



State of New Mexico Doña Ana County

*Financial Statements
and
Independent Auditor's Report
June 30, 2016*

REDW^{LLC}

CPAs | Business & Financial Advisors

State of New Mexico

Doña Ana County

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State of New Mexico Doña Ana County

Official Roster
June 30, 2016

COUNTY COMMISSION

Billy G. Garrett	Commissioner – District 1
Dr. David J. Garcia	Vice-Chair, Commissioner – District 2
Benjamin L. Rawson	Commissioner – District 3
Wayne D. Hancock	Chair, Commissioner – District 4
Leticia Durate-Benavidez	Commissioner – District 5

ADMINISTRATIVE OFFICIALS

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. Timothy Keller, New Mexico State Auditor
and
To the Honorable Members of the Board of County Commissioners
Doña Ana County, New Mexico

Report on the Financial Statement

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 comparison for the general fund and major special revenue funds of Doña Ana County, New Mexico (the "County"), as of and for the year ended June 30, 2016, 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 funds, nonmajor enterprise funds, internal service fund, fiduciary funds and the budgetary comparisons for 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, 2016, as listed in the table of contents.

Management's Responsibility

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 responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund and the 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 fund, nonmajor enterprise fund, internal service fund, and fiduciary funds of the County as of June 30, 2016, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of the County's Proportionate Share of the Net Pension Liability, and the Schedule of County Contributions, as listed 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 Matters

Our audit was conducted for the purpose of forming opinions on the basic financial statements, the combining and individual fund financial statements, and the budgetary comparisons

(2.2.2.10(R)(1)NMAC). The Schedule of Vendor Information, Schedule of Changes in Assets and Liabilities for Agency Funds, and other supplementary information required by Section 2.2.2.10 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 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Schedule of Changes in Assets and Liabilities for Agency Funds, other supplementary information required by Section 2.2.2.10 NMAC, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Changes in Assets and Liabilities for Agency Funds, other supplementary information required by Section 2.2.2 NMAC, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Vendor Information 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 November 1, 2016, 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 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.

REDW LLC

Albuquerque, New Mexico
November 1, 2016

State of New Mexico
Doña Ana County
Management's Discussion and Analysis
For the Year Ended June 30, 2016

Doña Ana County's management discussion and analysis presents an overview of the County's financial activities for the fiscal year ended June 30, 2016. 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 2016 with \$306.9 million in total assets and deferred outflows of resources; this is roughly less than 1% increase when compared to the \$305.9 million in fiscal year 2015. Total liabilities and deferred inflows of resources decreased by roughly 8% or \$7.1 million to \$86.3 million; while total net position increased approximately 4% percent or \$8 million to complete the fiscal year at \$220.6 million.
- ◆ Net position for governmental activities increased 5% or \$8 million to end the fiscal year at \$183.5 million; while business-type activities slightly decreased by \$21,483 to end the fiscal year at \$37.1 million. Overall revenues slightly increased by 10% to \$126.9 million and expenditures also increased by roughly 7% to \$120.8 million.
- ◆ The County's financial analysis of its governmental funds indicates an increase in total assets of \$1 million or 1% to \$81.9 million; total liabilities decreased by \$0.3 million or 3%, while total fund balance increased by \$1.3 million 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. While the County served as the fiscal agent for CRRUA in previous fiscal years, the County did not serve in this capacity during fiscal year 2016
- ◆ Total bonded debt at June 30, 2016, for the County was \$22,011,000.
- ◆ As of July 1st the County adopted the County Hold Harmless Gross Receipts tax. The tax is imposed on any person engaging in business in the county. The excise tax equal to three eighths of one percent (.375%)
- ◆ During the year, the Legislature made two appropriations to Dona Ana County for road improvements to New Mexico highway 136, Airport road, and Industrial road in the Santa Teresa area of Dona Ana County. Each appropriation is in the amount of \$4,000,000 for a total of \$8,000,000. The reversion date for both appropriations is June 30, 2019.

State of New Mexico
Doña Ana County
Management's Discussion and Analysis
For the Year Ended June 30, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is 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.

- ◆ The *Statement of Net 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 the fiscal year. 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, Education, Sanitation, and Community Development. The business-type activities of the County include Wastewater and other utility services.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. 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

State of New Mexico
Doña Ana County
Management's Discussion and Analysis
For the Year Ended June 30, 2016

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.

Proprietary Funds

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

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.

Notes to 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.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This includes required schedules for the County's participating in the Public Employees Retirement Association (PERA) defined benefit pension plan.

The combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor proprietary funds are presented in the supplementary information section of this report. Other supplementary information also includes budgetary comparisons for nonmajor governmental funds and major and nonmajor enterprise funds.

State of New Mexico
Doña Ana County
Management's Discussion and Analysis
For the Year Ended June 30, 2016

Condensed Statement of Net Position
As of June 30,

	Governmental Activities		Business-Type Activities		Primary Government	
	2016	2015	2016	2015	2016	2015
Assets						
Current assets	\$ 81,282,731	\$ 80,069,382	\$ 1,223,847	\$ 1,008,525	\$ 82,506,578	\$ 81,077,907
Noncurrent assets	<u>177,004,362</u>	178,956,085	<u>39,867,223</u>	40,206,477	<u>216,871,585</u>	219,162,562
Total assets	258,287,093	259,025,467	41,091,070	41,215,002	299,378,163	300,240,469
Deferred outflows of resources	<u>7,513,195</u>	5,691,817	-	-	<u>7,513,195</u>	5,691,817
Total assets and deferred outflows of resources	\$ 265,800,288	<u>\$ 264,717,284</u>	\$ 41,091,070	<u>\$ 41,215,002</u>	\$ 306,891,358	<u>\$ 305,932,286</u>
Liabilities						
Current liabilities	\$ 5,655,905	\$ 13,862,858	\$ 403,310	\$ 431,237	\$ 6,059,215	\$ 14,294,095
Noncurrent liabilities	<u>72,642,108</u>	60,545,319	<u>3,622,131</u>	3,696,653	<u>76,264,239</u>	64,241,972
Total liabilities	78,298,013	74,408,177	4,025,441	4,127,890	82,323,454	78,536,067
Deferred inflows of resources	<u>3,983,739</u>	14,837,783	-	-	<u>3,983,739</u>	14,837,783
Net Position						
Net investment in capital assets	152,744,193	149,279,860	36,089,015	36,314,249	188,833,208	185,594,109
Restricted for						
Other purposes	31,031,800	32,043,040	-	-	31,031,800	32,043,040
Unrestricted	<u>(257,457)</u>	<u>(5,851,576)</u>	<u>976,614</u>	<u>772,863</u>	<u>719,157</u>	<u>(5,078,713)</u>
Total net position	183,518,536	175,471,324	37,065,629	37,087,112	220,584,165	212,558,436
Total liabilities, deferred inflows of resources and net position	\$ 265,800,288	<u>\$ 264,717,284</u>	\$ 41,091,070	<u>\$ 41,215,002</u>	\$ 306,891,358	<u>\$ 305,932,286</u>

The largest portion of the County's net position 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 the repayment of this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

State of New Mexico
Doña Ana County
Management's Discussion and Analysis
For the Year Ended June 30, 2016

Condensed Statement of Activities
For the Year Ended June 30,

	Governmental Activities		Business-Type Activities		Primary Government	
	2016	2015	2016	2015	2016	2015
Program revenues						
Charges for services	\$ 15,681,072	\$ 16,529,692	\$ 1,123,195	\$ 1,316,378	\$ 16,804,267	\$ 17,846,070
Operating grants and contributions	5,536,908	15,353,824	1,340,602	76,736	6,877,510	15,430,560
Capital grants and contributions	7,120,749	858,095	-	-	7,120,749	858,095
General revenues						
Taxes, penalties and interest	91,881,357	77,742,944	-	-	91,881,357	77,742,944
Investment income	1,580,217	863,089	5,325	7,410	1,585,542	870,499
Other revenue	2,553,513	2,176,840	81,803	66,601	2,635,316	2,243,441
Total revenues	124,353,816	113,524,484	2,550,925	1,467,125	126,904,741	114,991,609
Expenses						
General government	32,041,592	17,474,727	-	-	32,041,592	17,474,727
Public safety	50,676,410	58,549,707	-	-	50,676,410	58,549,707
Public works	19,308,691	21,039,555	-	-	19,308,691	21,039,555
Health and welfare	10,084,846	10,632,798	-	-	10,084,846	10,632,798
Education	2,018,165	-	-	-	2,018,165	-
Sanitation	7,057	-	-	-	7,057	-
Community development	2,181,168	-	-	-	2,181,168	-
Wastewater service	-	-	3,139,412	3,197,128	3,139,412	3,197,128
Other utility services	-	-	160,494	210,559	160,494	210,559
Interest	1,070,001	1,471,027	60,697	7,410	1,130,698	1,478,437
Fiscal agent fees	5,836	8,606	-	-	5,836	8,606
Total expenses	117,393,766	109,176,420	3,360,603	3,415,097	120,754,369	112,591,517
Increase in net position before transfers	6,960,050	4,348,064	(809,678)	(1,947,972)	6,150,372	2,400,092
Transfers	112,624	(637,440)	788,195	637,440	900,819	-
Change in net position	7,072,674	3,710,624	(21,483)	(1,310,532)	7,051,191	2,400,092
Net position—beginning of year	175,471,324	215,690,787	37,087,112	38,716,561	212,558,436	254,407,348
Restatement of net position	974,538	(43,930,087)	-	(318,917)	974,538	(44,249,004)
Net position—beginning of year (as restated)	176,445,862	171,760,700	37,087,112	38,397,644	213,532,974	210,158,344
Net position—ending of year	\$ 183,518,536	\$ 175,471,324	\$ 37,065,629	\$ 37,087,112	\$ 220,584,165	\$ 212,558,436

Governmental Activities

Governmental activities net position by \$7.1 million to \$183.5 million at June 30, 2016.

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 in the notes to the financial statements.

Business-Type Activities

Net position of business-type activities decreased slightly by \$21,483 to \$37.1 million at June 30, 2016. There were no significant changes to the types of services provided by the County's enterprise funds during fiscal year 2016.

State of New Mexico
Doña Ana County
Management's Discussion and Analysis
For the Year Ended June 30, 2016

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.

	General Fund		Fire Districts		County Flood Commission		Spaceport Gross Receipts		State Appropriations		Nonmajor Governmental Funds		Total Governmental Funds	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
Assets														
Cash and investments	\$ 35,067,691	\$ 31,392,471	\$ 9,304,139	\$ 8,490,069	\$ 9,047,942	\$ 9,025,312	\$ -	\$ -	\$ -	\$ -	\$ 12,973,578	\$ 17,382,219	\$ 66,393,350	\$ 66,290,071
Receivables, net	9,159,477	6,680,332	285,725	260,365	256,605	254,419	288,139	341,926	1,294,216	1,209,841	3,182,621	4,456,286	14,466,783	13,203,169
Due from other funds	1,053,128	1,386,000	-	-	-	-	-	-	-	-	-	-	1,053,128	1,386,000
Inventory	8,642	-	-	-	-	-	-	-	-	-	-	-	8,642	-
Total assets	\$ 45,288,938	\$ 39,458,803	\$ 9,589,864	\$ 8,750,434	\$ 9,304,547	\$ 9,279,731	\$ 288,139	\$ 341,926	\$ 1,294,216	\$ 1,209,841	\$ 16,156,199	\$ 21,838,505	\$ 81,921,903	\$ 80,879,240
Liabilities and Fund Balance														
Liabilities														
Accounts payable and accrued payroll liabilities	2,299,781	3,142,717	74,951	152,769	13,435	41,929	-	-	506,941	24,898	677,564	770,969	3,572,672	4,133,282
Due to other funds	-	-	-	-	-	-	-	-	674,292	481,948	378,836	904,052	1,053,128	1,386,000
Deferred inflow's of resources	4,038,688	3,775,543	114,631	104,728	224,283	220,516	-	-	30,000	-	276,009	176,143	4,683,611	4,276,930
Total liabilities and deferred inflows of resources	6,338,469	6,918,260	189,582	257,497	237,718	262,445	-	-	1,211,233	506,846	1,332,409	1,851,164	9,309,411	9,796,212
Fund Balance														
Nonspendable	8,642	-	-	-	-	-	-	-	-	-	-	-	8,642	-
Restricted	399,491	673,909	9,400,282	8,492,937	9,066,829	9,017,286	288,139	341,926	82,983	702,995	11,794,076	13,155,913	31,031,800	32,384,966
Committed	3,380,952	813,586	-	-	-	-	-	-	-	-	2,903,695	1,761,875	6,284,647	2,575,461
Assigned	5,514,225	2,731,663	-	-	-	-	-	-	-	-	-	5,147,104	5,514,225	7,878,767
Unassigned	29,647,159	28,321,385	-	-	-	-	-	-	-	-	(84,370)	(77,551)	29,562,789	28,243,834
Total fund balance	38,950,469	32,540,543	9,400,282	8,492,937	9,066,829	9,017,286	288,139	341,926	82,983	702,995	14,613,401	19,987,341	72,402,103	71,083,028
Total liabilities, deferred inflows of resources and fund balance	\$ 45,288,938	\$ 39,458,803	\$ 9,589,864	\$ 8,750,434	\$ 9,304,547	\$ 9,279,731	\$ 288,139	\$ 341,926	\$ 1,294,216	\$ 1,209,841	\$ 15,945,810	\$ 21,838,505	\$ 81,711,514	\$ 80,879,240

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As of the end of fiscal year 2016, the County's governmental funds reported combined ending fund balances of \$81.9 million, an increase of \$1.3 million in comparison with the prior year. The general fund ending fund balance at the end of fiscal year 2016, is reported at \$45.3 million, which is an increase of \$6.4 million.

	General Fund		Fire Districts		County Flood Commission		Spaceport Gross Receipts		State Appropriations		Nonmajor Governmental Funds		Total Governmental Funds	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
Operating														
Total revenue	\$ 90,722,117	\$ 73,951,129	\$ 3,396,349	\$ 3,244,972	\$ 2,370,850	\$ 3,140,133	\$ 2,017,065	\$ 2,130,624	\$ 4,626,729	\$ 2,937,733	\$ 21,025,567	\$ 26,429,095	\$ 124,158,677	\$ 111,833,686
Total expenditures	(81,707,546)	(76,168,099)	(2,489,004)	(4,913,301)	(2,321,307)	(2,349,860)	(2,070,852)	(1,941,071)	(4,906,741)	(2,685,980)	(25,907,571)	(37,514,072)	(119,403,021)	(125,572,383)
Other														
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-	-	8,870,000	-	8,870,000
Bond premium	-	-	-	-	-	-	-	-	-	-	-	262,114	-	262,114
Transfers in	39,449,571	36,405,937	1,501,099	1,650,000	-	166,215	-	-	-	-	7,208,607	2,849,814	48,159,277	41,071,966
Transfers out	(42,054,216)	(35,880,184)	(1,501,099)	(1,650,000)	-	-	-	-	(340,000)	-	(7,700,543)	(4,584,328)	(51,595,858)	(42,114,512)
Total other	(2,604,645)	525,753	-	-	-	166,215	-	-	(340,000)	-	(491,936)	7,397,600	(3,436,581)	8,089,568
Net changes in fund balance	6,409,926	(1,691,217)	907,345	(1,668,329)	49,543	956,488	(53,787)	189,553	(620,012)	251,753	(5,373,940)	(3,687,377)	1,319,075	(5,649,129)
Fund balance, beginning of year	32,540,543	34,231,760	8,492,937	10,161,266	9,017,286	8,060,798	(632,612)	152,373	702,995	451,242	19,987,341	23,674,718	70,108,490	76,732,157
Restatement	-	-	-	-	-	-	974,538	-	-	-	-	-	974,538	-
Fund balance, beginning of year, (as restated)	32,540,543	34,231,760	8,492,937	10,161,266	9,017,286	8,060,798	341,926	152,373	702,995	451,242	19,987,341	23,674,718	71,083,028	76,732,157
Fund balance, end of year	\$ 38,950,469	\$ 32,540,543	\$ 9,400,282	\$ 8,492,937	\$ 9,066,829	\$ 9,017,286	\$ 288,139	\$ 341,926	\$ 82,983	\$ 702,995	\$ 14,613,401	\$ 19,987,341	\$ 72,402,103	\$ 71,083,028

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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 enterprise 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 position of proprietary funds at the end of the year amounted to \$37.1 million, and \$6.4 million in the Internal Service Fund.

	Chaparral Wastewater System		South Central Wastewater		Nonmajor Enterprise Funds		Total Enterprise Funds		Internal Service Fund	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
Total operating revenues	\$ 146,944	\$ 204,550	\$ 808,697	\$ 883,945	\$ 249,357	\$ 294,484	\$ 1,204,998	\$ 1,382,979	\$ 1,806,722	\$ 1,891,492
Total operating expenditures	(589,076)	(686,821)	(1,844,507)	(1,733,343)	(866,323)	(1,198,906)	(3,299,906)	(3,619,070)	(2,756,893)	(2,792,515)
Operating loss	(442,132)	(482,271)	(1,035,810)	(849,398)	(616,966)	(904,422)	(2,094,908)	(2,236,091)	(950,171)	(901,023)
Nonoperating revenue (expenses)	99,157	60,498	1,234,925	444	(48,852)	227,177	1,285,230	288,119	-	-
Income (loss) before transfers	(342,975)	(421,773)	199,115	(848,954)	(665,818)	(677,245)	(809,678)	(1,947,972)	(950,171)	(901,023)
Transfers in (out), net	31,571	130,448	437,344	126,886	319,280	380,106	788,195	637,440	3,549,205	405,103
Change in net position	(311,404)	(291,325)	636,459	(722,068)	(346,538)	(297,139)	(21,483)	(1,310,532)	2,599,034	(495,920)
Net position, beginning of year	6,995,449	7,605,691	18,616,581	18,890,445	11,475,082	12,220,425	37,087,112	38,716,561	3,818,360	4,314,280
Net position, end of year	\$ 6,684,045	\$ 7,314,366	\$ 19,253,040	\$ 18,168,377	\$ 11,128,544	\$ 11,923,286	\$ 37,065,629	\$ 37,406,029	\$ 6,417,394	\$ 3,818,360

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GENERAL FUND BUDGETARY ANALYSIS

- ◆ The General Fund revenue budget increased \$1,061,316 from \$87,731,694 to a final budget of \$88,793,010.
- ◆ The County's General Fund actual revenues at fiscal year-end totaled \$88,528,182 versus a budget of \$88,793,010 and were under budget by \$264,828.
- ◆ The General Fund expenditure budget increased approximately \$1,434,603 from \$86,260,532 to a final budget of \$87,697,135.
- ◆ The County's General Fund expenditure budget at fiscal year-end totaled \$87,697,135 while actual expenditures totaled \$82,474,927 or \$5,222,208 under budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The construction phase of the Berino Flood Control project is ongoing. The construction phase of the MVRDA 911 Call Center and the Implementation of the Assessor's/Treasurer's Department Management Software were completed this fiscal year.

The design phase of the Chaparral Wastewater System Phase 1C, the Montana Vista Wastewater System Phase 2 and the West Mesa Wastewater System Improvements Phase I have been completed.

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

Major capital asset events during fiscal year 2016 included:

- ◆ Reclassification of the Chaparral Wastewater System Phase 1C, the Montana Vista Wastewater System Phase 2 and the West Mesa Wastewater System Improvements Phase 1 from the Governmental Type Construction-In-Progress to the Infrastructure capital asset account.
- ◆ Reclassification of the Third Judicial District Court HVAC Replacement completed in fiscal year 2015 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 \$5.5 million or 17% during fiscal year 2016. Notes payable decreased by \$0.3 million or 5%. Bonded debt decreased by \$5.2 million or 19% during the fiscal year. There was a small drawdown of notes payable during

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fiscal year 2016 of \$120,000, with the remainder of the decrease caused by fiscal year 2016 debt service payments.

At the end of fiscal year 2016, the County had total long-term debt outstanding to various agencies of \$27.6 million, as show below.

Economic Outlook

Economists suggest that the County is in a recession and believe the pace of recovery will be slow, in the near term. Doña Ana County's unemployment rate remains high but saw a decrease from 8.3% at fiscal year-end 2015 to 7.7% at fiscal year-end 2016. The County's unemployment rate is still higher than statewide unemployment but from 2015 to 2016, the County saw a larger decrease than the State. The County's unemployment rate fell by .6% while the States fell by .4%.

Gross Receipts Tax (GRT) collections, overall, increased by 2.3% for the year ended June 30, 2016. The two County GRTs collected solely in the unincorporated area of the County showed an increase of 3.2%. County-wide GRTs increased by 2.2%. Unincorporated and County-wide GRT collections are continuing to show modest growth in the new fiscal year.

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 2016 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. For fiscal year 2016, the County collected \$12,163,372.

In 2009, the County adopted the Local Economic Development Act (LEDA), which is to provide "public support for economic development to foster, promote and enhance local economic development efforts..." The adoption of LEDA established the Doña Ana County Economic Development Plan that promotes economic development within the County. During the year the County entered into three intergovernmental agreements with the New Mexico Economic Development Department to act as fiscal agent for appropriations supporting Economic Development Projects. These projects are expected to create approximately seventy six new jobs. The County anticipates additional Economic Development Projects in the future.

Professionals believe there are major economic development opportunities in the foreseeable future. Chihuahua, which is located south of the border, has recently seen a boom in its auto and aerospace industries providing Santa Teresa with the opportunity to attract suppliers to these

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For the Year Ended June 30, 2016

industrial bases and have them locate in southern New Mexico. Spaceport America is expected to see more business development. Spaceport staff have been working to build a variety of business development strategies. With the completion of the plaza and other developments in downtown Las Cruces, new businesses are expected to move into the area, creating new jobs.

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.

