX 79930	Out of State	N	Janitorial and Safety Supplies
98	RFP # 12-0018 - Contract No. 12-163	Request for Proposals	SPECTRUM IMAGING SYSTEMS	Pay Per Printed Copy	None	Ikon 10737 Gateway Blvd W, Suite 105, El Paso TX 79935, PTS, 2840 N Telshor, LC, NM 88011, Spectrum, 1135 Commerce LC, NM 88011	In-State	N	County Wide Cost per Printed Copy Program. Copy charges to each department based on printed copies. Not a lease.
99	RFP 14-0043 - Contract No. 15-076	Request for Proposals	ST LUKE'S HEALTH CARE	\$100,565.00	None	La Clinica, 385 Calle De Alegria, LC, NM 88005, Ben Archer, PO Box 370, Hatch, NM 87937, St. Lukes, PO Box 6875, Las Cruces, NM 88006, Esperanza Guidance Services, 1401 S. Don Roser, F-1, Las Cruces, NM 88011, La Frontera & Mesilla Valley Hospital, 100 West Griggs Ave. LC, NM 88001	In-State	N	Healthcare Services
100	N/A	No Procurement	STATE OF NM DBA GENERAL SERVICES DEPT	\$227,804.30	N/A	N/A	N/A	N/A	RMD/LPB Unemployment Compensation Agency
101	RFP # 12-0021 - Contract No. 12-171	Request for Proposals	SUPERIOR VISION SERVICES, INC	\$100,000.00	None	Avesis, 3030 North Central Ave, Suite 300, Phoenix, AZ 85012, Superior Vision, 11101 White Rock Rd. Ste. 150 Rancho Cordova, CA 95670, VSP 1050 17th Street, Suite 1430, Denver, CO 80255	Out of State	N	County Employee Vision Plan
102	RFP # 12-0021 - Contract No. 12-170	Request for Proposals	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	\$133,122.54	None	Dearborn Life Insurance, 1020 31st Street, Downers Grove, IL, 60505, Lincoln Financial, 1300 S. Clinton St. Fort Wayne, IN 46801, Minnesota Life, 400 Robert St N, St. Paul, MN 55101	Out of State	N	Short and Long Term Disability Insurance
103	GSA Contract no. GS-07F-6099R	Federal Supply - GSA Contract	THERMO SCIENTIFIC PORTABLE ANALYTICAL INSTRUMENTS INC	\$100,074.56	N/A	N/A	Out of State	N/A	First Defender RMX, testing equipment
104	RFP 12-0045 - Contract No. 13-078 & 15-158 GSA Contract	Request for Proposals & GSA Contract	TRANE	\$332,350.25	None	Avesis, 3030 North Central Ave, Suite 300, Phoenix, AZ 85012, Superior Vision, 11101 White Rock Rd. Ste. 150 Rancho Cordova, CA 95670, VSP 1050 17th Street, Suite 1430, Denver, CO 80255	In-State	N	HVAC Maintenance, Replacement and Repair
105	RFP # 10-0027 - Contract No. 10-171	Request for Proposals	UNITED HEALTH CARE INSURANCE, CO.	\$98,474.06	None	United Healthcare 680 Blair Mill Road Horsham, PA 19044, National Benefits, PO Box 948094, Maitland, Florida 32794, The Hartford, 8055 E. Tufts Ave, Denver CO 80237	Out of State	N	Retiree Medicare Supplemental Part F Insurance

STATE OF NEW MEXICO  
DONA ANA COUNTY  
SCHEDULE OF VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT)  
FOR THE YEAR ENDED JUNE 30, 2015