Basic Financial Statements

State of New Mexico
Doña Ana County
Statement of Net Position
June 30, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets			
Cash and cash equivalents	\$ 22,094,675	\$ 681,961	\$ 22,776,636
Investments	44,494,757	-	44,494,757
Receivables, net	1,739,055	541,886	2,280,941
Taxes receivables, net	10,149,400	-	10,149,400
Intergovernmental receivables	2,442,427	-	2,442,427
Other receivables	265,361	-	265,361
Inventory	97,056	-	97,056
Total current assets	<u>81,282,731</u>	<u>1,223,847</u>	<u>82,506,578</u>
Noncurrent assets			
Nondepreciable capital assets	25,433,462	2,124,651	27,558,113
Depreciable capital assets, net of accumulated depreciation	<u>151,570,900</u>	<u>37,742,572</u>	<u>189,313,472</u>
Total noncurrent assets	<u>177,004,362</u>	<u>39,867,223</u>	<u>216,871,585</u>
Total assets	<u>258,287,093</u>	<u>41,091,070</u>	<u>299,378,163</u>
Deferred Outflows of Resources			
Pension deferral	<u>7,513,195</u>	-	<u>7,513,195</u>
Total deferral outflows of resources	<u>7,513,195</u>	-	<u>7,513,195</u>
Total assets and deferred outflows of resources	<u>\$ 265,800,288</u>	<u>\$ 41,091,070</u>	<u>\$ 306,891,358</u>
Liabilities			
Current liabilities			
Accounts payable	\$ 2,467,154	\$ 73,097	\$ 2,540,251
Accrued payroll liabilities	972,761	9,004	981,765
Accrued interest payable	214,698	26,809	241,507
Other liabilities	200,031	55,560	255,591
Bonds and notes payable, current portion	<u>1,801,261</u>	<u>238,840</u>	<u>2,040,101</u>
Total current liabilities	<u>5,655,905</u>	<u>403,310</u>	<u>6,059,215</u>
Noncurrent liabilities			
Compensated absences	5,071,640	83,713	5,155,353
Bonds and notes payable, net of current portion	22,458,908	3,538,418	25,997,326
Net pension liability	44,950,720	-	44,950,720
Contingent liability	<u>160,840</u>	<u>-</u>	<u>160,840</u>
Total noncurrent liabilities	<u>72,642,108</u>	<u>3,622,131</u>	<u>76,264,239</u>
Total liabilities	<u>78,298,013</u>	<u>4,025,441</u>	<u>82,323,454</u>
Deferred Inflows of Resources			
Non-exchange transactions	1,648,519	-	1,648,519
Pension deferral	<u>2,335,220</u>	<u>-</u>	<u>2,335,220</u>
Total deferred outflows of resources	<u>3,983,739</u>	<u>-</u>	<u>3,983,739</u>
Net Position			
Net investment in capital assets	152,744,193	36,089,015	188,833,208
Restricted for			-
Other purposes	31,031,800	-	31,031,800
Unrestricted	<u>(257,457)</u>	<u>976,614</u>	<u>719,157</u>
Total net position	<u>183,518,536</u>	<u>37,065,629</u>	<u>220,584,165</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 265,800,288</u>	<u>\$ 41,091,070</u>	<u>\$ 306,891,358</u>

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

State of New Mexico
Doña Ana County
Statement of Activities
For the Year Ended June 30, 2016

Functions/Programs	Program Revenues				Net (Expenses), Revenues, and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Program Revenues		
					Governmental Activities	Business-Type Activities	Total
Primary government							
Governmental activities							
General government	\$ 32,041,592	\$ 3,553,504	\$ 158,830	\$ 4,626,729	\$ (23,702,529)	\$ -	\$ (23,702,529)
Public safety	50,676,410	9,921,869	5,058,845	-	(35,695,696)	-	(35,695,696)
Public works	19,308,691	2,205,699	49,801	2,494,020	(14,559,171)	-	(14,559,171)
Health and welfare	10,084,846	-	231,234	-	(9,853,612)	-	(9,853,612)
Education	2,018,165	-	-	-	(2,018,165)	-	(2,018,165)
Sanitation	7,057	-	11,180	-	4,123	-	4,123
Community development	2,181,168	-	27,018	-	(2,154,150)	-	(2,154,150)
Interest	1,070,001	-	-	-	(1,070,001)	-	(1,070,001)
Fiscal agent fees	5,836	-	-	-	(5,836)	-	(5,836)
Total governmental activities	<u>117,393,766</u>	<u>15,681,072</u>	<u>5,536,908</u>	<u>7,120,749</u>	<u>(89,055,037)</u>	<u>-</u>	<u>(89,055,037)</u>
Business-type activities							
Wastewater service	3,139,412	1,123,195	1,340,602	-	-	(675,615)	(675,615)
Other utility services	160,494	-	-	-	-	(160,494)	(160,494)
Interest	60,697	-	-	-	-	(60,697)	(60,697)
Total business-type activities	<u>3,360,603</u>	<u>1,123,195</u>	<u>1,340,602</u>	<u>-</u>	<u>-</u>	<u>(896,806)</u>	<u>(896,806)</u>
Total primary government	<u>\$ 120,754,369</u>	<u>\$ 16,804,267</u>	<u>\$ 6,877,510</u>	<u>\$ 7,120,749</u>	<u>(89,055,037)</u>	<u>(896,806)</u>	<u>(89,951,843)</u>
General revenues							
Taxes							
Property taxes, levied for general purposes					41,093,932	-	41,093,932
State shared taxes and fees					46,826,808	-	46,826,808
Payments in lieu of taxes					3,302,072	-	3,302,072
Licenses and permits					653,274	-	653,274
Penalties and interest					658,545	-	658,545
Investment earnings					1,580,217	5,325	1,585,542
Other					1,900,239	81,803	1,982,042
Operating transfers, net					112,624	788,195	900,819
Total general revenues and transfers					<u>96,127,711</u>	<u>875,323</u>	<u>97,003,034</u>
Change in net position					<u>7,072,674</u>	<u>(21,483)</u>	<u>7,051,191</u>
Net position—beginning					175,471,324	37,087,112	212,558,436
Restatements (Note 17)					974,538	-	974,538
Net position—beginning (as restated)					<u>176,445,862</u>	<u>37,087,112</u>	<u>213,532,974</u>
Net position—ending					<u>\$ 183,518,536</u>	<u>\$ 37,065,629</u>	<u>\$ 220,584,165</u>

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

Governmental Funds

State of New Mexico
Doña Ana County
Balance Sheet—Governmental Funds
June 30, 2016

	Special Revenue Fund					Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Fire Districts	25135 County Flood Commission	25160 Spaceport Gross Receipts	23111 State Appropriations		
Assets							
Cash and cash equivalents	\$ -	\$ 4,524,805	\$ 4,400,210	\$ -	\$ -	\$ 12,051,970	\$ 20,976,985
Restricted cash and cash equivalents	-	-	-	-	-	921,608	921,608
Investments	35,067,691	4,779,334	4,647,732	-	-	-	44,494,757
Receivables, net							
Accounts	1,462,408	350	-	-	-	146,837	1,609,595
Taxes	7,467,597	281,004	252,352	288,139	-	1,860,308	10,149,400
Intergovernmental	-	-	-	-	1,294,176	1,148,251	2,442,427
Interest and other	229,472	4,371	4,253	-	40	27,225	265,361
Due from other funds	1,053,128	-	-	-	-	-	1,053,128
Inventory	8,642	-	-	-	-	-	8,642
Total assets	<u>\$ 45,288,938</u>	<u>\$ 9,589,864</u>	<u>\$ 9,304,547</u>	<u>\$ 288,139</u>	<u>\$ 1,294,216</u>	<u>\$ 16,156,199</u>	<u>\$ 81,921,903</u>
Liabilities							
Accounts payable	\$ 1,178,644	\$ 74,951	\$ 3,964	\$ -	\$ 506,941	\$ 638,682	\$ 2,403,182
Accrued payroll liabilities	916,797	-	9,471	-	-	38,882	965,150
Accrued interest payable	4,309	-	-	-	-	210,389	214,698
Due to other funds	-	-	-	-	674,292	378,836	1,053,128
Other liabilities	200,031	-	-	-	-	-	200,031
Total liabilities	<u>2,299,781</u>	<u>74,951</u>	<u>13,435</u>	<u>-</u>	<u>1,181,233</u>	<u>1,266,789</u>	<u>4,836,189</u>
Deferred Inflows of Resources							
Property taxes	3,001,141	-	-	-	-	33,951	3,035,092
Nonexchange transactions	1,037,547	114,631	224,283	-	30,000	242,058	1,648,519
Total deferred inflows of resources	<u>4,038,688</u>	<u>114,631</u>	<u>224,283</u>	<u>-</u>	<u>30,000</u>	<u>276,009</u>	<u>4,683,611</u>
Fund Balances (Deficits)							
Nonspendable	8,642	-	-	-	-	-	8,642
Restricted	399,491	9,400,282	9,066,829	288,139	82,983	11,794,076	31,031,800
Committed	3,380,952	-	-	-	-	2,903,695	6,284,647
Assigned	5,514,225	-	-	-	-	-	5,514,225
Unassigned	29,647,159	-	-	-	-	(84,370)	29,562,789
Total fund balances	<u>38,950,469</u>	<u>9,400,282</u>	<u>9,066,829</u>	<u>288,139</u>	<u>82,983</u>	<u>14,613,401</u>	<u>72,402,103</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 45,288,938</u>	<u>\$ 9,589,864</u>	<u>\$ 9,304,547</u>	<u>\$ 288,139</u>	<u>\$ 1,294,216</u>	<u>\$ 16,156,199</u>	<u>\$ 81,921,903</u>

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

State of New Mexico
Doña Ana County
Reconciliation of the Balance Sheet of Governmental
Funds to the Statement of Net Position
June 30, 2016

Total fund balance - total governmental funds	\$	72,402,103
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds (less Internal Service Fund).		170,851,439
Internal service funds are used by management to charge the cost of certain activities, such as 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.		6,417,394
Long-term liabilities are not due and payable in the current period and , therefore, they are not reported in the governmental funds:		
Bonds and notes payable	\$ (24,260,169)	
Compensated absences (less Internal Service Fund)	(4,993,738)	
Contingent liabilities	(160,840)	
Net pension liability	<u>(44,950,720)</u>	
		(74,365,467)
Defined benefit pension plan deferred outflows of resources are not current financial resources and, therefore, are not reported in the governmental funds		7,513,195
Defined benefit pension plan deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the governmental funds		(2,335,220)
Some revenues will not be available to pay for current period expenditures and, therefore, are recorded as deferred inflows of resources in the governmental funds		<u>3,035,092</u>
Net position of governmental activities	\$	<u>183,518,536</u>

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

State of New Mexico
Doña Ana County
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances—Governmental Funds
For the Year Ended June 30, 2016

	Special Revenue Fund					Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Fire Districts	25135 County Flood Commission	25160 Spaceport Gross Receipts	23111 State Appropriations		
Revenues							
Taxes							
Property taxes	\$ 40,582,060	\$ -	\$ -	\$ -	\$ -	\$ 459,438	\$ 41,041,498
General sales and use taxes	27,582,931	1,548,187	2,288,539	2,017,065	-	13,390,086	46,826,808
Payment in lieu of taxes	3,302,072	-	-	-	-	-	3,302,072
Penalties and interest	626,228	-	-	-	-	32,317	658,545
Intergovernmental revenue - state	645,608	1,773,700	-	-	4,626,729	3,216,653	10,262,690
Intergovernmental revenue - federal	-	-	-	-	-	2,394,967	2,394,967
Charges for services	14,824,033	-	-	-	-	857,039	15,681,072
Contributions/donations	-	50	4,636	-	-	161,390	166,076
Investment earnings	1,210,635	69,069	68,103	-	-	232,410	1,580,217
License and permits	653,274	-	-	-	-	-	653,274
Rents and royalties	440,836	4,200	-	-	-	-	445,036
Other revenue	854,440	1,143	9,572	-	-	281,267	1,146,422
Total revenues	<u>90,722,117</u>	<u>3,396,349</u>	<u>2,370,850</u>	<u>2,017,065</u>	<u>4,626,729</u>	<u>21,025,567</u>	<u>124,158,677</u>
Expenditures							
Current							
General government	27,251,880	-	-	-	884,216	1,151,354	29,287,450
Public safety	42,982,814	1,461,603	-	-	-	3,553,921	47,998,338
Public works	8,170,895	-	1,207,756	-	-	606,860	9,985,511
Health and welfare	-	-	-	-	-	10,140,649	10,140,649
Education	-	-	-	2,070,852	-	-	2,070,852
Sanitation	-	-	-	-	-	7,241	7,241
Community development	1,748,340	-	-	-	-	175,294	1,923,634
Debt service							
Principal	163,867	-	-	-	-	5,225,000	5,388,867
Interest	30,107	-	-	-	-	1,067,083	1,097,190
Fiscal agent fees	-	-	-	-	-	5,836	5,836
Capital outlay	1,359,643	1,027,401	1,113,551	-	4,022,525	3,974,333	11,497,453
Total expenditures	<u>81,707,546</u>	<u>2,489,004</u>	<u>2,321,307</u>	<u>2,070,852</u>	<u>4,906,741</u>	<u>25,907,571</u>	<u>119,403,021</u>
Excess (deficiency) of revenues over expenditures	<u>9,014,571</u>	<u>907,345</u>	<u>49,543</u>	<u>(53,787)</u>	<u>(280,012)</u>	<u>(4,882,004)</u>	<u>4,755,656</u>

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

State of New Mexico
Doña Ana County
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances—Governmental Funds — continued
For the Year Ended June 30, 2016

	Special Revenue Funds					Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Fire Districts	25135 County Flood Commission	25160 Spaceport Gross Receipts	23111 State Appropriations		
Other Financing Sources (Uses)							
Transfer in	39,449,571	1,501,099	-	-	-	7,208,607	48,159,277
Transfer out	(42,054,216)	(1,501,099)	-	-	(340,000)	(7,700,543)	(51,595,858)
Total other financing sources (uses)	<u>(2,604,645)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(340,000)</u>	<u>(491,936)</u>	<u>(3,436,581)</u>
Net change in fund balances	<u>6,409,926</u>	<u>907,345</u>	<u>49,543</u>	<u>(53,787)</u>	<u>(620,012)</u>	<u>(5,373,940)</u>	<u>1,319,075</u>
Fund balances, beginning of year	32,540,543	8,492,937	9,017,286	(632,612)	702,995	19,987,341	70,108,490
Restatement (Note 17)	<u>-</u>	<u>-</u>	<u>-</u>	<u>974,538</u>	<u>-</u>	<u>-</u>	<u>974,538</u>
Fund balances, beginning of year, after restatement	<u>32,540,543</u>	<u>8,492,937</u>	<u>9,017,286</u>	<u>341,926</u>	<u>702,995</u>	<u>19,987,341</u>	<u>71,083,028</u>
Fund balances, end of year	<u>\$ 38,950,469</u>	<u>\$ 9,400,282</u>	<u>\$ 9,066,829</u>	<u>\$ 288,139</u>	<u>\$ 82,983</u>	<u>\$ 14,613,401</u>	<u>\$ 72,402,103</u>

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

State of New Mexico
Doña Ana County
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of Governmental
Funds to the Statement of Activities
For the Year Ended June 30, 2016

Net change in fund balances – governmental funds	\$ 1,319,075
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of assets is allocated over their estimated useful lives as depreciation expense.	
Capital outlay	\$ 11,497,453
Depreciation expense (less Internal Service Fund)	<u>(16,196,388)</u>
	(4,698,935)
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.	
	2,599,034
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 premium	27,189
Change in compensated absences (less Internal Service Fund)	(195,183)
Net pension expense	2,580,193
Principal payments on bonds and notes payable	<u>5,388,867</u>
	7,801,066
Revenues in the governmental funds that provide current financial resources are not included in the government-wide statement of activities because they were recognized in a prior period	
	<u>52,434</u>
Change in net position of governmental activities	<u>\$ 7,072,674</u>

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

**State of New Mexico
Doña Ana County**

**Statement of Revenues, Expenditures and Changes in Fund Balance—
Budget and Actual (Non-GAAP Budgetary Basis)—General Fund
For the Year Ended June 30, 2016**

	Budgeted Amounts		Actual Amount	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 67,462,001	\$ 68,210,644	\$ 66,555,387	\$ (1,655,257)
Payment in lieu of taxes	3,025,000	3,025,000	3,302,072	277,072
Licenses and permits	1,884,317	1,884,317	653,274	(1,231,043)
Intergovernmental revenue	1,175,091	1,175,091	822,267	(352,824)
Charges for services	12,666,970	12,979,643	14,781,590	1,801,947
Investment earnings	321,201	321,201	1,186,953	865,752
Rents and royalties	390,645	390,645	443,768	53,123
Other	806,469	806,469	782,871	23,598
Total revenues	<u>87,731,694</u>	<u>88,793,010</u>	<u>88,528,182</u>	<u>264,828</u>
Expenditures				
Current				
Personal costs	52,402,383	53,972,716	48,501,354	5,471,362
Operating costs	31,126,552	31,280,515	32,419,956	(1,139,441)
Capital outlay	2,537,623	2,249,930	1,359,643	890,287
Debt service				
Principal payments	163,867	163,867	163,867	-
Interest payments	30,107	30,107	30,107	-
Total expenditures	<u>86,260,532</u>	<u>87,697,135</u>	<u>82,474,927</u>	<u>5,222,208</u>
Excess (deficiency) of revenues over expenditures	<u>1,471,162</u>	<u>1,095,875</u>	<u>6,053,255</u>	<u>(4,957,380)</u>
Other Financing Sources (Uses)				
Operating transfers in	38,067,280	39,464,571	39,449,571	(15,000)
Operating transfers out	(40,069,932)	(42,056,928)	(42,054,216)	2,712
Total other financing sources (uses)	<u>(2,002,652)</u>	<u>(2,592,357)</u>	<u>(2,604,645)</u>	<u>(12,288)</u>
Excess (deficiency) of revenue over expenditures and other financing sources (uses))	<u>(531,490)</u>	<u>(1,496,482)</u>	<u>3,448,610</u>	<u>\$ (4,969,668)</u>
Budget cash carryover	531,490	1,496,482		
Total	<u>\$ -</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balance (budget basis)	3,448,610
To adjust applicable revenue accruals and deferrals	2,193,935
To adjust applicable expenditures accruals	767,381
Change in fund balances (GAAP basis)	\$ 6,409,926

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

State of New Mexico
Doña Ana County
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Fire Districts—Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amount	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 1,563,054	\$ 1,563,054	\$ 1,521,908	\$ (41,146)
Intergovernmental revenue and grants	1,440,273	1,783,603	1,783,626	23
Investment earnings	102,165	102,165	69,990	(32,175)
Rents and royalties	4,200	4,200	4,200	-
Contributions/donations	-	-	50	50
Other	-	-	1,143	1,143
Total revenues	<u>3,109,692</u>	<u>3,453,022</u>	<u>3,380,917</u>	<u>72,105</u>
Expenditures				
Current				
Operating costs	3,481,031	3,669,465	1,539,422	2,130,043
Capital outlay	4,215,054	4,369,950	1,027,400	3,342,550
Total expenditures	<u>7,696,085</u>	<u>8,039,415</u>	<u>2,566,822</u>	<u>5,472,593</u>
Excess (deficiency) of revenues over expenditures	<u>(4,586,393)</u>	<u>(4,586,393)</u>	<u>814,095</u>	<u>(5,400,488)</u>
Other Financing Sources (Uses)				
Transfers in	1,500,000	1,500,000	1,501,098	1,098
Transfers out	(1,500,000)	(1,500,000)	(1,501,098)	(1,098)
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>(4,586,393)</u>	<u>(4,586,393)</u>	<u>814,095</u>	<u>\$ (5,400,488)</u>
Budgeted cash carryover	<u>4,586,393</u>	<u>4,586,393</u>		
Total	<u>\$ -</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balance (budget basis)	814,095
To adjust applicable revenue accruals and deferrals	15,433
To adjust applicable expenditures accruals	<u>77,817</u>
Change in fund balances (GAAP basis)	<u>\$ 907,345</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
County Flood Commission Fund—Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amount	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 2,194,323	\$ 2,194,323	\$ 2,288,746	\$ 94,423
Contributions/donations	-	-	4,636	4,636
Investment earnings	63,965	63,965	69,476	5,511
Other revenue	10,200	10,200	9,572	(628)
Total revenues	<u>2,268,488</u>	<u>2,268,488</u>	<u>2,372,430</u>	<u>103,942</u>
Expenditures				
Current				
Personal costs	856,975	856,975	803,430	53,545
Operating costs	1,378,310	1,378,310	433,487	944,823
Capital outlay	2,219,524	2,219,524	1,113,552	1,105,972
Total expenditures	<u>4,454,809</u>	<u>4,454,809</u>	<u>2,350,469</u>	<u>2,104,340</u>
Excess (deficiency) of revenues over expenditures	<u>(2,186,321)</u>	<u>(2,186,321)</u>	<u>21,961</u>	<u>2,000,398</u>
Other Financing Sources (Uses)				
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>(2,186,321)</u>	<u>(2,186,321)</u>	<u>21,961</u>	<u>\$ 2,000,398</u>
Budgeted cash carryover	<u>2,186,321</u>	<u>2,186,321</u>		
Total	<u>\$ -</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balance (budget basis)	21,961
To adjust applicable revenue accruals and deferrals	(1,580)
To adjust applicable expenditures accruals	<u>29,162</u>
Change in fund balances (GAAP basis)	<u>\$ 49,543</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Spaceport Gross Receipts — Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amount	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 1,948,502	\$ 2,070,853	<u>2,070,853</u>	\$ -
Total revenues	<u>1,948,502</u>	<u>2,070,853</u>	<u>2,070,853</u>	-
Expenditures				
Current				-
Operating costs	<u>1,948,502</u>	<u>\$ 2,070,853</u>	<u>2,070,853</u>	-
Total expenditures	<u>1,948,502</u>	<u>2,070,853</u>	<u>2,070,853</u>	-
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	<u>\$ -</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balance (budget basis)	-
To adjust applicable revenue accruals and deferrals	(53,788)
To adjust applicable expenditures accruals	<u>1</u>
Change in fund balances (GAAP basis)	<u>\$ (53,787)</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
State Appropriations —Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 8,960,929	\$ 19,110,189	\$ 5,360,529	\$ (13,749,660)
Total revenues	<u>8,960,929</u>	<u>19,110,189</u>	<u>5,360,529</u>	<u>13,749,660</u>
Expenditures				
Current				
Operating costs	5,304,637	5,304,637	2,315,887	2,988,750
Capital outlay	<u>2,833,366</u>	<u>12,982,626</u>	<u>2,568,628</u>	<u>10,413,998</u>
Total expenditures	<u>8,138,003</u>	<u>18,287,263</u>	<u>4,884,515</u>	<u>13,402,748</u>
Excess (deficiency) of revenues over expenditures	<u>822,926</u>	<u>822,926</u>	<u>476,014</u>	<u>346,912</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	<u>(340,000)</u>	<u>(340,000)</u>	<u>(340,000)</u>	-
Total other financing sources (uses)	<u>(340,000)</u>	<u>(340,000)</u>	<u>(340,000)</u>	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	482,926	482,926	<u>136,014</u>	<u>\$ 346,912</u>
Budgeted cash carryover	-	-		
Total	<u>\$ 482,926</u>	<u>\$ 482,926</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balance (budget basis)	136,014
To adjust applicable revenue accruals and deferrals	(733,800)
To adjust applicable expenditures accruals	<u>(22,226)</u>
Change in fund balances (GAAP basis)	<u>\$ (620,012)</u>

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

State of New Mexico
Doña Ana County
Proprietary Funds
Statement of Net Position
June 30, 2016

	Business-Type Activities				Governmental
	50070	50044			60020
	Chaparral	South Central	Nonmajor	Total	Internal
	Wastewater	Wastewater	Enterprise	Enterprise	Service Fund
	System	System	Funds	Funds	Fleet
Assets					
Current assets					
Cash and cash equivalents	\$ 14,783	\$ 41,805	\$ 625,373	\$ 681,961	\$ 196,082
Receivables, net					
Accounts	85,836	431,026	23,792	540,654	129,460
Interest and other	950	-	282	1,232	-
Inventory	-	-	-	-	88,414
Total current assets	<u>101,569</u>	<u>472,831</u>	<u>649,447</u>	<u>1,223,847</u>	<u>413,956</u>
Noncurrent assets					
Capital assets, net	<u>6,975,626</u>	<u>21,301,323</u>	<u>11,590,274</u>	<u>39,867,223</u>	<u>6,152,923</u>
Total noncurrent assets	<u>6,975,626</u>	<u>21,301,323</u>	<u>11,590,274</u>	<u>39,867,223</u>	<u>6,152,923</u>
Total assets	<u>7,077,195</u>	<u>21,774,154</u>	<u>12,239,721</u>	<u>41,091,070</u>	<u>6,566,879</u>
Liabilities					
Current liabilities					
Accounts payable	5,135	52,859	15,103	73,097	63,972
Accrued payroll liabilities	116	626	8,262	9,004	7,611
Accrued interest payable	6,364	13,801	6,644	26,809	-
Other liabilities	8,946	45,664	-	54,610	-
Bonds and notes payable, current portion	<u>7,750</u>	<u>7,000</u>	<u>224,090</u>	<u>238,840</u>	<u>-</u>
Total current liabilities	<u>28,311</u>	<u>119,950</u>	<u>254,099</u>	<u>402,360</u>	<u>71,583</u>
Noncurrent liabilities					
Bonds and notes payable, net of current portion	354,750	2,339,742	844,876	3,539,368	-
Compensated absences	<u>10,089</u>	<u>61,422</u>	<u>12,202</u>	<u>83,713</u>	<u>77,902</u>
Total long-term liabilities	<u>364,839</u>	<u>2,401,164</u>	<u>857,078</u>	<u>3,623,081</u>	<u>77,902</u>
Total liabilities	<u>393,150</u>	<u>2,521,114</u>	<u>1,111,177</u>	<u>4,025,441</u>	<u>149,485</u>
Net Position					
Net investment in capital assets	6,613,126	18,954,581	10,521,308	36,089,015	6,152,923
Unrestricted	<u>70,919</u>	<u>298,459</u>	<u>607,236</u>	<u>976,614</u>	<u>264,471</u>
Total net position	<u>\$ 6,684,045</u>	<u>\$ 19,253,040</u>	<u>\$ 11,128,544</u>	<u>\$ 37,065,629</u>	<u>\$ 6,417,394</u>

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

State of New Mexico
Doña Ana County
Proprietary Funds
Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended June 30, 2016

	Business-Type Activities			Governmental
	50070 Chaparral Wastewater System	50044 South Central Wastewater System	Nonmajor Enterprise Funds	60020 Internal Service Fund Fleet
Operating Revenues				
Charges for services	\$ 136,930	\$ 749,018	\$ 237,247	\$ 1,123,195
Other revenue	10,014	59,679	12,110	81,803
Total operating revenues	<u>146,944</u>	<u>808,697</u>	<u>249,357</u>	<u>1,204,998</u>
Operating Expenses				
Salaries and wages	40,794	241,561	54,676	337,031
Employee benefits	38,199	108,170	29,776	176,145
Professional fees and contractual services	-	56,271	186,844	243,115
Utilities	28,504	245,855	43,268	317,627
Depreciation	459,461	863,910	509,829	1,833,200
Other	22,118	328,740	41,930	392,788
Total operating expenses	<u>589,076</u>	<u>1,844,507</u>	<u>866,323</u>	<u>3,299,906</u>
Operating income (loss)	<u>(442,132)</u>	<u>(1,035,810)</u>	<u>(616,966)</u>	<u>(2,094,908)</u>
Nonoperating Revenues (Expenses)				
Investment earnings	-	641	4,684	5,325
Intergovernmental revenues - state	106,318	1,234,284	-	1,340,602
Interest expense	(7,161)	-	(53,536)	(60,697)
Total nonoperating revenues (expenses)	<u>99,157</u>	<u>1,234,925</u>	<u>(48,852)</u>	<u>1,285,230</u>
Income (loss) before transfers	<u>(342,975)</u>	<u>199,115</u>	<u>(665,818)</u>	<u>(809,678)</u>
Transfers In (Out)				
Transfers in	50,000	650,463	559,822	1,260,285
Transfer out	(18,429)	(213,119)	(240,542)	(472,090)
Total transfers in (out)	<u>31,571</u>	<u>437,344</u>	<u>319,280</u>	<u>788,195</u>
Change in net position	(311,404)	636,459	(346,538)	(21,483)
Net position, beginning of year	<u>6,995,449</u>	<u>18,616,581</u>	<u>11,475,082</u>	<u>37,087,112</u>
Net position, end of year	<u>\$ 6,684,045</u>	<u>\$ 19,253,040</u>	<u>\$ 11,128,544</u>	<u>\$ 37,065,629</u>

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

State of New Mexico
Doña Ana County
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2016

	Business-Type Activities				Governmental
	50070 Chaparral Wastewater System	50044 South Central Wastewater System	Nonmajor Enterprise Funds	Total Enterprise Funds	60020 Internal Service Fund Fleet
Cash flows from operating activities					
Cash received from customers	\$ 79,911	\$ 396,798	\$ 232,346	\$ 709,055	\$ -
Cash received from other funds for services	-	-	-	-	1,541,337
Cash paid to employees for services	(96,757)	(350,422)	(109,912)	(557,091)	(1,583,982)
Cash paid to suppliers for goods and services	(47,740)	(594,762)	(235,925)	(878,427)	(725,076)
Other receipts (payments)	10,014	59,679	(3,177)	66,516	142,705
Net cash used by operating activities	<u>(54,572)</u>	<u>(488,707)</u>	<u>(116,668)</u>	<u>(659,947)</u>	<u>(625,016)</u>
Cash flows from noncapital financing activities					
Transfers from other funds	50,000	650,463	559,822	1,260,285	3,549,205
Transfers to other funds	(18,429)	(213,119)	(240,542)	(472,090)	-
Net cash provided by noncapital financing activities	<u>31,571</u>	<u>437,344</u>	<u>319,280</u>	<u>788,195</u>	<u>3,549,205</u>
Cash flows from capital and related financing activities					
Purchase of capital assets	(101,222)	(1,392,724)	-	(1,493,946)	(3,207,105)
Proceeds from issuance of debt	-	120,426	-	120,426	-
Principal payments	(7,750)	(7,000)	(219,696)	(234,446)	-
Interest payments	(8,111)	-	(54,901)	(63,012)	-
Grant revenue	106,318	1,234,284	-	1,340,602	-
Net cash used by capital and related financing activities	<u>(10,765)</u>	<u>(45,014)</u>	<u>(274,597)</u>	<u>(330,376)</u>	<u>(3,207,105)</u>
Cash flows from investing activities					
Interest on investments	-	721	4,834	5,555	-
Net cash provided by investing activities	<u>-</u>	<u>721</u>	<u>4,834</u>	<u>5,555</u>	<u>-</u>
Net decrease in cash and cash equivalents	(33,766)	(95,656)	(67,151)	(196,573)	(282,916)
Cash and cash equivalents, beginning of year	48,549	137,461	692,524	878,534	478,998
Cash and cash equivalents, end of year	<u>\$ 14,783</u>	<u>\$ 41,805</u>	<u>\$ 625,373</u>	<u>\$ 681,961</u>	<u>\$ 196,082</u>

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

State of New Mexico
Doña Ana County
Proprietary Funds
Statement of Cash Flows — continued
For the Year Ended June 30, 2016

	Business-Type Activities				Governmental
	50070	50044			60020
	Chaparral	South Central	Nonmajor	Total	Internal
	Wastewater	Wastewater	Enterprise	Enterprise	Service Fund
	System	System	Funds	Funds	Fleet
Reconciliation of operating loss to net cash used by operating activities					
Operating loss	\$ (442,132)	\$ (1,035,810)	\$ (616,966)	\$ (2,094,908)	\$ (950,171)
Adjustments					
Depreciation expense	459,461	863,910	509,829	1,833,200	459,893
Change in assets and liabilities					
Receivables	(57,019)	(352,220)	(1,936)	(411,175)	(122,680)
Inventory	-	-	-	-	1,950
Accounts payable	2,882	36,104	(6,968)	32,018	(22,555)
Accrued payroll liabilities	239	744	(120)	863	(14,297)
Compensated absences	(18,003)	(1,435)	(507)	(19,945)	22,844
Net cash used by operating activities	<u>\$ (54,572)</u>	<u>\$ (488,707)</u>	<u>\$ (116,668)</u>	<u>\$ (659,947)</u>	<u>\$ (625,016)</u>

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

State of New Mexico
Doña Ana County
Statement of Fiduciary Assets and Liabilities – Agency Funds
June 30, 2016

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ 20,516,554
Taxes receivables, net of allowance	6,395,634
Other receivables	<u>6,343</u>
Total assets	<u><u>\$ 26,918,531</u></u>
 Liabilities	
Accounts payable	\$ 3,658,745
Taxes paid in advance	242,218
Taxes in suspense - bankruptcies	18,917
Due to others	17,372,806
Future collectible tax	<u>5,625,845</u>
Total liabilities	<u><u>\$ 26,918,531</u></u>

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

State of New Mexico
Doña Ana County
Notes to Financial Statements
June 30, 2016

1) Summary of Significant Accounting Policies

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.

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.

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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 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

Basis of Presentation

Government-Wide Statements – The Statement of Net Position and the Statement of Activities display information about the government as a whole (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.

State of New Mexico
Doña Ana County
Notes to Financial Statements
June 30, 2016

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 intergovernmental revenue 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.

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-I 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.

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

Proprietary Funds:

Enterprise Fund – Chaparral Wastewater System – accounts for the service activities of the wastewater system.

State of New Mexico
Doña Ana County
Notes to Financial Statements
June 30, 2016

Enterprise Fund – South Central Wastewater System – 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 Fund – account for monies held by the County in a custodial capacity. As a result, they do not report operations.

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 and 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.

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.

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 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.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general

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Notes to Financial Statements
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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.

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.

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.

Inventory

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.

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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 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.

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 improvements	10
Buildings and improvements	10 – 40
Furniture, fixtures, and equipment	3 – 15
Vehicles	5 – 15
Infrastructure	5 – 50

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

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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 of resources.

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' of year-end are offset by deferred inflows of resources in the governmental funds balance sheet.

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. The County's only deferred outflows related to the County's participation in the Public Employees Retirement Association (PERA) defined benefit plan under Governmental Accounting Standards Board (GASB) Statement No. 68.

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 reports deferred inflows of resources for unavailable property tax revenue, as well as for nonexchange transactions in the governmental funds balance sheet.

The County also reports deferred inflows of resources related to the County's participation in the PERA defined benefit plan under GASB Statement No. 68.

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

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Notes to Financial Statements
June 30, 2016

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 Statement No. 34 was implemented, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. For governmental fund financial reporting, bond premiums, discounts, and issuance costs are recognized in the period the bonds are issued. Bond proceeds are reported as an other 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 “net investment in capital assets.”

Fund Balances

In 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:

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Doña Ana County
Notes to Financial Statements
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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.

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 fund balance for subsequent fiscal years projected budgetary deficits according to GASB Statement No. 54, Par 16.

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 (restricted, committed, assigned) and unassigned 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.

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

State of New Mexico
Doña Ana County
Notes to Financial Statements
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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.

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

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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, 2016, 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.

Income Taxes

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

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.

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.

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

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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 and US government agency securities.

The following is a summary of the County's cash and investment balances by fund type as of June 30, 2016:

Cash and cash equivalents	
Governmental activities	
Governmental funds	\$ 21,898,593
Internal service fund	<u>196,082</u>
Total governmental activities	22,094,675
Business-type activities	<u>681,961</u>
Total primary government	<u>22,776,636</u>
Fiduciary funds	<u>20,516,554</u>
Total cash and cash equivalents	<u>43,293,190</u>
Investments	
Governmental activities	<u>44,494,757</u>
Total governmental activities	<u>44,494,757</u>
Total investments	<u>44,494,757</u>
Total cash and investments	<u><u>\$ 87,787,947</u></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. 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 50% 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 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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As of June 30, 2016, the County's deposits were exposed to custodial credit risk as follows:

	50% requirement	102% requirement	Total
Deposits			
Checkings	\$ 10,355,813	\$ -	\$ 10,355,813
Savings	11,920,128	-	11,920,128
Certificate of deposits	25,650,000	-	25,650,000
Repurchase agreements	-	23,022,073	23,022,073
Total deposits	47,925,941	23,022,073	70,948,014
Less FDIC insurance	14,400,000	-	14,400,000
Total uninsured public funds	33,525,941	23,022,073	56,548,014
Collateral requirement	16,762,971	23,482,514	40,245,485
Pledged securities at fair value	34,746,316	23,482,514	58,228,830
Pledged in excess of requirement	\$ 17,983,345	\$ -	\$ 17,983,345

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 investments, other than certificates of deposits above, are invested in US agency securities.

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.

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As of June 30, 2016, 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:

	Fair Value	% of Investments
U.S. Agency Securities	\$ 12,475,038	28%
U.S. Treasury Strip	384,719	1%
Certificates of Deposit		
Century Bank	3,250,000	
Citizen's Bank	3,000,000	
First National Bank of Santa Fe	3,000,000	
First New Mexico Bank	750,000	
First Savings	3,000,000	
Washing Federal Savings	250,000	
Wells Fargo Securities	11,900,000	
Western Heritage Bank	250,000	
White Sands Federal Credit Union	250,000	
Total certificates of deposit	25,650,000	58%
County Bonds	5,735,000	13%
Municipal Bonds	250,000	1%
Total investments	\$ 44,494,757	100%

Credit Risk – The County’s investments shall be invested 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 according to 6-10-44 NMSA 1978, 6-10-10 NMSA 1978, 6-10-10 NMSA 1978.

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 rated fixed by the State Board of Finance, but in no case shall the rate of interest be less than one hundred

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percent of the asked price on United States Treasury bills of the same maturity on the day of deposit.

A summary of the County’s investments as of June 30, 2016, including credit ratings and maturities, is as follows:

Investment Type	Fair Value	Credit Rating	Less than 1	1-5 years	5-10 years	10+ years
U.S. Agency Securities	\$ 12,475,038	Aa+	\$ -	\$ 9,725,038	\$ 2,750,000	\$ -
U.S Treasury Strip	384,719	Aa+	-	-	-	384,719
Certificates of Deposit	25,650,000	Not Rated	11,650,000	14,000,000	-	-
County Bonds	5,735,000	Not Rated	-	-	-	5,735,000
Municipal Bonds	250,000	A+	-	250,000	-	-
	<u>\$ 44,494,757</u>		<u>\$ 11,650,000</u>	<u>\$ 23,975,038</u>	<u>\$ 2,750,000</u>	<u>\$ 6,119,719</u>

*A portion of the County’s investments 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.

Foreign Currency Risk – 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.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, Level 3 inputs are significant unobservable inputs.

The County has the following recurring fair value measurements as of June 30, 2016:

- ♦ County and municipal bonds of approximately \$6 million and U.S. agency securities of approximately \$12.9 million (including the U.S. Treasury Strip) are valued using a matrix pricing model (Level 2 inputs)

The County did not have any investments at June 30, 2016, valued using nonrecurring fair value measurements (Level 3 inputs).

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3) 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 10th and April 10th. Penalty and interest will be accrued after the delinquency due dates of December 10th and May 10th. 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 2016, the County charged the following mil rates:

Tax District	Residential	Non-residential
02 (Las Cruces-In)	0.029131	0.032555
03 (Las Cruces-Out)	0.023658	0.026661
04 Mesilla	0.024703	0.029001
11 (Hatch-In)	0.031416	0.034894
12 (Hatch-Out)	0.026381	0.029394
16 (Sunland Park-In)	0.036808	0.040997
17 Unincorporated (Anthony/Chaparral)	0.03029	0.033347
18 Incorporated (Anthony)	0.03029	0.033347

The County's share of the property taxes equal approximately 35.8% of the total and are 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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4) Capital Assets

A summary of capital assets for both governmental activities and business-type activities for the year ended June 30, 2016 follows. Land and construction in progress are not subject to depreciation.

	Balance June 30, 2015	Additions	Deletions	Transfers	Balance June 30, 2016
Governmental Activities					
<i>Capital assets not being depreciated</i>					
Land	\$ 8,132,956	\$ -	\$ -	\$ -	\$ 8,132,956
Construction in progress	<u>16,821,818</u>	<u>8,081,637</u>	<u>-</u>	<u>(7,602,949)</u>	<u>17,300,506</u>
Total capital assets not being depreciated	<u>24,954,774</u>	<u>8,081,637</u>	<u>-</u>	<u>(7,602,949)</u>	<u>25,433,462</u>
<i>Capital assets being depreciated</i>					
Land improvements	6,988,827	7,058	-	-	6,995,885
Building and improvements	93,446,444	-	-	4,305,055	97,751,499
Furniture, fixtures, and equipment	22,957,938	1,145,720	(300,859)	1,129,218	24,932,017
Vehicles	27,580,811	3,019,702	(234,607)	-	30,365,906
Infrastructure	<u>287,813,818</u>	<u>2,450,441</u>	<u>-</u>	<u>2,168,676</u>	<u>292,432,935</u>
Total capital assets being depreciated	<u>438,787,838</u>	<u>6,622,921</u>	<u>(535,466)</u>	<u>7,602,949</u>	<u>452,478,242</u>
<i>Less accumulated depreciation for</i>					
Land improvements	(6,001,939)	(178,502)	-	-	(6,180,441)
Building and improvements	(43,630,320)	(4,500,850)	-	-	(48,131,170)
Furniture, fixtures, and equipment	(19,035,106)	(1,391,188)	300,859	-	(20,125,435)
Vehicles	(18,145,393)	(1,496,384)	234,607	-	(19,407,170)
Infrastructure	<u>(197,973,769)</u>	<u>(9,089,357)</u>	<u>-</u>	<u>-</u>	<u>(207,063,126)</u>
Total accumulated depreciation	<u>(284,786,527)</u>	<u>(16,656,281)</u>	<u>535,466</u>	<u>-</u>	<u>(300,907,342)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>154,001,311</u>	<u>(10,033,360)</u>	<u>-</u>	<u>7,602,949</u>	<u>151,570,900</u>
Total governmental activities capital assets	<u>\$ 178,956,085</u>	<u>\$ (1,951,723)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,004,362</u>

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Depreciation expense of governmental activities for the year ended June 30, 2016, was charged to the following functions and funds:

Governmental activities	
General government	\$ 2,211,222
Public safety	3,899,258
Public works	9,577,234
Community development	306,476
Health and welfare	202,198
Total	<u>16,196,388</u>
Internal service fund	459,893
Total governmental activities	<u><u>\$ 16,656,281</u></u>

	Balance June 30, 2015	Additions	Deletions	Transfers	Balance June 30, 2016
Business-Type Activities					
<i>Capital assets not being depreciated</i>					
Land	\$ 279,095	\$ -	\$ -	\$ -	\$ 279,095
Construction in progress	<u>369,391</u>	<u>1,476,165</u>	-	-	<u>1,845,556</u>
Total capital assets not being depreciated	<u>648,486</u>	<u>1,476,165</u>	-	-	<u>2,124,651</u>
<i>Capital assets being depreciated</i>					
Building and improvements	135,203	-	-	-	135,203
Furniture, fixtures, and equipment	867,317	17,782	-	-	885,099
Vehicles	645,623	-	-	-	645,623
Infrastructure	<u>53,411,354</u>	-	-	-	<u>53,411,354</u>
Total capital assets being depreciated	<u>55,059,497</u>	<u>17,782</u>	-	-	<u>55,077,279</u>
<i>Less accumulated depreciation for</i>					
Building and improvements	(33,293)	(12,769)	-	-	(46,062)
Furniture, fixtures, and equipment	(660,780)	(105,749)	-	-	(766,529)
Vehicles	(428,547)	(36,045)	-	-	(464,592)
Infrastructure	<u>(14,378,887)</u>	<u>(1,678,637)</u>	-	-	<u>(16,057,524)</u>
Total accumulated depreciation	<u>(15,501,507)</u>	<u>(1,833,200)</u>	-	-	<u>(17,334,707)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>39,557,990</u>	<u>(1,815,418)</u>	-	-	<u>37,742,572</u>
Total governmental activities capital assets	<u>\$ 40,206,476</u>	<u>\$ (339,253)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,867,223</u>

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5) Long-Term Debt

Long-term debt activity for the year ended June 30, 2016, was as follows:

	Balance June 30, 2015	Increases	Decreases	Balance June 30, 2016	Amount Due Within One Year
Governmental activities					
Compensated absences	\$ 4,798,555	\$ 3,353,176	\$ (3,157,993)	\$ 4,993,738	\$ -
Internal service fund	55,058	50,725	(27,881)	77,902	-
General obligation bonds	6,625,000	-	(235,000)	6,390,000	245,000
Special assessment district bonds	4,045,000	-	(750,000)	3,295,000	585,000
Revenue bonds	16,235,000	-	(4,240,000)	11,995,000	805,000
Notes payable	2,341,997	-	(163,867)	2,178,130	166,261
Bond premium	429,228	-	(27,189)	402,039	-
Net pension liability	<u>34,501,244</u>	<u>15,674,359</u>	<u>(5,224,883)</u>	<u>44,950,720</u>	<u>-</u>
Total governmental activities	<u>\$ 69,031,082</u>	<u>\$ 19,078,260</u>	<u>\$ (13,826,813)</u>	<u>\$ 74,282,529</u>	<u>\$ 1,801,261</u>
Business-type activities					
Compensated absences	\$ 103,659	\$ 1,426	\$ (21,372)	\$ 83,713	\$ -
Revenue bonds	337,000	-	(6,000)	331,000	6,000
Notes payable	<u>3,555,227</u>	<u>120,426</u>	<u>(229,395)</u>	<u>3,446,258</u>	<u>232,840</u>
Total business-type activities	<u>\$ 3,995,886</u>	<u>\$ 121,852</u>	<u>\$ (256,767)</u>	<u>\$ 3,860,971</u>	<u>\$ 238,840</u>

The County's 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 2016.

The annual principal and interest requirements on long-term debt outstanding as of June 30, 2016 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

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July 30, 2013. Payments toward the debt began in September 1, 2014 and mature as follows.

Year Ending June 30,	Principal	Interest	Total
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	290,000	168,525	458,525
2022-2026	1,635,000	714,550	2,349,550
2027-2031	2,005,000	429,001	2,434,001
2032-2034	1,410,000	62,500	1,472,500
Totals	<u>\$ 6,390,000</u>	<u>\$ 2,106,051</u>	<u>\$ 8,496,051</u>

Revenue Bonds

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

Description	Date	Due	Original Issue	Outstanding	Rates
Gross Receipts Tax Refunding Bonds, Series 2012	5/1/2013	5/1/2028	\$ 4,870,000	\$ 3,980,000	2.0% to 4.0%
Subordinate Lien Gross Receipts Tax Refunding Bonds, Series 2014	12/1/2014	6/1/2029	<u>8,870,000</u>	<u>8,015,000</u>	2.0% to 5.0%
			<u>\$ 13,740,000</u>	<u>\$ 11,995,000</u>	

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 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.

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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 Doña Ana County. The Bank transferred the net proceeds that included an amount in the Series 2004A Reserve Fund to the Doña 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.

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

Year Ending June 30,	Principal	Interest	Total
2017	\$ 805,000	\$ 360,825	\$ 1,165,825
2018	825,000	344,625	1,169,625
2019	840,000	275,137	1,115,137
2020	855,000	308,325	1,163,325
2021	880,000	285,500	1,165,500
2022-2026	4,860,000	967,450	5,827,450
2027-2029	2,930,000	3,306,419	6,236,419
Totals	<u>\$ 11,995,000</u>	<u>\$ 5,848,281</u>	<u>\$ 17,843,281</u>

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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.

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

Year Ending June 30,	Principal	Interest	Total
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	620,000	72,069	692,069
Totals	<u>\$ 3,295,000</u>	<u>\$ 969,180</u>	<u>\$ 4,264,180</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, 2016, the balance is \$147,340, 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

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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. As of June 30, 2016, the balance of this note is \$1,257,894.

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, 2016, the balance is \$772,896 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 September 12, 2014, for the formation of the arsenic treatment facility, but the debt will remain on the County's financial statements.