#	RFB#/RFP# / State-Wide Price Agreement #	Type of Procurement	Awarded Vendor	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Name and Physical Address of ALL Vendor(s) that responded	In-State/ Out-of State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in state and chose Veteran's preference (Y or N)	Brief Description of the Scope of Work
106	DAC Contract No. 15-117	Exempt 13-1-98A	US ARMY CORPS OF ENGINEERS	\$313,541.16	\$791,041.06	N/A	N/A	N/A	Hatch Flood Control Feasibility Study
107	State Price Agreement #40-000-13-00017	State of NM Contract	VECTORS INC	\$72,857.09	N/A	N/A	N/A	N/A	Survey Equipment
108	State Price Agreement # 20-000-00-00048DD	State of NM Contract	VERIZON WIRELESS MESSAGING SERVICES	\$243,366.58	N/A	N/A	N/A	N/A	Telephone Air Card Service
109	ITB 10-0024 - Contract 10-150	Invitation to Bid	WAGNER EQUIPMENT CO - ALB	\$71,477.46	None	Wagner Equipment Co. PO Box 4827 El Paso TX, Sierra, 939 Hawkins Blvd, El Paso TX 79915	In-State	N	3 Wheel Loaders
110	State Contract # 10-000-00-00077	State of NM Contract	WAGNER EQUIPMENT CO. - EL PASO	\$149,795.76	N/A	N/A	N/A	N/A	Caterpillar Parts and Supplies
111	RFP # 11-0015 - Contract No. 11-167	Request for Proposals	WESTERN REFINING SOUTHWEST, INC	Indefinite Quantity Contract	N/A	Western Refining Wholesale, 4020 Broadway Blvd SE, ABQ, NM 87105, Brewer Oil Company, 2701 Candelaria NE, ABQ, NM 87107,	In-State	N	Fuel Card and Off Site Fuel
112	ITB # 14-0031 - Contract No 14-180	Invitation to Bid	WHITE SANDS CONSTRUCTION INC	\$5,229,000.00	\$5,659,329.92	White Sands, PO Box 1745, Alamogordo, Classics Industries, PO Box 434, Dona Ana, NM 88032, Jaynes Corporation, 2906 Broadway NE, ABQ NM 87107, DD Contractors, 205 W. Boutz Building 3 Suite B, Las Cruces, NM 88005, Gerald Martin, 4901 McLeod RD, ABQ NM 87109	In-State	N	New Mesilla Valley Regional Dispatch Authority Building
113	RFP 12-0015 - Contract No. 13-041	Request for Proposals	WILSON & COMPANY ENGINEERS & ARCHITECTS	Indefinite Quantity Contract	N/A	Bohannon Huston, 425 S. Telshor Suite C-103, LC NM 88011, Martich Prof. Services, 414 Executive, El Paso TX 79902, Steve Newby Architects, 1042 S Main, LC NM 88005 PSC 115 W Griggs Avenue, Las Cruces, NM 88001; Molzen Corbin 2701 Miles Road SE, ABQ, NM 87106; MCI 2505 E. Missouri Ave, El Paso, TX 79903; Huitt-Zollars 333 Rio Rancho Drive, NE, Suite 10, Rio Rancho, NM 87124; HDR 2155 Louisiana Blvd. NE Suite 9500, ABQ, NM 87110; Smith Engineering 201 N. Church St, Suite 300, Las Cruces, NM 88001; SMA 401 Seventeenth Street, Suite 4, Las Cruces, NM 88005; Tierra Right of Way, 460 Michaels Drive, Suite 801, Santa Fe, NM 87501, Stubbs, 1990 E. Lohman, Suite 223, LC NM 88001, Engineers Inc, 106 East Idaho, LC NM 88005, Lee Engineering, 8220 San Pedro, DR. NE, ABQ NM 87113,	In-State	N	On Call Architect & Engineering Services, various disciplines
114	State of NM Contract No. 20-000-00-00058	State of NM Contract	WRIGHT EXPRESS FINANCIAL SERVICES CORP DBA FLEET SERVICE	\$726,342.66	N/A	N/A	Out of State	N/A	Fuel Card Services

**INDEPENDENT AUDITOR'S REPORT INDEPENDENT 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**

Mr. Tim Keller, State Auditor and  
The Board of County Commissioners  
Doña Ana County  
Las Cruces, 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, the business type activities, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue funds of Doña Ana County (County) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplemental information, and have issued our report thereon dated October 29, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered County'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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of County'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist that were not identified.