The future payments required for the three notes payable in governmental activities are as follows:

Year Ending June 30,	Principal	Interest	Total
2017	\$ 166,261	\$ 30,037	\$ 196,298
2018	168,700	27,598	196,298
2019	171,186	25,112	196,298
2020	122,628	22,579	145,207
2021	124,188	21,019	145,207
2022-2026	645,373	80,663	726,036
2027-2031	688,969	37,068	726,037
2032	90,825	1,817	92,642
Totals	<u>\$ 2,178,130</u>	<u>\$ 245,893</u>	<u>\$ 2,424,023</u>

Business-Type Activities

Revenue Bond

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

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Description	Date	Due	Original Issue	Outstanding	Rates
Dona Ana County, NM Wastewater System improvement revenue bonds, Series 2013	9/19/2014	9/19/2053	\$ 343,000	\$ 331,000	2.13%
			<u>\$ 343,000</u>	<u>\$ 331,000</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:

Year Ending June 30,	Principal	Interest	Total
2017	\$ 6,000	\$ 7,030	\$ 13,030
2018	6,000	6,900	12,900
2019	6,000	6,770	12,770
2020	6,000	6,650	12,650
2021	6,000	6,520	12,520
2022-2026	34,000	30,560	64,560
2027-2031	37,000	26,830	63,830
2032-2036	41,000	22,700	63,700
2037-2041	46,000	18,150	64,150
2042-2046	51,000	13,040	64,040
2047-2051	57,000	7,390	64,390
2052-2054	35,000	1,450	36,450
Totals	<u>\$ 331,000</u>	<u>\$ 153,990</u>	<u>\$ 484,990</u>

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, 2016, the balance is \$3,288,758.
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

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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, 2016, \$133,000 had been drawn down on this note and the County has made payments of \$7,000 to bring the outstanding balance of the note to \$126,000 at June 30, 2016.

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 of \$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. As of June 30, 2016, this note had an outstanding balance of \$31,500.

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

Year Ending June 30,	Principal	Interest	Total
2017	\$ 232,840	\$ 65,794	\$ 298,634
2018	237,321	61,312	298,633
2019	241,893	56,741	298,634
2020	246,555	52,078	298,633
2021	251,312	47,322	298,634
2022-2026	1,331,297	161,872	1,493,169
2027-2031	878,790	33,660	912,450
2032-2034	26,250	-	26,250
Totals	<u>\$ 3,446,258</u>	<u>\$ 478,779</u>	<u>\$ 3,925,037</u>

6) Interfund Balances and Transfers

The County records 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, 2016 are as follows:

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	Due from other funds	Due to other funds	Total
Governmental funds			
General Fund	\$ 1,053,128	\$ -	\$ 1,053,128
State Appropriations	-	674,292	(674,292)
Nonmajor Governmental Funds			-
Federal Grants	-	35,038	(35,038)
Housing Grants	-	460	(460)
Colonia's Initiative	-	43,691	(43,691)
Sheriff's Grants-State	-	191,055	(191,055)
Wastewater Grants	-	83,754	(83,754)
Chaparral Wastewater System	-	24,838	(24,838)
Total governmental funds	<u>\$ 1,053,128</u>	<u>\$ 1,053,128</u>	<u>\$ -</u>

The County records 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, 2016 was as follows:

	Transfers in	Transfers out	Total
Governmental Funds			
General Fund	\$ 39,449,571	\$ (42,054,216)	\$ (2,604,645)
Fire Districts	1,501,099	(1,501,099)	-
State Appropriations	-	(340,000)	(340,000)
Nonmajor Governmental Funds	<u>7,208,607</u>	<u>(7,700,543)</u>	<u>(491,936)</u>
Total governmental funds	<u>48,159,277</u>	<u>(51,595,858)</u>	<u>(3,436,581)</u>
Enterprise Funds			
Chaparral Wastewater System	50,000	(18,429)	31,571
South Central Wastewater System	650,463	(213,119)	437,344
Nonmajor Enterprise Funds	559,822	(240,542)	319,280
Internal Service Fund - Fleet	<u>3,549,205</u>	<u>-</u>	<u>3,549,205</u>
Total enterprise funds	<u>4,809,490</u>	<u>(472,090)</u>	<u>4,337,400</u>
Total primary government	52,968,767	(52,067,948)	900,819
Fiduciary Funds			
Agency funds	<u>-</u>	<u>(900,819)</u>	<u>(900,819)</u>
Total transfers in (out)	<u>\$ 52,968,767</u>	<u>\$ (52,968,767)</u>	<u>\$ -</u>

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7) 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.

Commitments for construction projects in progress as of June 30, 2016 include:

Project Name	Total Cost	Amount Expended as of June 30, 2016	Percent Complete	Estimated Date of Completion
Montana Vista Wastewater, Phase II	\$ 1,465,138	\$ 1,396,208	95%	June 2017
Chaparral Wastewater Collection System Phase 3A	687,923	628,535	91%	June 2016
Chaparral Wastewater Collection System Phase 1C	350,000	209,472	60%	June 2017
Berino Pond	1,753,658	1,525,917	87%	June 2017
MRVDA Building	9,497,304	9,368,483	99%	June 2017
	<u>\$ 13,754,023</u>	<u>\$ 13,128,615</u>		

Contingencies

In 2015, the County reached a settlement in a lawsuit, which resulted in a contingent liability recorded in the County's governmental activities of \$160,840. This settlement was paid by the County subsequent to June 30, 2016.

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8) 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.

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.

	2016	2015	2014
County contributions	\$ 6,279,359	\$ 5,610,674	\$ 5,611,612
Employee contributions	2,473,999	2,224,342	1,916,036
Total contributions	\$ 8,753,358	\$ 7,835,016	\$ 7,527,648

9) 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,

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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, 2015.

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 FY15 for the various PERA coverage options, for both Tier I and Tier II, refer to Note 1C in PERA's FY 2015 financial statements for a table of all retirement plans and required contribution rates. The PERA coverage options that apply to the County are: Municipal General Division, Municipal

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Police Division, and Municipal Fire Division. Statutorily required contributions to the pension plan from the County were \$6,279,359.

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, 2014. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2015, using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date June 30, 2015.

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, 2015. Only employer contributions for the pay period end dates that fell within the period of July 1, 2014 to June 30, 2015, were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY2015 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, 2016, the County reported a liability of \$27,708,287 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 2.72 percent, which was unchanged from its proportion measured as of June 30, 2014, due to the insignificance of the difference.

For the year ended June 30, 2016, the County recognized PERA Fund Division; Municipal General Division pension expense of \$843,637. At June 30, 2016, 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:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 613,751
Changes in assumptions	-	10,794
Net difference between projected and actual earnings on pension plan investments	-	87,650
Change in proportion and differences between County contributions and proportionate share of contributions	-	699,930
County contributions subsequent to the measurement date	4,910,630	-
Total	\$ 4,910,630	\$ 1,412,125

\$4,910,630 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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,	
2017	\$ 733,882
2018	733,882
2019	733,882
2020	(1,489,451)
2021	-
	\$ 712,195

For PERA Fund Division; Municipal Police Division, at June 30, 2016, the County reported a liability of \$14,259,786 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 2.97 percent, which was unchanged from its proportion measured as of June 30, 2014, due to the insignificance of the difference.

For the year ended June 30, 2016, the County recognized PERA Fund Division; Municipal Police Division pension expense of \$854,519. At June 30, 2016, the County reported PERA Fund Division; Municipal Police Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 996,415	\$ -
Changes in assumptions	-	589,957
Net difference between projected and actual earnings on pension plan investments	-	39,555
Change in proportion and differences between County contributions and proportionate share of contributions	-	289,995
County contributions subsequent to the measurement date	1,221,515	-
Total	\$ 2,217,930	\$ 919,507

\$1,221,515 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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,		
2017	\$	121,420
2018		121,420
2019		121,419
2020		(731,162)
2021		-
	\$	(366,903)

For PERA Fund Division; Municipal Fire Division, at June 30, 2016, the County reported a liability of \$2,982,647 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 0.58 percent, which was unchanged from its proportion measured as of June 30, 2014, due to the insignificance of the difference.

For the year ended June 30, 2016, the County recognized PERA Fund Division; Municipal Fire Division pension expense of \$303,537. At June 30, 2016, the County reported PERA Fund Division; Municipal Fire Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 117,463	\$ -
Changes in assumptions	62,907	-
Net difference between projected and actual earnings on pension plan investments	-	3,588
Change in proportion and differences between County contributions and proportionate share of contributions	57,051	-
County contributions subsequent to the measurement date	147,214	-
Total	\$ 384,635	\$ 3,588

\$147,214 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2015, will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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,			
2017	\$	35,418	
2018		35,418	
2019		35,418	
2020		70,528	
2021		-	
		176,782	\$

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, 2014, 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, 2015, using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2015. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2014, actuarial valuation.

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Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay, open
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
– Projected benefit payment	100 years
– Payroll growth	3.50% annual rate
– Projected salary increases	3.50% to 14.25% annual rate
– Included inflation at	3.00% annual rate
– Morality Assumption	RP-2000 Morality Tables (Combined table for healthy post-retirements, Employee table for active members, and Disabled table for disabled retirees before retirement age) with projection to 2018 using Scale AA
– Experience Study Dates	July 1, 2008 to June 30, 2013

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:

All Funds – Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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>	

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Discount rate: The discount rate used to measure the total pension liability was 7.75%. 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 calculated using a discount rate one percentage point lower (6.75%) or one percentage point higher (8.75%) than the single discount rate.

PERA Fund Division	1% Decrease	Current Discount Rate	1% Increase
Municipal General Division	(6.75%)	(7.75%)	(8.75%)

County's proportionate share of the net pension liability	\$ 47,176,218	\$ 27,708,287	\$ 11,522,025
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PERA Fund Division	1% Decrease	Current Discount Rate	1% Increase
Municipal Police Division	(6.75%)	(7.75%)	(8.75%)

County's proportionate share of the net pension liability	\$ 23,549,177	\$ 14,259,786	\$ 6,639,340
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PERA Fund Division	1% Decrease	Current Discount Rate	1% Increase
Municipal Fire Division	(6.75%)	(7.75%)	(8.75%)

County's proportionate share of the net pension liability	\$ 4,045,208	\$ 2,982,647	\$ 2,106,953
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Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued fiscal year 2015 PERA financial report.

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 according to GASBS 68, paragraphs 122 and 124.

10) Notes to Required PERA Supplemental 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 FY15 audit available at <http://www.nmpera.org/assets/uploads/downloads/comprehensive-annual-financial-reports/CAFR-2015.pdf>.

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2015 report is available at <http://www.nmpera.org/assets/uploads/downloads/retirement-fund-valuation-reports/6-30-2015-PERA-Valuation-Report-FINAL.pdf>. Details about changes in the actuarial assumptions can be found in Appendix B on page 53 of the report.

11) 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 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

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the National Association of Counties, which administers the plan. Total employee contributions to the plan for the year ended June 30, 2016 were \$2,473,999.

12) 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.

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, 2016, is \$1,036,572.

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13) 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 claims
- \$10,000 Per incident for employment practices claims
- \$15,000 Per incident for Law Enforcement related claims

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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 Authority
\$100,000	Sheriff's volunteers accident policy
\$5,000,000	Law enforcement liability – Tort claim limit
\$50,000,000	Boiler and machinery

Contributions paid to the pool for the 2015/2016 fiscal year were \$3,271,417.

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 2015/2016 were \$2,864. 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).

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14) Deficit Fund Balance

The following funds incurred a deficit fund balance at June 30, 2016:

Fund	Fund Type	Amount
Housing Grants	Nonmajor governmental fund	\$ (460)
San Miguel Water System	Nonmajor enterprise fund	\$ (463)

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

15) Camino Real Regional Utility Authority

In years before fiscal year 2016, the County served as the fiscal agent for Camino Real Regional Utility Authority (CRRUA). In serving in that capacity previously, the County was contracted to provide multiple fiscal services, including enterprise information systems management services, risk management services, and human resources management services. However, in fiscal year 2016 this agreement was terminated and the County did not serve as CRRUA’s fiscal agent. Beginning in fiscal year 2017, CRRUA has agreed to contract the County to once again serve as its fiscal agent.

Two County Commissioners currently serve on the Board of Directors at CRRUA.

16) Recently Issued Accounting Pronouncements

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*, which aims to clarify the definition of fair value for reporting purposes, provide additional fair value application guidance and improve fair value disclosures. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The County adopted GASB Statement No. 72 during fiscal year 2016 with no significant impact to the County’s financial statements.

The County has evaluated recently issued, but not yet effective, GASB pronouncements and will implement the new GASB pronouncements in the fiscal year no later than the

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required effective date. The County believes that the new GASB pronouncements will not have a significant financial impact to the County or in issuing its financial statements.

17) Restatement of Previously Reported Amounts

During fiscal year 2016, the County identified that the accounts payable liability balance in the Spaceport Gross Receipts Tax fund at June 30, 2015 was not a valid liability of the fund. The distribution associated with this liability was paid during fiscal year 2015. As such, the County has restated fund balance in the Spaceport Gross Receipts Tax fund, and in governmental activities, by \$974,538 to remove this liability.

Supplementary Information

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Combining and Individual Fund Statements and Schedules
Nonmajor Governmental Fund Descriptions
For the Year Ended June 30, 2016

Nonmajor 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.

Nonmajor special revenue funds consist of the following:

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.

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.

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

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

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.

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.

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.

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

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.

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.

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

State of New Mexico
Doña Ana County
Combining and Individual Fund Statements and Schedules
Nonmajor Governmental Fund Descriptions — continued
For the Year Ended June 30, 2016

Nonmajor Special Revenue Funds — continued

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.

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.

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

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.

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

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.

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.

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.

State of New Mexico
Doña Ana County
Combining and Individual Fund Statements and Schedules
Nonmajor Governmental Fund Descriptions — continued
For the Year Ended June 30, 2016

Nonmajor 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.

Nonmajor capital projects funds consist of the following:

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

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

Utility Projects – To account for costs of construction of the wastewater system with state funding.

HH Capital Projects – To account for costs of construction as part of an affordable housing plan.

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

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

Nonmajor Debt Service Fund

The debt service fund accounts for accumulation of resources for, and the payment of governmental fund debt principal and interest.

State of New Mexico
Doña Ana County
Combining Balance Sheet
Nonmajor Governmental Funds
As of June 30, 2016

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Nonmajor Funds
Assets				
Cash and cash equivalents	\$ 9,977,649	\$ 1,418,709	\$ 655,612	\$ 12,051,970
Restricted cash and cash equivalents	-	-	921,608	921,608
Receivables, net				
Accounts	146,837	-	-	146,837
Taxes	1,821,954	-	38,354	1,860,308
Intergovernmental	781,982	366,269	-	1,148,251
Interest and other	4,914	106	22,205	27,225
Total assets	<u>\$ 12,733,336</u>	<u>\$ 1,785,084</u>	<u>\$ 1,637,779</u>	<u>\$ 16,156,199</u>
Liabilities				
Accounts payable	\$ 383,963	\$ 254,719	\$ -	\$ 638,682
Accrued payroll liabilities	38,882	-	-	38,882
Accrued interest payable	-	-	210,389	210,389
Due to other funds	270,244	108,592	-	378,836
Total liabilities	<u>693,089</u>	<u>363,311</u>	<u>210,389</u>	<u>1,266,789</u>
Deferred Inflows of Resources				
Property taxes	-	-	33,951	33,951
Unavailable revenue	242,058	-	-	242,058
Total deferred inflows of resources	<u>242,058</u>	<u>-</u>	<u>33,951</u>	<u>276,009</u>
Fund Balances (Deficits)				
Restricted	10,195,069	127,487	1,471,520	11,794,076
Committed	1,603,580	1,294,286	5,829	2,903,695
Unassigned	(460)	-	(83,910)	(84,370)
Total fund balances	<u>11,798,189</u>	<u>1,421,773</u>	<u>1,393,439</u>	<u>14,613,401</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 12,733,336</u>	<u>\$ 1,785,084</u>	<u>\$ 1,637,779</u>	<u>\$ 16,156,199</u>

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

State of New Mexico
Doña Ana County
Combining Statement of Revenues, Expenditures, and Change in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2016

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-major Funds
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ 459,438	\$ 459,438
General sales and use taxes	13,390,086	-	-	13,390,086
Penalties and interest	32,317	-	-	32,317
Intergovernmental revenue - state	2,623,645	593,008	-	3,216,653
Intergovernmental revenue - federal	1,453,659	941,308	-	2,394,967
Charges for services	857,039	-	-	857,039
Contributions/donations	161,390	-	-	161,390
Investment earnings	89,405	5,481	137,524	232,410
Other revenue	281,267	-	-	281,267
Total revenues	<u>18,888,808</u>	<u>1,539,797</u>	<u>596,962</u>	<u>21,025,567</u>
Expenditures				
Current				
General government	1,151,354	-	-	1,151,354
Public safety	3,445,301	108,620	-	3,553,921
Public works	111,182	495,678	-	606,860
Health and welfare	10,140,649	-	-	10,140,649
Sanitation	7,241	-	-	7,241
Community development	175,294	-	-	175,294
Debt service				
Principal	-	-	5,225,000	5,225,000
Interest	-	-	1,067,083	1,067,083
Fiscal agent fees	-	-	5,836	5,836
Capital outlay	1,017,381	2,956,952	-	3,974,333
Total expenditures	<u>16,048,402</u>	<u>3,561,250</u>	<u>6,297,919</u>	<u>25,907,571</u>
Excess (deficiency) of revenues over expenditures	<u>2,840,406</u>	<u>(2,021,453)</u>	<u>(5,700,957)</u>	<u>(4,882,004)</u>
Other Financing Sources (Uses)				
Transfers in	15,000	1,303,663	5,889,944	7,208,607
Transfers out	(5,287,768)	-	(2,412,775)	(7,700,543)
Total other financing sources (uses)	<u>(5,272,768)</u>	<u>1,303,663</u>	<u>3,477,169</u>	<u>(491,936)</u>
Net change in fund balances	(2,432,362)	(717,790)	(2,223,788)	(5,373,940)
Fund balances, beginning of year	14,230,551	2,139,563	3,617,227	19,987,341
Fund balances, end of year	<u>\$ 11,798,189</u>	<u>\$ 1,421,773</u>	<u>\$ 1,393,439</u>	<u>\$ 14,613,401</u>

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

State of New Mexico
Doña Ana County
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of June 30, 2016

	10008 Community Services	10010 County Clerk Equipment Recording	10025 County Treasurer's Fees	10050 Environmental GRT	21135 Federal Grants	21241 Housing Grants	22251 DWI Grants
Assets							
Cash and cash equivalents	\$ 17,034	\$ 312,196	\$ 17,323	\$ 4,126	\$ -	\$ -	\$ 485,279
Receivables, net							
Accounts	8,512	-	-	-	-	-	-
Taxes	-	-	-	140,496	-	-	-
Intergovernmental	-	-	-	-	37,582	-	89,391
Interest and other	-	146	8	90	-	-	-
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 25,546</u>	<u>\$ 312,342</u>	<u>\$ 17,331</u>	<u>\$ 144,712</u>	<u>\$ 37,582</u>	<u>\$ -</u>	<u>\$ 574,670</u>
Liabilities							
Accounts payable	\$ -	\$ 1,615	\$ 502	\$ -	\$ 698	\$ -	\$ 88,711
Accrued payroll liabilities	-	-	-	-	1,114	-	10,781
Due to other funds	-	-	-	-	35,038	460	-
Total liabilities	<u>-</u>	<u>1,615</u>	<u>502</u>	<u>-</u>	<u>36,850</u>	<u>460</u>	<u>99,492</u>
Deferred Inflows of Resources	<u>19,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,894</u>
Fund Balances (Deficits)							
Restricted	6,030	310,727	-	144,712	732	-	394,284
Committed	-	-	16,829	-	-	-	-
Unassigned	-	-	-	-	-	(460)	-
Total fund balances (deficits)	<u>6,030</u>	<u>310,727</u>	<u>16,829</u>	<u>144,712</u>	<u>732</u>	<u>(460)</u>	<u>394,284</u>
Total liabilities, deferred inflows of resources, and fund balance (deficits)	<u>\$ 25,546</u>	<u>\$ 312,342</u>	<u>\$ 17,331</u>	<u>\$ 144,712</u>	<u>\$ 37,582</u>	<u>\$ -</u>	<u>\$ 574,670</u>

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

State of New Mexico
Doña Ana County
Combining Balance Sheets
Nonmajor Special Revenue Funds — continued
As of June 30, 2016

	23120 Colonia's Initiative	23300 Sheriff's Grants - State	25110 Civil Preparedness - State	25115 Corrections Fees	25120 Farm and Range	25140 Health Services (SLIAG)	25144 Crisis Triage Center
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ 86,420	\$ 822,107	\$ 2,957	\$ 1,274,658	\$ 1,586,118
Receivables, net							
Accounts	-	-	-	138,325	-	-	-
Taxes	-	-	-	-	-	664,969	-
Intergovernmental	68,435	409,005	177,569	-	-	-	-
Interest and other	-	-	67	386	-	1,105	746
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 68,435</u>	<u>\$ 409,005</u>	<u>\$ 264,056</u>	<u>\$ 960,818</u>	<u>\$ 2,957</u>	<u>\$ 1,940,732</u>	<u>\$ 1,586,864</u>
Liabilities							
Accounts payable	\$ 9,680	\$ 58,603	\$ 14,047	\$ 13,240	\$ -	\$ 70,767	\$ 113
Accrued payroll liabilities	-	2,780	-	-	-	17,102	-
Due to other funds	<u>43,691</u>	<u>191,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>53,371</u>	<u>252,438</u>	<u>14,047</u>	<u>13,240</u>	<u>-</u>	<u>87,869</u>	<u>113</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>6,156</u>	<u>-</u>	<u>-</u>	<u>135,492</u>	<u>-</u>
Fund Balances (Deficits)							
Restricted	15,064	156,567	243,853	947,578	2,957	1,717,371	-
Committed	-	-	-	-	-	-	1,586,751
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficits)	<u>15,064</u>	<u>156,567</u>	<u>243,853</u>	<u>947,578</u>	<u>2,957</u>	<u>1,717,371</u>	<u>1,586,751</u>
Total liabilities, deferred inflows of resources, and fund balance (deficits)	<u>\$ 68,435</u>	<u>\$ 409,005</u>	<u>\$ 264,056</u>	<u>\$ 960,818</u>	<u>\$ 2,957</u>	<u>\$ 1,940,732</u>	<u>\$ 1,586,864</u>

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

State of New Mexico
Doña Ana County
Combining Balance Sheets
Nonmajor Special Revenue Funds — continued
As of June 30, 2016

	25145 Indigent Hospital Care	25150 Reappraisal Administrative Fees	25210 Confiscated Assets	25230 Law Enforcement Protection	Emergency Medical Services	Total
Assets						
Cash and cash equivalents	\$ 3,712,927	\$ 1,289,462	\$ 294,123	\$ 13,295	\$ 59,624	\$ 9,977,649
Receivables, net						
Accounts	-	-	-	-	-	146,837
Taxes	1,016,489	-	-	-	-	1,821,954
Intergovernmental	-	-	-	-	-	781,982
Interest and other	1,745	606	-	6	9	4,914
Due from other funds	-	-	-	-	-	-
Total assets	<u>\$ 4,731,161</u>	<u>\$ 1,290,068</u>	<u>\$ 294,123</u>	<u>\$ 13,301</u>	<u>\$ 59,633</u>	<u>\$ 12,733,336</u>
Liabilities						
Accounts payable	\$ 106,003	\$ 11,383	\$ -	\$ -	\$ 8,601	\$ 383,963
Accrued payroll liabilities	101	6,953	51	-	-	38,882
Due to other funds	-	-	-	-	-	270,244
Total liabilities	<u>106,104</u>	<u>18,336</u>	<u>51</u>	<u>-</u>	<u>8,601</u>	<u>693,089</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,058</u>
Fund Balances (Deficits)						
Restricted	4,625,057	1,271,732	294,072	13,301	51,032	10,195,069
Committed	-	-	-	-	-	1,603,580
Unassigned	-	-	-	-	-	(460)
Total fund balances (deficits)	<u>4,625,057</u>	<u>1,271,732</u>	<u>294,072</u>	<u>13,301</u>	<u>51,032</u>	<u>11,798,189</u>
Total liabilities, deferred inflows of resources, and fund balance (deficits)	<u>\$ 4,731,161</u>	<u>\$ 1,290,068</u>	<u>\$ 294,123</u>	<u>\$ 13,301</u>	<u>\$ 59,633</u>	<u>\$ 12,733,336</u>

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

State of New Mexico
Doña Ana County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2016

	10008 Community Services	10010 County Clerk Equipment Recording	10025 County Treasurer's Fees	10050 Environmental GRT	21135 Federal Grants	21241 Housing Grants	22251 DWI Grants
Revenues							
Taxes							
General sales and use taxes	\$ -	\$ -	\$ -	\$ 774,070	\$ -	\$ -	\$ -
Penalties and interest	-	-	-	-	-	-	32,317
Intergovernmental sources – federal	11,155	-	-	-	-	27,018	1,335,693
Intergovernmental sources – state	-	-	-	-	156,176	-	-
Charges for services	-	234,104	2,766	-	-	-	213,031
Contributions/donations	-	-	-	-	-	-	80
Investment earnings	-	2,087	125	721	-	-	-
Other revenue	-	400	-	-	-	-	379
Total revenues	<u>11,155</u>	<u>236,591</u>	<u>2,891</u>	<u>774,791</u>	<u>156,176</u>	<u>27,018</u>	<u>1,581,500</u>
Expenditures							
Current							
General government	-	176,774	2,986	-	-	-	-
Public safety	-	-	-	-	-	-	1,473,803
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Sanitation	7,241	-	-	-	-	-	-
Community development	-	-	-	-	155,316	19,978	-
Capital outlay	-	-	-	-	-	-	23,513
Total expenditures	<u>7,241</u>	<u>176,774</u>	<u>2,986</u>	<u>-</u>	<u>155,316</u>	<u>19,978</u>	<u>1,497,316</u>
Excess (deficiency) of revenues over expenditures	<u>3,914</u>	<u>59,817</u>	<u>(95)</u>	<u>774,791</u>	<u>860</u>	<u>7,040</u>	<u>84,184</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(765,000)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(765,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,914	59,817	(95)	9,791	860	7,040	84,184
Fund balances (deficits), beginning of year	2,116	250,910	16,924	134,921	(128)	(7,500)	310,100
Fund balances (deficits), end of year	<u>\$ 6,030</u>	<u>\$ 310,727</u>	<u>\$ 16,829</u>	<u>\$ 144,712</u>	<u>\$ 732</u>	<u>\$ (460)</u>	<u>\$ 394,284</u>

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

State of New Mexico
Doña Ana County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds — continued
For the Year Ended June 30, 2016

	23120 Colonia's Initiative	23300 Sheriff's Grants - State	25110 Civil Preparedness	25115 Corrections Fees	25120 Farm and Range	25140 Health Services (SLIAG)	25144 Crisis Triage Center
Revenues							
Taxes							
General sales and use taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,237,297	\$ -
Penalties and interest	-	-	-	-	-	-	-
Intergovernmental sources – federal	618,289	21,930	231,392	-	-	231,234	-
Intergovernmental sources – state	-	1,050,516	246,967	-	-	-	-
Charges for services	-	-	-	394,293	12,845	-	-
Contributions/donations private services	-	52,869	-	-	-	1,641	-
Investment earnings	-	-	379	5,627	18	29,729	12,525
Other revenue	-	96,058	-	-	-	10,838	-
Total revenues	<u>618,289</u>	<u>1,221,373</u>	<u>478,738</u>	<u>399,920</u>	<u>12,863</u>	<u>5,510,739</u>	<u>12,525</u>
Expenditures							
Current							
General government	-	-	-	-	-	-	-
Public safety	-	1,198,332	238,482	203,353	34,500	-	-
Public works	111,182	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	4,640,472	7,697
Sanitation	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Capital outlay	<u>572,723</u>	<u>25,689</u>	<u>9,217</u>	<u>62,353</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>683,905</u>	<u>1,224,021</u>	<u>247,699</u>	<u>265,706</u>	<u>34,500</u>	<u>4,640,472</u>	<u>7,697</u>
Excess (deficiency) of revenues over expenditures	<u>(65,616)</u>	<u>(2,648)</u>	<u>231,039</u>	<u>134,214</u>	<u>(21,637)</u>	<u>870,267</u>	<u>4,828</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	15,000	-	-
Transfers out	-	-	(222,768)	-	-	(4,300,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(222,768)</u>	<u>-</u>	<u>15,000</u>	<u>(4,300,000)</u>	<u>-</u>
Net change in fund balances	(65,616)	(2,648)	8,271	134,214	(6,637)	(3,429,733)	4,828
Fund balances, beginning of year	<u>80,680</u>	<u>159,215</u>	<u>235,582</u>	<u>813,364</u>	<u>9,594</u>	<u>5,147,104</u>	<u>1,581,923</u>
Fund balances (deficits), end of year	<u>\$ 15,064</u>	<u>\$ 156,567</u>	<u>\$ 243,853</u>	<u>\$ 947,578</u>	<u>\$ 2,957</u>	<u>\$ 1,717,371</u>	<u>\$ 1,586,751</u>

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

State of New Mexico
Doña Ana County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds — continued
For the Year Ended June 30, 2016

	25145 Indigent Hospital Care	25150 Reappraisal Administrative Fees	25210 Confiscated Assets	25230 Law Enforcement Protection	Emergency Medical Services	Total
Revenues						
Taxes						
General sales and use taxes	\$ 6,381,123	\$ 997,596	\$ -	\$ -	\$ -	\$ 13,390,086
Penalties and interest	-	-	-	-	-	32,317
Intergovernmental sources – federal	-	-	-	-	146,934	2,623,645
Intergovernmental sources – state	-	-	-	-	-	1,453,659
Charges for services	-	-	-	-	-	857,039
Contributions/donations private services	-	-	-	106,800	-	161,390
Investment earnings	29,169	7,568	166	396	895	89,405
Other revenue	129,086	2,755	28,047	13,600	104	281,267
Total revenues	<u>6,539,378</u>	<u>1,007,919</u>	<u>28,213</u>	<u>120,796</u>	<u>147,933</u>	<u>18,888,808</u>
Expenditures						
Current						
General government	-	971,594	-	-	-	1,151,354
Public safety	-	-	42,120	126,796	127,915	3,445,301
Public works	-	-	-	-	-	111,182
Health and welfare	5,492,480	-	-	-	-	10,140,649
Sanitation	-	-	-	-	-	7,241
Community development	-	-	-	-	-	175,294
Capital outlay	-	310,884	-	-	13,002	1,017,381
Total expenditures	<u>5,492,480</u>	<u>1,282,478</u>	<u>42,120</u>	<u>126,796</u>	<u>140,917</u>	<u>16,048,402</u>
Excess (deficiency) of revenues over expenditures	<u>1,046,898</u>	<u>(274,559)</u>	<u>(13,907)</u>	<u>(6,000)</u>	<u>7,016</u>	<u>2,840,406</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	15,000
Transfers out	-	-	-	-	-	(5,287,768)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,272,768)</u>
Net change in fund balances	1,046,898	(274,559)	(13,907)	(6,000)	7,016	(2,432,362)
Fund balances, beginning of year	3,578,159	1,546,291	307,979	19,301	44,016	14,230,551
Fund balances (deficits), end of year	<u>\$ 4,625,057</u>	<u>\$ 1,271,732</u>	<u>\$ 294,072</u>	<u>\$ 13,301</u>	<u>\$ 51,032</u>	<u>\$ 11,798,189</u>

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

State of New Mexico
Doña Ana County
Combining Balance Sheets
Nonmajor Capital Projects Funds
As of June 30, 2016

	41020 Airport FAA Projects	42010 Wastewater Projects/ Grants	43010 Utility Projects	45070 HH Capital Improvements	45091 E-911 Emergency Dispatch Center	50063 Chaparral Wastewater System	Total
Assets							
Cash and cash equivalents	\$ 20,885	\$ -	\$ -	\$ 1,298,941	\$ 98,883	\$ -	\$ 1,418,709
Receivables, net							
Intergovernmental	50,178	83,754	24,838	-	-	207,499	366,269
Interest and other	10	-	-	-	96	-	106
Total assets	<u>\$ 71,073</u>	<u>\$ 83,754</u>	<u>\$ 24,838</u>	<u>\$ 1,298,941</u>	<u>\$ 98,979</u>	<u>\$ 207,499</u>	<u>\$ 1,785,084</u>
Liabilities							
Accounts payable	\$ 42,565	\$ -	\$ -	\$ 4,655	\$ -	\$ 207,499	\$ 254,719
Due to other funds	-	83,754	24,838	-	-	-	108,592
Total liabilities	<u>42,565</u>	<u>83,754</u>	<u>24,838</u>	<u>4,655</u>	<u>-</u>	<u>207,499</u>	<u>363,311</u>
Fund Balances							
Restricted	28,508	-	-	-	98,979	-	127,487
Committed	-	-	-	1,294,286	-	-	1,294,286
Total fund balances	<u>28,508</u>	<u>-</u>	<u>-</u>	<u>1,294,286</u>	<u>98,979</u>	<u>-</u>	<u>1,421,773</u>
Total liabilities and fund balances	<u>\$ 71,073</u>	<u>\$ 83,754</u>	<u>\$ 24,838</u>	<u>\$ 1,298,941</u>	<u>\$ 98,979</u>	<u>\$ 207,499</u>	<u>\$ 1,785,084</u>

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

State of New Mexico
Doña Ana County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2016

	41020 Airport FAA Projects	42010 Wastewater Projects/ Grants	43010 Utility Projects	45070 HH Capital Improvements	45091 E-911 Emergency Dispatch Center	50063 Chaparral Wastewater System	Total
Revenues							
Intergovernmental sources – federal	\$ 148,275	\$ 765,236	\$ 27,797	\$ -	\$ -	\$ -	\$ 941,308
Intergovernmental sources – state	-	-	-	-	-	593,008	593,008
Investment earnings	(199)	-	-	-	5,680	-	5,481
Total revenues	<u>148,076</u>	<u>765,236</u>	<u>27,797</u>	<u>-</u>	<u>5,680</u>	<u>593,008</u>	<u>1,539,797</u>
Expenditures							
Current							
Public safety	-	-	-	-	108,620	-	108,620
Public works	164,749	90,978	27,797	4,655	-	207,499	495,678
Capital outlay	-	674,258	-	-	1,897,185	385,509	2,956,952
Total expenditures	<u>164,749</u>	<u>765,236</u>	<u>27,797</u>	<u>4,655</u>	<u>2,005,805</u>	<u>593,008</u>	<u>3,561,250</u>
Excess (deficiency) of revenues over expenditures	<u>(16,673)</u>	<u>-</u>	<u>-</u>	<u>(4,655)</u>	<u>(2,000,125)</u>	<u>-</u>	<u>(2,021,453)</u>
Other Financing Sources (Uses)							
Transfers in	4,722	-	-	1,298,941	-	-	1,303,663
Total other financing sources (uses)	<u>4,722</u>	<u>-</u>	<u>-</u>	<u>1,298,941</u>	<u>-</u>	<u>-</u>	<u>1,303,663</u>
Net change in fund balances	(11,951)	-	-	1,294,286	(2,000,125)	-	(717,790)
Fund balances, beginning of year	40,459	-	-	-	2,099,104	-	2,139,563
Fund balances, end of year	<u>\$ 28,508</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,294,286</u>	<u>\$ 98,979</u>	<u>\$ -</u>	<u>\$ 1,421,773</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Community Services – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 15,000	\$ 15,000	\$ 11,155	\$ (3,845)
Total revenues	15,000	15,000	11,155	(3,845)
Expenditures				
Current				
Operating costs	34,516	34,516	7,241	27,275
Total expenditures	34,516	34,516	7,241	27,275
Excess (deficiency) of revenues over expenditures	(19,516)	(19,516)	3,914	(31,120)
Other Financing Sources (Uses)				
Transfers in		-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(19,516)	(19,516)	3,914	\$ (31,120)
Budgeted cash carryover	19,516	19,516		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	3,914
To adjust applicable revenue accruals and deferrals	-
To adjust applicable expenditure accrual	-
Change in fund balances (GAAP basis)	\$ 3,914

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
County Clerk Equip/Rcrd – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for services	\$ 217,306	\$ 217,306	\$ 234,104	\$ 16,798
Investment earnings	2,596	2,596	2,098	498
Other revenue	-	-	400	(400)
Total revenues	219,902	219,902	236,602	(16,700)
Expenditures				
Current				
Operating costs	329,050	329,050	176,782	152,268
Total expenditures	329,050	329,050	176,782	152,268
Excess (deficiency) of revenues over expenditures	(109,148)	(109,148)	59,820	(168,968)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(109,148)	(109,148)	59,820	\$ (168,968)
Budgeted cash carryover	109,148	109,148		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	59,820
To adjust applicable revenue accruals and deferrals	(11)
To adjust applicable expenditure accrual	8
Change in fund balances (GAAP basis)	\$ 59,817

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
County Treasurer Fees – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for services	\$ 2,593	\$ 2,593	\$ 2,766	\$ 173
Investment earnings	150	150	128	(22)
Total revenues	2,743	2,743	2,894	151
Expenditures				
Current				
Operating costs	12,600	12,600	2,484	10,116
Total expenditures	12,600	12,600	2,484	10,116
Excess (deficiency) of revenues over expenditures	(9,857)	(9,857)	410	(9,965)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(9,857)	(9,857)	410	\$ (9,965)
Budgeted cash carryover	9,857	9,857		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	410
To adjust applicable revenue accruals and deferrals	(3)
To adjust applicable expenditure accrual	(502)
Change in fund balances (GAAP basis)	\$ (95)

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Environmental Gross Receipts – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 781,527	\$ 781,527	\$ 760,934	\$ (20,593)
Investment earnings	1,700	1,700	781	(919)
Total revenues	<u>783,227</u>	<u>783,227</u>	<u>761,715</u>	<u>(21,512)</u>
Expenditures				
Current				
Personnel costs	-	-	-	-
Operating costs	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>783,227</u>	<u>783,227</u>	<u>761,715</u>	<u>(21,512)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	<u>(780,000)</u>	<u>(780,000)</u>	<u>(765,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(780,000)</u>	<u>(780,000)</u>	<u>(765,000)</u>	<u>(15,000)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	3,227	3,227	<u>(3,285)</u>	<u>\$ (36,512)</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	<u>\$ 3,227</u>	<u>\$ 3,227</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(3,285)
To adjust applicable revenue accruals and deferrals	13,076
To adjust applicable expenditure accrual	-
Change in fund balances (GAAP basis)	<u>\$ 9,791</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Federal Grants/Detention Center – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 682,586	\$ 1,271,176	\$ 649,010	\$ (622,166)
Total revenues	682,586	1,271,176	649,010	(622,166)
Expenditures				
Current				
Personnel costs	26,708	236,548	38,364	198,184
Operating costs	155,280	534,030	145,349	388,681
Total expenditures	181,988	770,578	183,713	586,865
Excess (deficiency) of revenues over expenditures	500,598	500,598	465,297	(1,209,031)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	500,598	500,598	465,297	\$ (1,209,031)
Budgeted cash carryover	-	-		
Total	\$ 500,598	\$ 500,598		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	465,297
To adjust applicable revenue accruals and deferrals	(492,834)
To adjust applicable expenditure accrual	28,397
Change in fund balances (GAAP basis)	\$ 860

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Housing Grants – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 75,000	\$ 95,145	\$ 57,131	\$ (38,014)
Total revenues	75,000	95,145	57,131	(38,014)
Expenditures				
Current				
Operating costs	37,835	57,980	37,926	20,054
Total expenditures	37,835	57,980	37,926	20,054
Excess (deficiency) of revenues over expenditures	37,165	37,165	19,205	(58,068)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	37,165	37,165	19,205	\$ (58,068)
Budgeted cash carryover	-	-		
Total	\$ 37,165	\$ 37,165		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	19,205
To adjust applicable revenue accruals and deferrals	(30,113)
To adjust applicable expenditure accrual	17,948
Change in fund balances (GAAP basis)	\$ 7,040

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
DWI Grant – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for services	\$ 360,000	\$ 360,000	\$ 213,031	\$ (146,969)
Intergovernmental revenue	1,382,013	1,452,013	1,327,196	(124,817)
Contributions/donations	-	-	80	80
Investment earnings	-	-	32,317	32,317
Other revenue	500	500	379	(121)
Total revenues	1,742,513	1,812,513	1,573,003	(239,510)
Expenditures				
Current				
Personnel costs	1,012,953	1,012,953	822,523	190,430
Operating costs	967,480	1,026,480	600,265	426,215
Capital outlay	-	11,000	23,513	(12,513)
Total expenditures	1,980,433	2,050,433	1,446,301	604,132
Excess (deficiency) of revenues over expenditures	(237,920)	(237,920)	126,702	(843,642)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(237,920)	(237,920)	126,702	\$ (843,642)
Budgeted cash carryover	237,920	237,920		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	126,702
To adjust applicable revenue accruals and deferrals	8,497
To adjust applicable expenditure accrual	(51,015)
Change in fund balances (GAAP basis)	\$ 84,184

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Colonia's Initiative – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 1,519,024	\$ 1,519,024	\$ 825,586	\$ (693,438)
Total revenues	1,519,024	1,519,024	825,586	(693,438)
Expenditures				
Current				
Operating costs	-	-	101,502	(101,502)
Capital outlay	1,351,026	1,351,026	572,723	778,303
Total expenditures	1,351,026	1,351,026	674,225	676,801
Excess (deficiency) of revenues over expenditures	167,998	167,998	151,361	(1,370,239)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	167,998	167,998	151,361	\$ (1,370,239)
Budgeted cash carryover	-	-		
Total	\$ 167,998	\$ 167,998		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	151,361
To adjust applicable revenue accruals and deferrals	(207,297)
To adjust applicable expenditure accrual	(9,680)
Change in fund balances (GAAP basis)	\$ (65,616)

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Sheriff's Grants State – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 1,669,966	\$ 1,669,966	\$ 1,161,604	\$ (508,362)
Contributions/donations	51,461	51,461	52,869	1,408
Other revenue	134,522	134,523	101,619	(32,904)
Total revenues	<u>1,855,949</u>	<u>1,855,950</u>	<u>1,316,092</u>	<u>(539,858)</u>
Expenditures				
Current				
Personal costs	808,554	808,554	637,507	171,047
Operating costs	976,994	976,994	538,256	438,738
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>25,689</u>	<u>(20,689)</u>
Total expenditures	<u>1,790,548</u>	<u>1,790,548</u>	<u>1,201,452</u>	<u>589,096</u>
Excess (deficiency) of revenues over expenditures	<u>65,401</u>	<u>65,402</u>	<u>114,640</u>	<u>(1,128,954)</u>
Other Financing Sources (Uses)				
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)	65,401	65,402	<u>114,640</u>	<u>\$ (1,128,954)</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	<u>\$ 65,401</u>	<u>\$ 65,402</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	114,640
To adjust applicable revenue accruals and deferrals	(94,719)
To adjust applicable expenditure accrual	<u>(22,569)</u>
Change in fund balances (GAAP basis)	<u>\$ (2,648)</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Civil Preparedness – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue and grants	\$ 546,702	\$ 727,204	\$ 514,131	\$ (213,073)
Investment earnings	3,200	3,200	496	(2,704)
Total revenues	549,902	730,404	514,627	(215,777)
Expenditures				
Current				
Operating costs	379,428	559,930	213,236	346,694
Capital outlay	28,000	28,000	9,217	18,783
Total expenditures	407,428	587,930	222,453	365,477
Excess (deficiency) of revenues over expenditures	142,474	142,474	292,174	(581,254)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(222,768)	(222,768)	(222,768)	-
Total other financing sources (uses)	(222,768)	(222,768)	(222,768)	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(80,294)	(80,294)	69,406	\$ (581,254)
Budgeted cash carryover	80,294	80,294		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	69,406
To adjust applicable revenue accruals and deferrals	(35,889)
To adjust applicable expenditure accrual	(25,246)
Change in fund balances (GAAP basis)	\$ 8,271

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Correction Fees – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for services	\$ 535,091	\$ 535,091	\$ 412,113	\$ (122,978)
Investment earnings	5,109	5,109	5,652	543
Total revenues	540,200	540,200	417,765	(122,435)
Expenditures				
Current				
Operating costs	384,008	384,008	193,459	190,549
Capital outlay	672,100	672,100	62,351	609,749
Total expenditures	1,056,108	1,056,108	255,810	800,298
Excess (deficiency) of revenues over expenditures	(515,908)	(515,908)	161,955	(922,733)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(515,908)	(515,908)	161,955	\$ (922,733)
Budgeted cash carryover	515,908	515,908		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	161,955
To adjust applicable revenue accruals and deferrals	(17,845)
To adjust applicable expenditure accrual	(9,896)
Change in fund balances (GAAP basis)	\$ 134,214

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Farm and Range – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for services	\$ 10,081	\$ 10,081	\$ 12,845	\$ 2,764
Investment earnings	150	150	24	(126)
Total revenues	10,231	10,231	12,869	2,638
Expenditures				
Current				
Operating costs	34,500	34,500	34,500	-
Total expenditures	34,500	34,500	34,500	-
Excess (deficiency) of revenues over expenditures	(24,269)	(24,269)	(21,631)	2,638
Other Financing Sources (Uses)				
Transfers in	15,000	15,000	15,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	15,000	15,000	15,000	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(9,269)	(9,269)	(6,631)	\$ 2,638
Budgeted cash carryover	9,269	9,269		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(6,631)
To adjust applicable revenue accruals and deferrals	(6)
To adjust applicable expenditure accrual	-
Change in fund balances (GAAP basis)	\$ (6,637)

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Health Services (SLIAG) – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Tax	\$ 5,511,527	\$ 5,642,211	\$ 5,923,023	\$ 280,812
Intergovernmental revenue and grants	178,346	248,317	258,304	9,987
Contributions/donations	1,129,200	1,129,200	1,126,641	(2,559)
Investment earnings	4,675	4,675	30,805	26,130
Other revenue	10,100	10,100	10,838	738
Total revenues	<u>6,833,848</u>	<u>7,034,503</u>	<u>7,349,611</u>	<u>315,108</u>
Expenditures				
Current				
Personal costs	2,065,001	2,094,001	1,541,894	552,107
Operating costs	2,586,426	2,758,081	3,091,822	(333,741)
Total expenditures	<u>4,651,427</u>	<u>4,852,082</u>	<u>4,633,716</u>	<u>218,366</u>
Excess (deficiency) of revenues over expenditures	<u>2,182,421</u>	<u>2,182,421</u>	<u>2,715,895</u>	<u>96,742</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(4,300,000)	(4,300,000)	(4,300,000)	-
Total other financing sources (uses)	<u>(4,300,000)</u>	<u>(4,300,000)</u>	<u>(4,300,000)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(2,117,579)	(2,117,579)	(1,584,105)	\$ 96,742
Budgeted cash carryover	2,117,579	2,117,579		
Total	<u>\$ -</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(1,584,105)
To adjust applicable revenue accruals and deferrals	(1,838,872)
To adjust applicable expenditure accrual	(6,756)
Change in fund balances (GAAP basis)	<u>\$ (3,429,733)</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Crisis Triage Center – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Investment earnings	\$ 15,000	\$ 15,000	\$ 12,765	\$ (2,235)
Total revenues	15,000	15,000	12,765	(2,235)
Expenditures				
Current				
Operating costs	852,050	852,050	7,585	844,465
Total expenditures	852,050	852,050	7,585	844,465
Excess (deficiency) of revenues over expenditures	(837,050)	(837,050)	5,180	(846,700)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(837,050)	(837,050)	5,180	\$ (846,700)
Budgeted cash carryover	837,050	837,050		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	5,180
To adjust applicable revenue accruals and deferrals	(240)
To adjust applicable expenditure accrual	(112)
Change in fund balances (GAAP basis)	\$ 4,828