October 29, 2015

**Independent Auditor's Report On Internal Control Over  
Financial Reporting And On Compliance And Other Matters  
On Based On An Audit Of Financial Statements Performed In  
Accordance With *Government Auditing Standards*,  
continued**

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**Compliance and Other Matters**

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

**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.

*Hinkle & Landers, P.C.*

Hinkle + Landers, P.C.  
Albuquerque, NM  
October 29, 2015

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133**

Mr. Tim Keller, State Auditor and  
The Board of County Commissioners  
Doña Ana County  
Las Cruces, New Mexico

**Report on Compliance for Each Major Federal Program**

We have audited Doña Ana County's (County) 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 County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County'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 County'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 County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

**Report on Internal Control Over Compliance**

Management of the County 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 County'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 County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Hinkle + Landers, P.C.  
Albuquerque, NM  
October 29, 2015

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2015**

**A. SUMMARY OF AUDIT RESULTS**

*Financial Statements:*

- 1. Type of auditor's report issued **Unmodified**
- 1. Internal control over financial reporting:
  - a. Material weakness identified? No
  - b. Significant deficiencies identified not considered to be material weaknesses? No
  - c. Noncompliance material to the financial statements noted? No

*Federal Awards:*

- 1. Internal control over major programs:
  - a. Material weaknesses identified? No
  - b. Significant deficiencies identified not considered to be material weaknesses? No
- 2. Type of auditor's report issued on compliance for major programs **Unmodified**
- 3. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? No
- 4. Identification of major programs:

<b>CFDA Number</b>	<b>Name of Federal Programs</b>	<b>Funding Source</b>
97.067	Homeland Security Cluster	FEMA

- 5. Dollar threshold used to distinguish between type A and type B programs: \$300,000
- 6. Auditee qualified as low-risk auditee? Yes

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
Schedule of Findings and Questioned Costs  
June 30, 2015**

<b>Reference #</b>	<b>Finding</b>	<b>Status of Prior Year Findings</b>	<b>Type of Finding</b>
<b>Prior Year Findings</b>			
None			
<b>Current Year Findings</b>			
None			

\* Legend for Type of Findings

- A. Material Weakness in Internal Control Over Financial Reporting
- B. Significant Deficiency in Internal Control Over Financial Reporting
- C. Other Matters Involving Internal Control Over Financial Reporting
- D. Material Weakness in Internal Control Over Compliance of Federal Awards
- E. Significant Deficiency in Internal Control Over Compliance of Federal Awards
- F. Instance of Noncompliance to Federal Awards
- G. Compliance with State Audit Rule

**STATE OF NEW MEXICO  
DOÑA ANA COUNTY  
Other Disclosures  
Year Ended June 30, 2015**

**A. PREPARATION OF FINANCIAL STATEMENTS**

Presentation: The accompanying financial statements are the responsibility of the County and are based on information from the County's financial records. Assistance was provided by Hinkle + Landers, PC to the County in preparing the financial statements.

**B. EXIT CONFERENCE**

The contents of the report for Doña Ana County were discussed on October 29, 2015. The following individuals were in attendance.

Doña Ana County Officials

Billy G. Garrett	Chair, Commissioner District 1
Wayne Hancock	Vice-Chair, Commissioner District 4
Chuck McMahon	Assistant County Manager
Bill Noland	Finance Director of Doña Ana County
Nasreen Nelson, CPA, CGMA	Controller of Doña Ana County
Marisol Richardson	Budget Coordinator of Doña Ana County
Raquel Quiroga	Accountant III—Finance of Doña Ana County
Pat Dillaway	Accountant III—Treasurer's Office of Doña Ana County
Mireya Moreno	Accountant III—Finance of Doña Ana County

Auditors

Farley Vener, CPA, CFE	President & Managing Shareholder
Katelyn Constantin	Audit Manager

New Mexico Office of the State Auditor Representatives

Lisa Jennings	Audit Supervisor
Guadalupe Jaramillo	Audit Staff