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Indigent Hospital Care Fund – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 5,276,219	\$ 5,276,219	\$ 5,556,051	\$ (279,832)
Investment earnings	20,000	20,000	29,612	(9,612)
Other revenue	-	-	104,336	(104,336)
Total revenues	5,296,219	5,296,219	5,689,999	(393,780)
Expenditures				
Current				
Personnel costs	57,886	57,886	54,716	3,170
Operating costs	5,537,500	5,537,500	5,431,471	106,029
Total expenditures	5,595,386	5,595,386	5,486,187	109,199
Excess (deficiency) of revenues over expenditures	(299,167)	(299,167)	203,812	(502,979)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(299,167)	(299,167)	203,812	\$ (502,979)
Budgeted cash carryover	299,167	299,167		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	203,812
To adjust applicable revenue accruals and deferrals	849,379
To adjust applicable expenditure accrual	(6,293)
Change in fund balances (GAAP basis)	\$ 1,046,898

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Reappraisal Administrative Fees – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 1,137,428	\$ 1,137,428	\$ 997,596	\$ (139,832)
Investment earnings	15,832	15,832	7,952	(7,880)
Other revenue	3,893	3,893	2,754	(1,139)
Total revenues	1,157,153	1,157,153	1,008,302	(148,851)
Expenditures				
Current				
Personnel costs	806,212	806,212	564,353	241,859
Operating costs	638,100	638,100	396,687	241,413
Capital outlay	610,000	610,000	310,884	299,116
Total expenditures	2,054,312	2,054,312	1,271,924	782,388
Excess (deficiency) of revenues over expenditures	(897,159)	(897,159)	(263,622)	(931,239)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(897,159)	(897,159)	(263,622)	\$ (931,239)
Budgeted cash carryover	897,159	897,159		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(263,622)
To adjust applicable revenue accruals and deferrals	(383)
To adjust applicable expenditure accrual	(10,554)
Change in fund balances (GAAP basis)	\$ (274,559)

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Confiscated Assets – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Investment earnings	\$ 552	\$ 552	\$ 166	\$ (386)
Other revenue	<u>151,000</u>	<u>151,000</u>	<u>28,047</u>	<u>(122,953)</u>
Total revenues	<u>151,552</u>	<u>151,552</u>	<u>28,213</u>	<u>(123,339)</u>
Expenditures				
Current				
Personnel costs	24,500	24,500	14,899	9,601
Operating costs	<u>77,859</u>	<u>77,859</u>	<u>27,221</u>	<u>50,638</u>
Total expenditures	<u>102,359</u>	<u>102,359</u>	<u>42,120</u>	<u>60,239</u>
Excess (deficiency) of revenues over expenditures	<u>49,193</u>	<u>49,193</u>	<u>(13,907)</u>	<u>63,100</u>
Other Financing Sources (Uses)				
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)	49,193	49,193	<u>(13,907)</u>	<u>\$ 63,100</u>
Budgeted cash carryover	<u>-</u>	<u>-</u>		
Total	<u>\$ 49,193</u>	<u>\$ 49,193</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(13,907)
To adjust applicable revenue accruals and deferrals	-
To adjust applicable expenditure accrual	-
Change in fund balances (GAAP basis)	<u>\$ (13,907)</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Law Enforcement Protection – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Contributions/donations	\$ 106,800	\$ 106,800	\$ 106,800	\$ -
Investment earnings	723	723	396	(327)
Other revenue	-	-	13,600	13,600
Total revenues	107,523	107,523	120,796	13,273
Expenditures				
Current				
Operating costs	126,812	126,812	126,796	16
Total expenditures	126,812	126,812	126,796	16
Excess (deficiency) of revenues over expenditures	(19,289)	(19,289)	(6,000)	13,257
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(19,289)	(19,289)	(6,000)	\$ 13,257
Budgeted cash carryover	19,289	19,289		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(6,000)
To adjust applicable revenue accruals and deferrals	-
To adjust applicable expenditure accrual	-
Change in fund balances (GAAP basis)	\$ (6,000)

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Emergency Medical Services – Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue and grants	\$ 149,296	\$ 149,296	\$ 146,934	\$ (2,362)
Investment earnings	1,775	1,775	901	(874)
Other revenue	-	-	104	104
Total revenues	<u>151,071</u>	<u>151,071</u>	<u>147,939</u>	<u>(3,132)</u>
Expenditures				
Current				
Operating costs	<u>195,685</u>	<u>195,685</u>	<u>132,928</u>	<u>62,757</u>
Total expenditures	<u>195,685</u>	<u>195,685</u>	<u>132,928</u>	<u>62,757</u>
Excess (deficiency) of revenues over expenditures	<u>(44,614)</u>	<u>(44,614)</u>	<u>15,011</u>	<u>(65,889)</u>
Other Financing Sources (Uses)				
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)	(44,614)	(44,614)	<u>15,011</u>	<u>\$ (65,889)</u>
Budgeted cash carryover	<u>44,614</u>	<u>44,614</u>		
Total	<u>\$ -</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	15,011
To adjust applicable revenue accruals and deferrals	(6)
To adjust applicable expenditure accrual	<u>(7,989)</u>
Change in fund balances (GAAP basis)	<u>\$ 7,016</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Airport FAA Projects – Capital Projects Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue and grants	\$ 336,916	\$ 379,408	\$ 98,097	\$ (281,311)
Investment earnings	-	-	209	209
Total revenues	336,916	379,408	98,306	(281,102)
Expenditures				
Current				
Capital outlay	230,050	277,264	122,184	155,080
Total expenditures	230,050	277,264	122,184	155,080
Excess (deficiency) of revenues over expenditures	106,866	102,144	(23,878)	(436,182)
Other Financing Sources (Uses)				
Transfers in		4,722	4,722	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	4,722	4,722	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	106,866	106,866	(19,156)	\$ (436,182)
Budgeted cash carryover	-	-		
Total	\$ 106,866	\$ 106,866		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(19,156)
To adjust applicable revenue accruals and deferrals	49,770
To adjust applicable expenditure accrual	(42,565)
Change in fund balances (GAAP basis)	\$ (11,951)

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Wastewater Projects/Grants – Capital Projects Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 837,056	\$ 837,056	\$ 744,120	\$ (92,936)
Total revenues	837,056	837,056	744,120	(92,936)
Expenditures				
Current				
Operating costs	114,107	114,107	147,272	(33,165)
Capital outlay	707,423	707,423	674,258	33,165
Total expenditures	821,530	821,530	821,530	-
Excess (deficiency) of revenues over expenditures	15,526	15,526	(77,410)	(92,936)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	15,526	15,526	(77,410)	\$ (92,936)
Budgeted cash carryover	-	-		
Total	\$ 15,526	\$ 15,526		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(77,410)
To adjust applicable revenue accruals and deferrals	21,116
To adjust applicable expenditure accrual	56,294
Change in fund balances (GAAP basis)	\$ -

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Utilities Projects – Capital Projects Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 65,125	\$ 65,125	\$ 27,797	\$ (37,328)
Total revenues	65,125	65,125	27,797	(37,328)
Expenditures				
Current				
Operating costs	28,205	28,205	27,797	408
Total expenditures	28,205	28,205	27,797	408
Excess (deficiency) of revenues over expenditures	36,920	36,920	-	(37,736)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	36,920	36,920	-	\$ (37,736)
Budgeted cash carryover	-	-		
Total	\$ 36,920	\$ 36,920		
Budgetary Compliance—Non-GAAP Financial Statement Reconciliation				
Change in fund balances (budget basis)			-	
To adjust applicable revenue accruals and deferrals			-	
To adjust applicable expenditure accrual			-	
Change in fund balances (GAAP basis)			\$ -	

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
HH Capital Improvements – Capital Projects Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures				
Capital outlay	821,530	821,530	4,655	816,875
Total expenditures	821,530	821,530	4,655	816,875
Excess (deficiency) of revenues over expenditures	(821,530)	(821,530)	(4,655)	(816,875)
Other Financing Sources (Uses)				
Transfers in	1,500,000	1,500,000	1,298,941	201,059
Transfers out	-	-	-	-
Total other financing sources (uses)	1,500,000	1,500,000	1,298,941	201,059
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	678,470	678,470	1,294,286	\$ (615,816)
Budgeted cash carryover	-	-		
Total	\$ 678,470	\$ 678,470		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	1,294,286
To adjust applicable revenue accruals and deferrals	-
To adjust applicable expenditure accrual	-
Change in fund balances (GAAP basis)	\$ 1,294,286

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
E-911 Emergency Dispatch Center – Capital Projects Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Investment earnings	\$ -	\$ 6,834	\$ 6,892	\$ 58
Total revenues	<u>-</u>	<u>6,834</u>	<u>6,892</u>	<u>58</u>
Expenditures				
Current				
Operating costs	-	-	108,620	(108,620)
Capital outlay	<u>2,097,796</u>	<u>2,104,630</u>	<u>1,897,185</u>	<u>207,445</u>
Total expenditures	<u>2,097,796</u>	<u>2,104,630</u>	<u>2,005,805</u>	<u>98,825</u>
Excess (deficiency) of revenues over expenditures	<u>(2,097,796)</u>	<u>(2,097,796)</u>	<u>(1,998,913)</u>	<u>(98,767)</u>
Other Financing Sources (Uses)				
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>(2,097,796)</u>	<u>(2,097,796)</u>	<u>(1,998,913)</u>	<u>\$ (98,767)</u>
Budgeted cash carryover	<u>2,097,796</u>	<u>2,097,796</u>		
Total	<u>\$ -</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(1,998,913)
To adjust applicable revenue accruals and deferrals	(1,212)
To adjust applicable expenditure accrual	<u>-</u>
Change in fund balances (GAAP basis)	<u>\$ (2,000,125)</u>

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Chaparral Wastewater System -USDA – Capital Projects Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 719,315	\$ 719,315	\$ 385,509	\$ (333,806)
Total revenues	719,315	719,315	385,509	(333,806)
Expenditures				
Capital outlay	719,315	719,315	385,509	333,806
Total expenditures	719,315	719,315	385,509	333,806
Excess (deficiency) of revenues over expenditures	-	-	-	(667,612)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	-	-	\$ (667,612)
Budgeted cash carryover	-	-		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	-
To adjust applicable revenue accruals and deferrals	207,499
To adjust applicable expenditure accrual	(207,499)
Change in fund balances (GAAP basis)	\$ -

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

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Debt Service Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 362,083	\$ 362,083	\$ 455,512	\$ 93,429
Investment earnings	137,331	137,331	137,377	46
Total revenues	499,414	499,414	592,889	93,475
Expenditures				
Current				
Operating costs	16,543	12,641	5,836	6,805
Debt service				
Principal payments	5,020,000	5,225,000	5,225,000	-
Interest payments	1,115,494	1,122,038	1,122,038	-
Total expenditures	6,152,037	6,359,679	6,352,874	6,805
Excess (deficiency) of revenues over expenditures	(5,652,623)	(5,860,265)	(5,759,985)	86,670
Other Financing Sources (Uses)				
Transfers in	5,677,328	5,892,655	5,889,944	2,711
Transfers out	(2,412,775)	(2,412,775)	(2,412,775)	-
Total other financing sources (uses)	3,264,553	3,479,880	3,477,169	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(2,388,070)	(2,380,385)	(2,282,816)	\$ 86,670
Budgeted cash carryover	2,388,070	2,380,385		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(2,282,816)
To adjust applicable revenue accruals and deferrals	4,073
To adjust applicable expenditure accrual	54,955
Change in fund balances (GAAP basis)	\$ (2,223,788)

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

State of New Mexico
Doña Ana County
Nonmajor Enterprise Funds Descriptions
For the Year Ended June 30, 2016

Major Enterprise Funds

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.

Nonmajor

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

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

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

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

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

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

State of New Mexico
Doña Ana County
Nonmajor Enterprise Funds
Combining Statement of Net Position
June 30, 2016

	50043 Salem/Ogas Wastewater System	50046 La Union Wastewater System	50064 Dona Ana Wastewater System	50066 San Miguel Water System	50067 Rincon Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
Assets							
Current assets							
Cash and cash equivalents	\$ 28,642	\$ 35,554	\$ 13,771	\$ -	\$ 12,036	\$ 535,370	\$ 625,373
Receivables, net							
Accounts	6,386	6,623	7,759	-	3,024	-	23,792
Interest and other	8	7	-	-	-	267	282
Total assets	<u>35,036</u>	<u>42,184</u>	<u>21,530</u>	<u>-</u>	<u>15,060</u>	<u>535,637</u>	<u>649,447</u>
Noncurrent assets							
Capital assets, net	2,481,051	4,046,548	2,464,999	-	1,187,957	1,409,719	11,590,274
Total noncurrent assets	<u>2,481,051</u>	<u>4,046,548</u>	<u>2,464,999</u>	<u>-</u>	<u>1,187,957</u>	<u>1,409,719</u>	<u>11,590,274</u>
Total assets	<u>2,516,087</u>	<u>4,088,732</u>	<u>2,486,529</u>	<u>-</u>	<u>1,203,017</u>	<u>1,945,356</u>	<u>12,239,721</u>
Liabilities							
Current liabilities							
Accounts payable	36	-	14,710	338	19	-	15,103
Accrued payroll liabilities	3,285	4,005	-	125	847	-	8,262
Accrued interest payable	2,747	3,275	-	-	-	622	6,644
Bonds and notes payable, current portion	124,083	-	-	-	-	100,007	224,090
Total liabilities	<u>130,151</u>	<u>7,280</u>	<u>14,710</u>	<u>463</u>	<u>866</u>	<u>100,629</u>	<u>254,099</u>
Noncurrent liabilities							
Bonds and notes payable, net of current portion	317,873	527,003	-	-	-	-	844,876
Compensated absences	1,467	4,525	-	-	6,210	-	12,202
Total noncurrent liabilities	<u>319,340</u>	<u>531,528</u>	<u>-</u>	<u>-</u>	<u>6,210</u>	<u>-</u>	<u>857,078</u>
Total liabilities	<u>449,491</u>	<u>538,808</u>	<u>14,710</u>	<u>463</u>	<u>7,076</u>	<u>100,629</u>	<u>1,111,177</u>
Net Position							
Net investment in capital assets	2,039,095	3,519,545	2,464,999	-	1,187,957	1,309,712	10,521,308
Unrestricted	27,501	30,379	6,820	(463)	7,984	535,015	607,236
Total net position	<u>\$ 2,066,596</u>	<u>\$ 3,549,924</u>	<u>\$ 2,471,819</u>	<u>\$ (463)</u>	<u>\$ 1,195,941</u>	<u>\$ 1,844,727</u>	<u>\$ 11,128,544</u>

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

State of New Mexico
Doña Ana County
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2016

	50043 Salem/Ogas Wastewater System	50046 La Union Wastewater System	50064 Dona Ana Wastewater System	50066 San Miguel Water System	50067 Rincon Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
Operating Revenues							
Charges for services	\$ 60,481	\$ 63,589	\$ 92,813	\$ -	\$ 20,364	\$ -	\$ 237,247
Other revenue	4,370	5,535	-	-	2,205	-	12,110
Total operating revenues	<u>64,851</u>	<u>69,124</u>	<u>92,813</u>	<u>-</u>	<u>22,569</u>	<u>-</u>	<u>249,357</u>
Operating Expenditures							
Salaries and wages	12,732	20,407	-	-	21,537	-	54,676
Employee benefits	6,247	14,144	-	-	9,385	-	29,776
Professional fees and contractual services	4,974	25,744	156,126	-	-	-	186,844
Utilities	23,697	3,617	7,024	-	8,930	-	43,268
Depreciation	78,840	180,163	73,475	-	32,144	145,207	509,829
Other	11,093	10,137	434	-	4,979	15,287	41,930
Total operating expenses	<u>137,583</u>	<u>254,212</u>	<u>237,059</u>	<u>-</u>	<u>76,975</u>	<u>160,494</u>	<u>866,323</u>
Operating loss	<u>(72,732)</u>	<u>(185,088)</u>	<u>(144,246)</u>	<u>-</u>	<u>(54,406)</u>	<u>(160,494)</u>	<u>(616,966)</u>
Nonoperating Revenues (Expenses)							
Investment earnings	45	213	62	-	43	4,321	4,684
Interest expense	-	-	-	-	-	(53,536)	(53,536)
Total nonoperating revenues (expenses)	<u>45</u>	<u>213</u>	<u>62</u>	<u>-</u>	<u>43</u>	<u>(49,215)</u>	<u>(48,852)</u>
Loss before transfers	<u>(72,687)</u>	<u>(184,875)</u>	<u>(144,184)</u>	<u>-</u>	<u>(54,363)</u>	<u>(209,709)</u>	<u>(665,818)</u>
Transfers In (Out)							
Transfers in	50,000	100,000	71,509	-	30,000	308,313	559,822
Transfers out	(40,355)	(84,724)	-	(463)	-	(115,000)	(240,542)
Total transfers in (out)	<u>9,645</u>	<u>15,276</u>	<u>71,509</u>	<u>(463)</u>	<u>30,000</u>	<u>193,313</u>	<u>319,280</u>
Change in net position	(63,042)	(169,599)	(72,675)	(463)	(24,363)	(16,396)	(346,538)
Net position, beginning of year	2,129,638	3,719,523	2,544,494	-	1,220,304	1,861,123	11,475,082
Net position, end of year	<u>\$ 2,066,596</u>	<u>\$ 3,549,924</u>	<u>\$ 2,471,819</u>	<u>\$ (463)</u>	<u>\$ 1,195,941</u>	<u>\$ 1,844,727</u>	<u>\$ 11,128,544</u>

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

State of New Mexico
Doña Ana County
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2016

	50043 Salem/Ogas Wastewater System	50046 La Union Wastewater System	50064 Dona Ana Wastewater System	50066 San Miguel Water System	50067 Rincon Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities							
Cash received from customers	\$ 56,609	\$ 61,519	\$ 93,618	\$ -	\$ 20,600	\$ -	\$ 232,346
Cash paid to employees for services	(43,873)	(36,032)	-	-	(30,007)	-	(109,912)
Cash paid to suppliers for goods and services	(15,307)	(41,944)	(163,940)	-	(14,734)	-	(235,925)
Other receipts (payments)	4,370	5,535	-	-	2,205	(15,287)	(3,177)
Net cash provided (used) by operating activities	<u>1,799</u>	<u>(10,922)</u>	<u>(70,322)</u>	<u>-</u>	<u>(21,936)</u>	<u>(15,287)</u>	<u>(116,668)</u>
Cash flows from noncapital financing activities							
Transfers from other funds	50,000	100,000	71,509	-	30,000	308,313	559,822
Transfers to other funds	(40,355)	(84,724)	-	(463)	-	(115,000)	(240,542)
Net cash provided (used) by noncapital financing activities	<u>9,645</u>	<u>15,276</u>	<u>71,509</u>	<u>(463)</u>	<u>30,000</u>	<u>193,313</u>	<u>319,280</u>
Cash flows from capital and related financing activities							
Principal payments	-	-	-	-	-	(219,696)	(219,696)
Interest payments	-	-	-	-	-	(54,901)	(54,901)
Net cash used by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(274,597)</u>	<u>(274,597)</u>
Cash flows from investing activities							
Interest on investments	54	223	70	-	43	4,444	4,834
Net cash provided by investing activities	<u>54</u>	<u>223</u>	<u>70</u>	<u>-</u>	<u>43</u>	<u>4,444</u>	<u>4,834</u>
Net increase (decrease) in cash and cash equivalents	11,498	4,577	1,257	(463)	8,107	(92,127)	(67,151)
Cash and cash equivalents, beginning of year	17,144	30,977	12,514	463	3,929	627,497	692,524
Cash and cash equivalents, end of year	<u>\$ 28,642</u>	<u>\$ 35,554</u>	<u>\$ 13,771</u>	<u>\$ -</u>	<u>\$ 12,036</u>	<u>\$ 535,370</u>	<u>\$ 625,373</u>

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

State of New Mexico
Doña Ana County
Nonmajor Enterprise Funds
Combining Statement of Cash Flows — continued
For the Year Ended June 30, 2016

	50043 Salem/Ogas Wastewater System	50046 La Union Wastewater System	50064 Dona Ana Wastewater System	50066 San Miguel Water System	50067 Rincon Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
Reconciliation of operating loss to net cash provided by operating activities							
Operating loss	\$ (72,732)	\$ (185,088)	\$ (144,246)	\$ -	\$ (54,406)	\$ (160,494)	\$ (616,966)
Adjustments							
Depreciation expense	78,840	180,163	73,475	-	32,144	145,207	509,829
Change in assets and liabilities							
Receivables	(907)	(2,070)	805	-	236	-	(1,936)
Accounts payable	(4,109)	(2,446)	412	-	(825)	-	(6,968)
Accrued payroll liabilities	306	452	(768)	-	(110)	-	(120)
Compensated absences	401	(1,933)	-	-	1,025	-	(507)
Net cash provided (used) by operating activities	<u>\$ 1,799</u>	<u>\$ (10,922)</u>	<u>\$ (70,322)</u>	<u>\$ -</u>	<u>\$ (21,936)</u>	<u>\$ (15,287)</u>	<u>\$ (116,668)</u>

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

State of New Mexico
Doña 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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Operating Revenues				
Charges for services	\$ 144,000	\$ 144,000	\$ 146,914	\$ 2,914
Other revenue	-	90,000	470	(89,530)
Total operating revenues	144,000	234,000	147,384	(86,616)
Operating Expenses				
Salaries and benefits	142,335	142,335	95,717	46,618
Other operating expenses	75,216	75,216	152,940	(77,724)
Capital outlay	241,749	1,141,749	-	1,141,749
Total operating expenses	459,300	1,359,300	248,657	1,110,643
Operating income (loss)	(315,300)	(1,125,300)	(101,273)	(1,024,027)
Nonoperating Revenue (Expenses)				
Intergovernmental revenue	258,183	1,068,183	100,805	(967,378)
Total nonoperating revenues (expense)	258,183	1,068,183	100,805	(967,378)
Income (loss) before transfers	(57,117)	(57,117)	(468)	(1,991,405)
Transfers				
Transfers in	50,000	50,000	50,000	-
Transfers out	(18,429)	(18,429)	(18,429)	-
Total transfers	31,571	31,571	31,571	-
Change in net position	(25,546)	(25,546)	31,103	\$ (1,991,405)
Budgeted cash carryover	25,546	25,546		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	31,103
To adjust applicable revenue accruals and deferrals	5,073
To adjust applicable expenditure accrual	(807,041)
Depreciation and other noncash items	459,461
Change in net position (GAAP basis)	\$ (311,404)

State of New Mexico
Doña 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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Operating Revenues				
Charges for services	\$ 698,600	\$ 698,600	\$ 814,592	\$ 115,992
Other revenue	171,580	171,580	132,095	(39,485)
Total operating revenues	870,180	870,180	946,687	76,507
Operating Expenses				
Salaries and benefits	341,476	341,476	351,063	(9,587)
Other operating expenses	614,340	681,140	622,405	58,735
Capital outlay	1,660,214	1,660,214	1,368,997	291,217
Total operating expenses	2,616,030	2,682,830	2,342,465	340,365
Operating income (loss)	(1,745,850)	(1,812,650)	(1,395,778)	(263,858)
Nonoperating Revenue (Expenses)				
Intergovernmental revenue	1,260,000	1,260,000	1,174,181	(2,434,181)
Investment earnings	1,200	1,200	-	1,200
Total nonoperating revenues (expense)	1,261,200	1,261,200	1,174,181	(2,432,981)
Income (loss) before transfers	(484,650)	(551,450)	(221,597)	(2,696,839)
Transfers				
Transfers in	600,463	650,463	650,463	-
Transfers out	(213,119)	(213,119)	(213,119)	-
Total transfers	387,344	437,344	437,344	-
Change in net position	(97,306)	(114,106)	215,747	\$ (2,696,839)
Budgeted cash carryover	97,306	114,106		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	215,747
To adjust applicable revenue accruals and deferrals	(77,246)
To adjust applicable expenditure accrual	(365,952)
Depreciation and other noncash items	863,910
Change in net position (GAAP basis)	\$ 636,459

State of New Mexico
Doña 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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Operating Revenues				
Charges for services	\$ 64,339	\$ 64,339	\$ 62,706	\$ (1,633)
Other revenue	-	-	4,370	4,370
Total operating revenues	64,339	64,339	67,076	2,737
Operating Expenses				
Salaries and benefits	18,340	18,340	18,607	(267)
Other operating expenses	57,751	57,751	43,844	13,907
Total operating expenses	76,091	76,091	62,451	13,640
Operating income (loss)	(11,752)	(11,752)	4,625	(10,903)
Nonoperating Revenue (Expenses)				
Investment earnings	-	-	54	54
Total nonoperating revenues (expense)	-	-	54	54
Income (loss) before transfers	(11,752)	(11,752)	4,679	(10,849)
Transfers				
Transfers in	50,000	50,000	50,000	-
Transfers out	(40,355)	(40,355)	(40,355)	-
Total transfers	9,645	9,645	9,645	-
Change in net position	(2,107)	(2,107)	14,324	\$ (10,849)
Budgeted cash carryover	2,107	2,107		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	14,324
To adjust applicable revenue accruals and deferrals	(2,234)
To adjust applicable expenditure accrual	(153,972)
Depreciation and other noncash items	78,840
Change in net position (GAAP basis)	\$ (63,042)

State of New Mexico
Doña 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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Operating Revenues				
Charges for services	\$ 70,694	\$ 70,694	\$ 66,258	\$ (4,436)
Other revenue	-	-	5,535	5,535
Total operating revenues	<u>70,694</u>	<u>70,694</u>	<u>71,793</u>	<u>1,099</u>
Operating Expenses				
Salaries and benefits	54,668	54,668	36,347	18,321
Other operating expenses	41,750	41,750	42,080	(330)
Total operating expenses	<u>96,418</u>	<u>96,418</u>	<u>78,427</u>	<u>17,991</u>
Operating income (loss)	(25,724)	(25,724)	(6,634)	(19,090)
Nonoperating Revenue (Expenses)				
Investment earnings	-	-	222	(222)
Total nonoperating revenues (expense)	<u>-</u>	<u>-</u>	<u>222</u>	<u>(222)</u>
Income (loss) before transfers	<u>(25,724)</u>	<u>(25,724)</u>	<u>(6,412)</u>	<u>(19,312)</u>
Transfers				
Transfers in	100,000	100,000	100,000	-
Transfers out	(84,724)	(84,724)	(84,724)	-
Total transfers	<u>15,276</u>	<u>15,276</u>	<u>15,276</u>	<u>-</u>
Change in net position	(10,448)	(10,448)	8,864	\$ (19,312)
Budgeted cash carryover	10,448	10,448		
Total	<u>\$ -</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	8,864
To adjust applicable revenue accruals and deferrals	(2,678)
To adjust applicable expenditure accrual	(355,948)
Depreciation and other noncash items	180,163
Change in net position (GAAP basis)	<u>\$ (169,599)</u>

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Doña Ana Wastewater System – Enterprise Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Operating Revenues				
Charges for services	\$ 55,200	\$ 94,546	\$ 93,619	\$ (927)
Other revenue	346	-	70	70
Total operating revenues	<u>55,546</u>	<u>94,546</u>	<u>93,689</u>	<u>(857)</u>
Operating Expenses				
Other operating expenses	55,125	172,524	163,152	9,372
Total operating expenses	<u>55,125</u>	<u>172,524</u>	<u>163,152</u>	<u>9,372</u>
Operating income (loss)	<u>421</u>	<u>(77,978)</u>	<u>(69,463)</u>	<u>(10,229)</u>
Nonoperating Revenue (Expenses)				
Intergovernmental revenue	-	-	-	-
Investment earnings	-	-	-	-
Total nonoperating revenues (expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	<u>421</u>	<u>(77,978)</u>	<u>(69,463)</u>	<u>(10,229)</u>
Transfers				
Transfers in	-	71,509	71,509	-
Transfers out	-	-	-	-
Total transfers	<u>-</u>	<u>71,509</u>	<u>71,509</u>	<u>-</u>
Change in net position	421	(6,469)	2,046	\$ (10,229)
Budgeted cash carryover	-	6,469		
Total	<u>\$ 421</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	2,046
To adjust applicable revenue accruals and deferrals	(814)
To adjust applicable expenditure accrual	(147,382)
Depreciation and other noncash items	73,475
Change in net position (GAAP basis)	<u>\$ (72,675)</u>

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
San Miguel Wastewater System – Enterprise Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Operating Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-
Operating Expenses				
Other operating expenses	-	-	-	-
Total operating expenses	-	-	-	-
Operating income (loss)	-	-	-	-
Nonoperating Revenue (Expenses)				
Investment earnings	-	-	-	-
Total nonoperating revenues (expense)	-	-	-	-
Income (loss) before transfers	-	-	-	-
Transfers				
Transfers in	-	-	-	-
Transfers out	463	463	(463)	926
Total transfers	463	463	(463)	926
Change in net position	463	463	(463)	\$ 926
Budgeted cash carryover	91,648	91,648		
Total	<u>\$ 92,111</u>	<u>\$ 92,111</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(463)
To adjust applicable revenue accruals and deferrals	-
To adjust applicable expenditure accrual	-
Depreciation and other noncash items	-
Change in net position (GAAP basis)	<u>\$ (463)</u>

State of New Mexico
Doña 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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Operating Revenues				
Charges for services	\$ 27,890	\$ 27,890	\$ 22,931	\$ (4,959)
Other revenue	-	-	2,205	2,205
Total operating revenues	<u>27,890</u>	<u>27,890</u>	<u>25,136</u>	<u>(2,754)</u>
Operating Expenses				
Salaries and benefits	28,781	28,781	29,968	(1,187)
Other operating expenses	21,615	21,615	14,663	6,952
Total operating expenses	<u>50,396</u>	<u>50,396</u>	<u>44,631</u>	<u>5,765</u>
Operating income (loss)	(22,506)	(22,506)	(19,495)	(8,519)
Nonoperating Revenue (Expenses)				
Intergovernmental revenue	-	-	-	-
Investment earnings	164	164	43	121
Total nonoperating revenues (expense)	<u>164</u>	<u>164</u>	<u>43</u>	<u>121</u>
Income (loss) before transfers	(22,342)	(22,342)	(19,452)	(8,398)
Transfers				
Transfers in	30,000	30,000	30,000	-
Transfers out	-	-	-	-
Total transfers	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Change in net position	7,658	7,658	10,548	\$ (8,398)
Budgeted cash carryover	-	-	-	-
Total	<u>\$ 7,658</u>	<u>\$ 7,658</u>	<u>\$ 10,548</u>	<u>\$ (8,398)</u>

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	10,548
To adjust applicable revenue accruals and deferrals	(2,567)
To adjust applicable expenditure accrual	(64,488)
Depreciation and other noncash items	32,144
Change in net position (GAAP basis)	<u>\$ (24,363)</u>

State of New Mexico
Doña 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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Operating Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-
Operating Expenses				
Other operating expenses	15,287	15,287	15,287	-
Debt service				
Principal payments	219,696	219,696	219,696	-
Interest payments	54,901	54,901	54,901	-
Total operating expenses	289,884	289,884	289,884	-
Operating income (loss)	(289,884)	(289,884)	(289,884)	-
Nonoperating Revenue (Expenses)				
Investment earnings	4,923	4,923	4,443	480
Total nonoperating revenues (expense)	4,923	4,923	4,443	480
Income (loss) before transfers	(284,961)	(284,961)	(285,441)	480
Transfers				
Transfers in	308,313	308,313	308,313	-
Transfers out	(115,000)	(115,000)	(115,000)	-
Total transfers	193,313	193,313	193,313	-
Change in net position	(91,648)	(91,648)	(92,128)	\$ 480
Budgeted cash carryover	91,648	91,648		
Total	\$ -	\$ -		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(92,128)
To adjust applicable revenue accruals and deferrals	(122)
To adjust applicable expenditure accrual	(69,353)
Depreciation and other noncash items	145,207
Change in net position (GAAP basis)	\$ (16,396)

State of New Mexico
Doña Ana County
Statement of Revenues and Expenditures Budget
and Actual (Non-GAAP Budgetary Basis)
Fleet – Internal Service Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Operating Revenues				
Charges for services	\$ 2,180,084	\$ 2,180,084	\$ 1,541,338	\$ (638,746)
Other revenue	-	122,346	142,705	20,359
Total operating revenues	<u>2,180,084</u>	<u>2,302,430</u>	<u>1,684,043</u>	<u>(618,387)</u>
Operating Expenses				
Salaries and benefits	819,147	819,147	727,360	91,787
Other operating expenses	2,015,888	2,015,888	1,581,260	434,628
Capital outlay	2,697,779	3,269,331	3,207,104	62,227
Total operating expenses	<u>5,532,814</u>	<u>6,104,366</u>	<u>5,515,724</u>	<u>588,642</u>
Operating income (loss)	<u>(3,352,730)</u>	<u>(3,801,936)</u>	<u>(3,831,681)</u>	<u>(1,207,029)</u>
Nonoperating Revenue (Expenses)				
Intergovernmental revenue	-	-	-	-
Investment earnings	-	-	-	-
Total nonoperating revenues (expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	<u>(3,352,730)</u>	<u>(3,801,936)</u>	<u>(3,831,681)</u>	<u>(1,207,029)</u>
Transfers				
Transfers in	3,100,000	3,549,206	3,549,206	-
Transfers out	-	-	-	-
Total transfers	<u>3,100,000</u>	<u>3,549,206</u>	<u>3,549,206</u>	<u>-</u>
Change in net position	(252,730)	(252,730)	(282,475)	\$ (1,207,029)
Budgeted cash carryover	252,730	252,730		
Total	<u>\$ -</u>	<u>\$ -</u>		

Budgetary Compliance—Non-GAAP Financial Statement Reconciliation

Change in fund balances (budget basis)	(282,475)
To adjust applicable revenue accruals and deferrals	122,678
To adjust applicable expenditure accrual	(908,166)
Capital expenditures	3,207,104
Depreciation and other noncash items	459,893
Change in net position - (GAAP basis)	<u>\$ 2,599,034</u>

State of New Mexico
Doña Ana County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2016

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
10020 - Cost to State/Treasurer				
Assets				
Cash and cash equivalents	\$ 1,750	\$ 23,275	\$ (24,025)	\$ 1,000
Liabilities				
Due to others	\$ 1,750	\$ 47,400	\$ (48,150)	\$ 1,000
25113 - Inmate Welfare Fund				
Assets				
Cash and cash equivalents	\$ 776,358	\$ 265,643	\$ (109,464)	\$ 932,537
Other receivables	17,333	-	(17,333)	-
	<u>\$ 793,691</u>	<u>\$ 265,643</u>	<u>\$ (126,797)</u>	<u>\$ 932,537</u>
Liabilities				
Due to others	\$ 793,691	\$ 1,473,035	\$ (1,334,189)	\$ 932,537
25112 - Inmate Trust Fund				
Assets				
Cash and cash equivalents	\$ 39,006	\$ 1,395,265	\$ (1,393,354)	\$ 40,917
Liabilities				
Due to others	\$ 39,006	\$ 1,395,265	\$ (1,393,354)	\$ 40,917
70010 - Children's Trust Fund				
Assets				
Cash and cash equivalents	\$ 2,535	\$ 26,094	\$ (23,499)	\$ 5,130
Liabilities				
Due to others	\$ 2,535	\$ 49,329	\$ (46,734)	\$ 5,130
70040 - Property Tax Refund				
Assets				
Cash and cash equivalents	\$ 1,088,339	\$ 160,656,278	\$ (142,259,714)	\$ 19,484,903
Taxes receivable, net	6,179,411	6,537,582	(6,321,359)	6,395,634
Total assets	<u>\$ 7,267,750</u>	<u>\$ 167,193,860</u>	<u>\$ (148,581,073)</u>	<u>\$ 25,880,537</u>
Liabilities				
Accounts payable	\$ 449	\$ 68,160,462	\$ (64,502,166)	\$ 3,658,745
Overpayments	15	371,347	(371,362)	-
Taxes paid in advance	234,303	1,062,760	(1,054,845)	242,218
Taxes in suspense - bankruptcies	75,105	16,151	(72,339)	18,917
Taxes in suspense - mortgage	-	37,256,502	(37,256,502)	-
Due to others	1,556,206	185,840,387	(171,061,781)	16,334,812
Unearned revenue	5,401,672	5,625,845	(5,401,672)	5,625,845
Total liabilities	<u>\$ 7,267,750</u>	<u>\$ 298,333,454</u>	<u>\$ (279,720,667)</u>	<u>\$ 25,880,537</u>

State of New Mexico
Doña Ana County
Combining Statement of Changes in Assets and Liabilities
Agency Funds — continued
For the Year Ended June 30, 2016

70050 - Airport Road - Special Assessment 2001A

Assets				
Cash and cash equivalents	\$ 322	\$ 1,060,621	\$ (1,027,199)	\$ 33,744
Other receivables	(138,601)	840,049	(695,105)	6,343
Total assets	<u>\$ (138,279)</u>	<u>\$ 1,900,670</u>	<u>\$ (1,722,304)</u>	<u>\$ 40,087</u>
Liabilities				
Due to others	<u>\$ (138,279)</u>	<u>\$ 992,609</u>	<u>\$ (814,243)</u>	<u>\$ 40,087</u>

70060 - Border Park - Special Assessment 2001B

Assets				
Cash and cash equivalents	\$ 81,674	\$ 1,762,235	\$ (1,825,586)	\$ 18,323
Taxes receivable, net	-	1,174,824	(1,174,824)	-
Total assets	<u>\$ 81,674</u>	<u>\$ 2,937,059</u>	<u>\$ (3,000,410)</u>	<u>\$ 18,323</u>
Liabilities				
Due to others	<u>\$ 81,674</u>	<u>\$ 1,888,937</u>	<u>\$ (1,952,288)</u>	<u>\$ 18,323</u>

Total All Agency Funds

Assets				
Cash and cash equivalents	\$ 1,989,984	\$ 165,189,411	\$ (146,662,841)	\$ 20,516,554
Taxes receivable, net	6,179,411	7,712,406	(7,496,183)	6,395,634
Other receivable	(121,268)	840,049	(712,438)	6,343
Total assets	<u>\$ 8,048,127</u>	<u>\$ 173,741,866</u>	<u>\$ (154,871,462)</u>	<u>\$ 26,918,531</u>
Liabilities				
Accounts payable	\$ 449	\$ 68,160,462	\$ (64,502,166)	\$ 3,658,745
Overpayments	15	371,347	(371,362)	-
Taxes paid in advance	234,303	1,062,760	(1,054,845)	242,218
Taxes in suspense - bankruptcies	75,105	16,151	(72,339)	18,917
Taxes in suspense - mortgage	-	37,256,502	(37,256,502)	-
Due to others	2,336,583	191,686,962	(176,650,739)	17,372,806
Collectible tax future	5,401,672	5,625,845	(5,401,672)	5,625,845
Total liabilities	<u>\$ 8,048,127</u>	<u>\$ 304,180,029</u>	<u>\$ (285,309,625)</u>	<u>\$ 26,918,531</u>

State of New Mexico
Doña Ana County
Schedule of Required Supplemental Information
Schedule of Doña Ana County's Proportion Share of the
Net Pension Liability of PERA Fund Division;
Municipal General Division
Public Employees Retirement Association (PERA) Plan
Last 10 Fiscal Years*

	2015	2016
County's proportion of the net pension liability (asset)	2.8400%	2.7176%
County's proportionate share of the net pension liability (asset)	\$ 22,116,823	\$ 27,708,287
County's covered-employee payroll	\$ 22,554,222	\$ 25,296,193
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	98.06%	109.54%
Plan fiduciary net position as a percentage of the total pension liability	81.29%	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

State of New Mexico
Doña Ana County
Schedule of Required Supplemental Information
Schedule of Doña Ana County's Proportion Share of the
Net Pension Liability of PERA Fund Division;
Municipal Police Division
Public Employees Retirement Association (PERA) Plan
Last 10 Fiscal Years*

	2015	2016
County's proportion of the net pension liability (asset)	3.0800%	2.9655%
County's proportionate share of the net pension liability (asset)	\$ 10,046,985	\$ 14,259,786
County's covered-employee payroll	\$ 5,817,425	\$ 6,463,043
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	172.71%	220.64%
Plan fiduciary net position as a percentage of the total pension liability	81.29%	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

State of New Mexico
Doña Ana County
Schedule of Required Supplemental Information
Schedule of Doña Ana County's Proportion Share of the
Net Pension Liability of PERA Fund Division;
Municipal Fire Division
Public Employees Retirement Association (PERA) Plan
Last 10 Fiscal Years*

	2015	2016
County's proportion of the net pension liability (asset)	0.5600%	0.5779%
County's proportionate share of the net pension liability (asset)	\$ 2,337,436	\$ 2,982,647
County's covered-employee payroll	\$ 657,301	\$ 679,972
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	355.61%	438.64%
Plan fiduciary net position as a percentage of the total pension liability	81.29%	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

State of New Mexico
Doña Ana County
Schedule of Required Supplemental Information
Schedule of Doña Ana County's Contributions
Public Employees Retirement Association (PERA) Plan
PERA Fund Division; Municipal General Division
Last 10 Fiscal Years*

	2015	2016
Contractually required contribution	\$ 4,370,864	\$ 4,910,630
Contributions in relation to the contractually required contribution	4,370,864	4,910,630
Contribution deficiency (excess)	\$ -	\$ -
County's covered-employee payroll	\$ 25,296,193	\$ 25,296,193
Contributions as a percentage of covered-employee payroll	17.28%	19.41%

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
Doña Ana County
Schedule of Required Supplemental Information
Schedule of Doña Ana County's Contributions
Public Employees Retirement Association (PERA) Plan
PERA Fund Division; Municipal Police Division
Last 10 Fiscal Years*

	2015	2016
Contractually required contribution	\$ 1,097,696	\$ 1,221,515
Contributions in relation to the contractually required contribution	1,097,696	1,221,515
Contribution deficiency (excess)	\$ -	\$ -
County's covered-employee payroll	\$ 5,817,425	\$ 6,463,043
Contributions as a percentage of covered-employee payroll	18.87%	18.90%

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
Doña Ana County
Schedule of Required Supplemental Information
Schedule of Doña Ana County's Contributions
Public Employees Retirement Association (PERA) Plan
PERA Fund Division; Municipal Fire Division
Last 10 Fiscal Years*

	2015	2016
Contractually required contribution	\$ 142,114	\$ 147,214
Contributions in relation to the contractually required contribution	142,114	147,214
Contribution deficiency (excess)	\$ -	\$ -
County's covered-employee payroll	\$ 657,301	\$ 679,972
Contributions as a percentage of covered-employee payroll	21.62%	21.65%

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
Doña Ana County
Schedule of Cash and Investments
June 30, 2016

Financial Institution	Account Type	Bank Balance	Reconciling Items	Book Balance
Cash and cash equivalents				
Bank of the West	Checking	\$ 548,376	\$ 20,693	\$ 569,069
US Bank	Debt service reserve	921,608	-	921,608
Wells Fargo Bank	Checking	9,807,437	(2,947,428)	6,860,009
Wells Fargo Bank	Savings	11,920,128	-	11,920,128
Wells Fargo Bank	Repurchase agreement	23,022,073	-	23,022,073
White Sands Federal Credit Union	Money market funds	303	-	303
Total cash and cash equivalents		46,219,925	(2,926,735)	43,293,190
Investments				
Century Bank	Certificate of deposit	3,250,000	-	3,250,000
Citizen's Bank	Certificate of deposit	3,000,000	-	3,000,000
First National Bank of Santa Fe	Certificate of deposit	3,000,000	-	3,000,000
First New Mexico Bank	Certificate of deposit	750,000	-	750,000
First Savings	Certificate of deposit	3,000,000	-	3,000,000
Washington Federal Savings	Certificate of deposit	250,000	-	250,000
Wells Fargo Securities	Certificate of deposit	11,900,000	-	11,900,000
Wells Fargo Securities	US Agency Securities	12,475,038	-	12,475,038
Wells Fargo Securities	US Treasury Strip	384,719	-	384,719
Wells Fargo Securities	Municipal bonds	250,000	-	250,000
Wells Fargo Securities	County bonds	5,735,000	-	5,735,000
Western Heritage Bank	Certificate of deposit	250,000	-	250,000
White Sands Federal Credit Union	Certificate of deposit	250,000	-	250,000
Total investments		44,494,757	-	44,494,757
Total cash, cash equivalents, and investments		\$ 90,714,682	\$ (2,926,735)	\$ 87,787,947

State of New Mexico
Doña Ana County
Schedule of Pledged Collateral
June 30, 2016

	Bank of the West	Wells Fargo Bank	Century Bank	Citizens Bank	First National Bank of Santa Fe	First New Mexico Bank	First Savings	Washington Federal Savings	Wells Fargo Securities	Western Heritage Bank	White Sands Federal Credit Union
Deposits											
Checkings	\$ 548,376	\$ 9,807,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Savings	-	11,920,128	-	-	-	-	-	-	-	-	-
Certificate of deposits	-	-	3,250,000	3,000,000	3,000,000	750,000	3,000,000	250,000	11,900,000	250,000	250,000
Repurchase agreements	-	23,022,073	-	-	-	-	-	-	-	-	-
Total deposits	548,376	44,749,638	3,250,000	3,000,000	3,000,000	750,000	3,000,000	250,000	11,900,000	250,000	250,000
Less FDIC insurance	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	11,900,000	250,000	250,000
Total uninsured public funds	298,376	44,499,638	3,000,000	2,750,000	2,750,000	500,000	2,750,000	-	-	-	-
Collateral requirement (50% deposits)	149,188	10,738,783	1,500,000	1,375,000	1,375,000	250,000	1,375,000	-	-	-	-
Collateral requirements (102% repurchase agreement)	-	23,482,514	-	-	-	-	-	-	-	-	-
Pledged collateral at fair value											
	<i>CUSIP</i>	<i>Maturity</i>									
FH 3977C AC SEQ FIX	3137AKUW8	9/15/2029	56,225	-	-	-	-	-	-	-	-
GNMA	36179M6H8	3/20/2043	85,639	-	-	-	-	-	-	-	-
FNMA 30 YR	3138MAKS6	9/1/2042	104,828	-	-	-	-	-	-	-	-
FNMA 30 YR	31419KD69	12/1/2040	58,843	-	-	-	-	-	-	-	-
ALAMOGORDO NM JOINT WATER & SEWER	011500FZ3	6/1/2020	-	270,599	-	-	-	-	-	-	-
SAN MIGUEL COUNTY NM	799108DA0	6/1/2019	-	440,891	-	-	-	-	-	-	-
SANDOVAL COUNTY NM	80004PCW0	12/15/2019	-	375,332	-	-	-	-	-	-	-
LEA COUNTY NM PUBLIC SCHOOL DIST	521513AX9	6/15/2021	-	760,207	-	-	-	-	-	-	-
BELEN NM CONS SCH DIST NO 002	077581MQ6	8/1/2020	-	300,684	-	-	-	-	-	-	-
FHLB	313372SZ8	2/23/2018	-	-	1,949,922	-	-	-	-	-	-
FNMA SERIES-POOL MA1200	31418AKN7	12/31/2014	-	-	-	550,566	-	-	-	-	-
FNMA SERIES 2014-34	3136AKEN9	2/25/2044	-	-	-	2,219,713	-	-	-	-	-
FHLMC SERIES 4316	3137B9AC9	8/15/2025	-	-	-	161,964	-	-	-	-	-
Hobbs New Mexico School District	433866DS6	4/15/2025	-	-	-	-	285,334	-	-	-	-
FNMA AGENCY NOTES	3135G0ES8	11/15/2016	-	-	-	-	-	150,546	-	-	-
MBS FHLMC GOLD 15 YR	31306XQD8	9/1/2022	-	-	-	-	-	420,121	-	-	-
MBS FHLMC GOLD 15 YR	31307BJW1	3/1/2023	-	-	-	-	-	40,960	-	-	-
MBS FHLMC GOLD 10 YR	31418BB54	4/1/2014	-	-	-	-	-	80,755	-	-	-
MBS GNMA I 15 YR SF	36176XE21	3/15/2027	-	-	-	-	-	47,382	-	-	-
MBS FNMA 15 YR	3138EKJA4	1/1/2028	-	-	-	-	-	133,680	-	-	-
FHLMC 15 YR	3128MECV1	2/1/1930	-	-	-	-	-	262,841	-	-	-
GNR 2010-115 QG	38377KKM1	11/20/1938	-	-	-	-	-	6,606	-	-	-
GNR 2010-150 GJ	38377NLJ1	9/20/2039	-	-	-	-	-	7,378	-	-	-
FNR 2010-135 CH	31398SN66	4/25/2040	-	-	-	-	-	75,588	-	-	-
FNR 2010-135 CH	31398SN66	4/25/2040	-	-	-	-	-	45,353	-	-	-
FNR 2010-135 CH	31398SN66	4/25/2040	-	-	-	-	-	15,118	-	-	-
FHR 4505 PA	3137BKWM8	5/15/1944	-	-	-	-	-	278,122	-	-	-
FNMA FNMS	3138W1GE1	2/1/2043	-	1,488,414	-	-	-	-	-	-	-
FNMA FNMS	31397UVN6	3/1/2043	-	24,059,952	-	-	-	-	-	-	-
GN-II MA1448	3617NTD0	11/1/2043	-	23,482,514	-	-	-	-	-	-	-
GNMA2 G285800	3620E0NW2	8/20/2061	-	-	-	-	-	-	12,753	-	-
Total pledged collateral at fair value			305,535	49,030,880	2,147,713	1,949,922	2,932,243	285,334	1,564,450	12,753	-
Pledged in excess of collateral requirement			\$ (156,347)	\$ (14,809,583)	\$ (647,713)	\$ (574,922)	\$ (1,557,243)	\$ (35,334)	\$ (189,450)	\$ (12,753)	\$ -

State of New Mexico
Doña Ana County
Schedule of Fund Balances
June 30, 2016

	Special Revenue Fund					Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Fire Districts	25135 County Flood Commission	25160 Spaceport Gross Receipts	23111 State Appropriations		
Fund Balances							
Nonspendable							
Inventory	\$ 8,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,642
Total operating revenues	<u>8,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,642</u>
Restricted for							
Detention center operations	-	-	-	-	-	948,310	948,310
Farm and range improvements	-	-	-	-	-	2,957	2,957
Road/drainage improvement	163,749	-	-	-	-	-	163,749
Water system/Wastewater improvements	-	-	-	-	-	15,064	15,064
Flood control projects	-	-	9,066,829	-	-	-	9,066,829
Airport	218,777	-	-	-	-	28,508	247,285
Debt service reserve	-	-	-	-	-	1,471,520	1,471,520
County Clerk operations	-	-	-	-	-	310,727	310,727
Environmental projects	-	-	-	-	-	144,712	144,712
DWI enforcement and education	-	-	-	-	-	394,284	394,284
Public safety	16,965	9,400,282	-	-	-	758,825	10,176,072
Appraisal operations	-	-	-	-	-	1,271,732	1,271,732
Spaceport	-	-	-	288,139	-	-	288,139
Indigent care	-	-	-	-	-	6,342,428	6,342,428
E-911 emergency dispatch center	-	-	-	-	-	98,979	98,979
Other purposes	-	-	-	-	82,983	6,030	89,013
Subtotal restricted	<u>399,491</u>	<u>9,400,282</u>	<u>9,066,829</u>	<u>288,139</u>	<u>82,983</u>	<u>11,794,076</u>	<u>31,031,800</u>

State of New Mexico
Doña Ana County
Schedule of Fund Balances — continued
June 30, 2016

	Special Revenue Fund					Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Fire Districts	25135 County Flood Commission	25160 Spaceport Gross Receipts	23111 State Appropriations		
Committed to							
Public safety	2,892,935	-	-	-	-	1,294,286	4,187,221
Sanitation	153,644	-	-	-	-	-	153,644
Mesilla Valley Regional Dispatch Authority	322,696	-	-	-	-	-	322,696
Crisis Triage Center	-	-	-	-	-	1,586,751	1,586,751
Road/drainage improvements	11,677	-	-	-	-	-	11,677
Other purposes	-	-	-	-	-	22,658	22,658
Subtotal committed	<u>3,380,952</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,903,695</u>	<u>6,284,647</u>
Assigned to							
Environmental projects	143,633	-	-	-	-	-	143,633
Public safety	1,182,170	-	-	-	-	-	1,182,170
Road/drainage improvements	1,651,027	-	-	-	-	-	1,651,027
Health and welfare	1,633,568	-	-	-	-	-	1,633,568
Budget requirements	<u>903,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>903,827</u>
Subtotal assigned	5,514,225	-	-	-	-	-	5,514,225
Unassigned	<u>29,647,159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,370)</u>	<u>29,562,789</u>
Total fund balances	<u>\$ 38,950,469</u>	<u>\$ 9,400,282</u>	<u>\$ 9,066,829</u>	<u>\$ 288,139</u>	<u>\$ 82,983</u>	<u>\$ 14,613,401</u>	<u>\$ 72,402,103</u>

State of New Mexico
Doña Ana County
Schedule of Reconciliation of Property Taxes Receivable
June 30, 2016

Reconciliation of Property Taxes Receivable

Taxes receivable, beginning of year	\$ 9,484,238
2014 allowance added back	92,898
2005 tax year dropped off	(63,205)
2015 property tax assessment	121,381,701
Tax roll corrections and adjustments, net	<u>200,115</u>
Subtotal net taxes due	<u>131,095,747</u>

Less taxes collected

Current	116,841,882
Delinquent	3,681,414
Taxes collected in advanced applied to current year	<u>372,779</u>
Subtotal net taxes collected	<u>120,896,075</u>

 Total taxes to be collected 10,199,672

Allowance for uncollected taxes	<u>(99,956)</u>
Taxes receivable, end of year (net of allowance)	<u>\$ 10,099,716</u>

Property taxes receivable by years

2006	\$ 173,426
2007	174,122
2008	229,012
2009	275,963
2010	294,284
2011	334,205
2012	417,361
2013	729,300
2014	2,104,292
2015	<u>5,467,707</u>
Total taxes receivable	10,199,672

Allowance for uncollected taxes	<u>(99,956)</u>
Taxes receivable, end of year, net of allowance	<u>\$ 10,099,716</u>

State of New Mexico
Doña Ana County
Property Tax Schedule
For the Year Ended June 30, 2016

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
Dona Ana County									
General ad volorem	2006	\$ 25,343,190	\$ 4,754	\$ 25,286,989	\$ 4,754	\$ 25,286,989	\$ 551	\$ -	\$ 55,650
General ad volorem	2007	28,831,778	6,056	28,780,865	6,056	28,780,865	499	-	50,414
General ad volorem	2008	31,672,689	11,435	31,604,186	11,435	31,604,186	671	-	67,832
General ad volorem	2009	34,084,683	20,506	34,002,863	20,506	34,002,863	802	-	81,018
General ad volorem	2010	35,488,668	24,996	35,402,434	24,996	35,402,434	845	-	85,389
General ad volorem	2011	36,005,995	33,003	35,904,909	33,003	35,904,909	991	-	100,095
General ad volorem	2012	37,431,856	67,838	37,305,075	67,838	37,305,075	1,242	-	125,539
General ad volorem	2013	38,797,456	528,103	38,556,616	528,103	38,556,616	2,360	-	238,480
General ad volorem	2014	39,685,069	946,848	38,982,253	946,848	38,982,253	6,888	-	695,928
General ad volorem	2015	41,066,692	39,250,753	39,250,753	39,250,753	39,250,753	17,796	-	1,798,143
Total general ad volorem		<u>348,408,076</u>	<u>40,894,292</u>	<u>345,076,943</u>	<u>40,894,292</u>	<u>345,076,943</u>	<u>32,645</u>	<u>-</u>	<u>3,298,488</u>
Non-rendition penalty	2006	115,838	731	111,004	731	111,004	48	-	4,786
Non-rendition penalty	2007	56,272	24	54,916	24	54,916	13	-	1,343
Non-rendition penalty	2008	52,746	23	51,421	23	51,421	13	-	1,312
Non-rendition penalty	2009	96,599	1,052	88,444	1,052	88,444	80	-	8,075
Non-rendition penalty	2010	97,213	1,278	87,496	1,278	87,496	95	-	9,622
Non-rendition penalty	2011	98,973	1,724	87,800	1,724	87,800	109	-	11,064
Non-rendition penalty	2012	101,387	2,570	87,879	2,570	87,879	132	-	13,376
Non-rendition penalty	2013	97,926	3,971	82,242	3,971	82,242	154	-	15,530
Non-rendition penalty	2014	125,658	9,041	105,831	9,041	105,831	194	-	19,633
Non-rendition penalty	2015	121,846	91,399	91,399	91,399	91,399	299	-	30,148
Total non-rendition penalty		<u>964,458</u>	<u>111,813</u>	<u>848,432</u>	<u>111,813</u>	<u>848,432</u>	<u>1,137</u>	<u>-</u>	<u>114,889</u>
County debt service	2006	541,880	111	540,750	111	540,750	11	-	1,119
County debt service	2007	521,125	115	520,085	115	520,085	10	-	1,030
County debt service	2008	487,593	187	486,451	187	486,451	11	-	1,131
County debt service	2009	551,753	338	550,331	338	550,331	14	-	1,408
County debt service	2010	574,332	409	572,816	409	572,816	15	-	1,501
County debt service	2011	561,428	512	559,741	512	559,741	17	-	1,670
County debt service	2012	554,183	994	552,171	994	552,171	20	-	1,992
County debt service	2013	382,625	4,709	380,260	4,709	380,260	23	-	2,342
County debt service	2014	335,414	8,318	329,443	8,318	329,443	58	-	5,913
County debt service	2015	467,696	447,249	447,249	447,249	447,249	200	-	20,247
Total county debt service		<u>4,978,029</u>	<u>462,942</u>	<u>4,939,297</u>	<u>462,942</u>	<u>4,939,297</u>	<u>379</u>	<u>-</u>	<u>38,353</u>

State of New Mexico
Doña Ana County
Property Tax Schedule — continued
For the Year Ended June 30, 2016

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	2006	3,121	10	3,044	10	3,044	1	-	76
Administrative fees	2007	3,184	6	3,080	6	3,080	1	-	103
Administrative fees	2008	4,877	16	4,618	16	4,618	3	-	256
Administrative fees	2009	4,547	16	4,234	16	4,234	3	-	310
Administrative fees	2010	4,589	19	4,230	19	4,230	4	-	355
Administrative fees	2011	4,431	33	4,044	33	4,044	4	-	383
Administrative fees	2012	4,353	42	3,894	42	3,894	4	-	455
Administrative fees	2013	4,215	82	3,692	82	3,692	5	-	518
Administrative fees	2014	4,171	231	3,470	231	3,470	6	-	695
Administrative fees	2015	3,908	3,072	3,072	3,072	3,072	8	-	828
Total administrative fees		<u>41,396</u>	<u>3,527</u>	<u>37,378</u>	<u>3,527</u>	<u>37,378</u>	<u>39</u>	<u>-</u>	<u>3,979</u>
Flood levy	2006	1,327,650	584	1,323,467	584	1,323,467	41	-	4,142
Flood levy	2007	1,504,136	649	1,499,270	649	1,499,270	48	-	4,818
Flood levy	2008	1,654,922	1,157	1,648,973	1,157	1,648,973	58	-	5,891
Flood levy	2009	1,832,292	2,036	1,824,831	2,036	1,824,831	73	-	7,388
Flood levy	2010	1,883,029	2,189	1,875,163	2,189	1,875,163	77	-	7,789
Flood levy	2011	1,953,004	2,706	1,943,834	2,706	1,943,834	90	-	9,080
Flood levy	2012	2,059,228	6,071	2,047,605	6,071	2,047,605	114	-	11,509
Flood levy	2013	2,188,911	36,075	2,169,002	36,075	2,169,002	195	-	19,714
Flood levy	2014	2,228,205	72,790	2,175,736	72,790	2,175,736	514	-	51,955
Flood levy	2015	2,313,890	2,186,555	2,186,555	2,186,555	2,186,555	1,248	-	126,087
Total flood levy		<u>18,945,267</u>	<u>2,310,812</u>	<u>18,694,436</u>	<u>2,310,812</u>	<u>18,694,436</u>	<u>2,458</u>	<u>-</u>	<u>248,373</u>
Total Dona Ana County		<u>373,337,226</u>	<u>43,783,386</u>	<u>369,596,486</u>	<u>43,783,386</u>	<u>369,596,486</u>	<u>36,658</u>	<u>-</u>	<u>3,704,082</u>
Municipalities									
City of Las Cruces	2006	9,071,346	327	9,061,362	365	9,061,352	97	10	9,887
City of Las Cruces	2007	10,575,772	419	10,566,837	446	10,566,834	88	3	8,847
City of Las Cruces	2008	11,806,133	1,302	11,791,346	1,492	11,790,987	145	359	14,642
City of Las Cruces	2009	12,713,142	2,449	12,696,483	2,769	12,695,983	163	500	16,496
City of Las Cruces	2010	13,131,526	4,613	13,114,421	5,220	13,114,045	168	376	16,937
City of Las Cruces	2011	13,344,531	6,276	13,324,158	6,885	13,322,648	200	1,510	20,173
City of Las Cruces	2012	13,798,822	12,682	13,774,553	49,533	13,771,352	238	3,201	24,031
City of Las Cruces	2013	14,194,154	135,435	14,145,653	122,079	14,105,029	475	40,624	48,026
City of Las Cruces	2014	14,426,968	264,705	14,247,240	360,466	14,217,513	1,761	29,727	177,967
City of Las Cruces	2015	14,878,291	14,361,584	14,361,584	14,253,312	10,637,176	5,064	3,724,408	511,643
Total City of Las Cruces		<u>127,940,685</u>	<u>14,789,792</u>	<u>127,083,637</u>	<u>14,802,567</u>	<u>123,282,919</u>	<u>8,399</u>	<u>3,800,718</u>	<u>848,649</u>

State of New Mexico
Doña Ana County
Property Tax Schedule — continued
For the Year Ended June 30, 2016

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	2006	50,121	22	49,981	22	49,981	1	-	139
Village of Hatch	2007	53,857	37	53,737	37	53,737	1	-	119
Village of Hatch	2008	58,091	36	57,965	36	57,965	1	-	125
Village of Hatch	2009	61,343	25	61,215	25	61,215	1	-	127
Village of Hatch	2010	65,717	99	65,513	99	65,513	2	-	202
Village of Hatch	2011	76,536	188	76,259	189	76,259	3	-	274
Village of Hatch	2012	84,398	415	84,094	1,011	84,067	3	27	301
Village of Hatch	2013	86,849	3,187	85,710	3,589	85,636	11	74	1,128
Village of Hatch	2014	88,505	4,868	85,730	5,566	85,550	27	180	2,748
Village of Hatch	2015	93,078	85,760	85,760	83,898	70,726	73	15,034	7,245
Total Village of Hatch		<u>718,495</u>	<u>94,637</u>	<u>705,964</u>	<u>94,472</u>	<u>690,649</u>	<u>123</u>	<u>15,315</u>	<u>12,408</u>
Town of Mesilla	2006	49,267	-	49,266	-	49,266	-	-	1
Town of Mesilla	2007	54,818	-	54,818	-	54,818	-	-	-
Town of Mesilla	2008	60,651	-	60,651	-	60,651	-	-	-
Town of Mesilla	2009	65,956	-	65,948	-	65,948	-	-	8
Town of Mesilla	2010	69,436	-	69,325	-	69,325	1	-	110
Town of Mesilla	2011	67,544	2	67,423	-	67,423	1	-	120
Town of Mesilla	2012	77,209	41	76,998	251	76,996	2	2	209
Town of Mesilla	2013	79,632	848	79,524	803	79,263	1	261	107
Town of Mesilla	2014	79,325	1,824	78,344	3,039	78,157	10	187	971
Town of Mesilla	2015	81,663	78,543	78,543	77,996	63,201	31	15,342	3,089
Total Town of Mesilla		<u>685,501</u>	<u>81,258</u>	<u>680,840</u>	<u>82,089</u>	<u>665,048</u>	<u>46</u>	<u>15,792</u>	<u>4,615</u>
City of Sunland Park	2006	341,029	144	340,088	144	340,088	10	-	931
City of Sunland Park	2007	380,947	151	379,897	155	379,890	10	7	1,040
City of Sunland Park	2008	412,701	169	411,198	156	411,185	15	13	1,488
City of Sunland Park	2009	474,264	559	471,763	566	471,719	25	44	2,476
City of Sunland Park	2010	501,885	707	499,721	989	499,640	21	81	2,143
City of Sunland Park	2011	507,430	714	504,843	934	504,765	25	78	2,562
City of Sunland Park	2012	1,196,050	4,195	1,188,555	7,469	1,188,349	73	206	7,422
City of Sunland Park	2013	1,351,505	22,862	1,338,401	20,520	1,330,509	128	7,892	12,976
City of Sunland Park	2014	1,558,898	56,757	1,522,417	75,889	1,517,727	358	4,690	36,123
City of Sunland Park	2015	1,634,198	1,546,604	1,546,604	1,530,687	1,086,227	858	460,377	86,736
Total City of Sunland Park		<u>8,358,907</u>	<u>1,632,862</u>	<u>8,203,487</u>	<u>1,637,509</u>	<u>7,730,099</u>	<u>1,523</u>	<u>473,388</u>	<u>153,897</u>
Total Municipalities		<u>137,703,588</u>	<u>16,598,549</u>	<u>136,673,928</u>	<u>16,616,637</u>	<u>132,368,715</u>	<u>10,091</u>	<u>4,305,213</u>	<u>1,019,569</u>

State of New Mexico
Doña Ana County
Property Tax Schedule — continued
For the Year Ended June 30, 2016

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
School Districts									
Las Cruces PSD #2	2006	20,944,713	2,202	20,918,133	2,364	20,918,061	260	72	26,320
Las Cruces PSD #2	2007	24,286,051	2,532	24,259,609	2,620	24,259,492	260	117	26,182
Las Cruces PSD #2	2008	26,895,083	5,010	26,858,425	6,696	26,857,662	359	763	36,299
Las Cruces PSD #2	2009	28,678,635	9,895	28,635,622	11,668	28,633,833	422	1,789	42,591
Las Cruces PSD #2	2010	29,479,461	12,390	29,432,129	15,345	29,431,158	464	971	46,868
Las Cruces PSD #2	2011	29,166,640	15,756	29,111,509	19,279	29,109,129	540	2,380	54,591
Las Cruces PSD #2	2012	29,743,457	32,788	29,674,971	118,655	29,670,254	671	4,717	67,815
Las Cruces PSD #2	2013	30,085,146	269,115	29,953,843	286,511	29,910,644	1,287	43,199	130,016
Las Cruces PSD #2	2014	30,502,710	748,020	30,061,192	911,591	29,949,553	4,327	111,639	437,191
Las Cruces PSD #2	2015	31,337,548	30,089,959	30,089,959	29,845,756	22,505,841	12,226	7,584,118	1,235,363
Total Las Cruces PSD #2		281,119,444	31,187,667	278,995,392	31,220,485	271,245,627	20,816	7,749,765	2,103,236
Hatch Valley SD #16	2006	710,673	121	709,029	122	709,029	16	-	1,628
Hatch Valley SD #16	2007	581,340	791	579,792	791	579,792	15	-	1,533
Hatch Valley SD #16	2008	803,187	938	800,572	938	800,572	26	-	2,589
Hatch Valley SD #16	2009	825,376	959	822,580	959	822,580	27	-	2,769
Hatch Valley SD #16	2010	863,453	1,476	860,059	1,690	860,013	33	46	3,361
Hatch Valley SD #16	2011	870,756	1,839	866,492	2,056	866,449	42	43	4,222
Hatch Valley SD #16	2012	900,873	3,149	895,364	6,163	895,098	54	266	5,455
Hatch Valley SD #16	2013	938,073	22,972	925,875	24,539	924,422	120	1,453	12,078
Hatch Valley SD #16	2014	958,995	37,183	933,475	45,325	931,913	250	1,562	25,270
Hatch Valley SD #16	2015	1,020,911	942,332	942,332	933,772	785,405	770	156,927	77,809
Total Hatch Valley SD #16		8,473,637	1,011,760	8,335,570	1,016,355	8,175,273	1,353	160,297	136,714
Gadsden ISD #16	2006	9,331,997	4,935	9,283,573	5,295	9,283,485	475	88	47,949
Gadsden ISD #16	2007	10,103,616	5,335	10,046,470	7,145	10,045,936	560	534	56,586
Gadsden ISD #16	2008	10,920,499	11,934	10,851,125	14,940	10,849,899	680	1,226	68,694
Gadsden ISD #16	2009	11,335,921	18,795	11,254,721	22,149	11,252,867	796	1,854	80,404
Gadsden ISD #16	2010	11,977,520	21,618	11,895,077	28,187	11,893,112	808	1,965	81,635
Gadsden ISD #16	2011	12,047,399	27,014	11,958,091	33,817	11,956,107	875	1,984	88,433
Gadsden ISD #16	2012	12,480,603	52,009	12,371,606	99,877	12,366,659	1,068	4,947	107,929
Gadsden ISD #16	2013	12,977,676	239,532	12,816,146	221,396	12,751,295	1,583	64,851	159,947
Gadsden ISD #16	2014	13,710,285	527,822	13,315,473	653,747	13,253,680	3,869	61,793	390,943
Gadsden ISD #16	2015	14,379,302	13,474,491	13,474,491	13,299,902	9,835,494	8,867	3,638,997	895,944
Total Gadsden ISD #16		119,264,818	14,383,485	117,266,773	14,386,455	113,488,534	19,581	3,778,239	1,978,464
Total School Districts		408,857,899	46,582,912	404,597,735	46,623,295	392,909,434	41,750	11,688,301	4,218,414

State of New Mexico
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Property Tax Schedule — continued
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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
New Mexico DFA									
N.M. DFA	2006	3,642,996	725	3,634,921	734	3,634,865	80	56	7,995
N.M. DFA	2007	3,945,173	841	3,936,790	937	3,936,688	82	102	8,301
N.M. DFA	2008	4,424,312	1,652	4,413,380	2,064	4,413,163	107	217	10,825
N.M. DFA	2009	4,320,826	2,569	4,308,972	2,975	4,308,603	116	369	11,738
N.M. DFA	2010	5,866,921	4,110	5,850,894	5,160	5,850,524	157	370	15,870
N.M. DFA	2011	5,187,720	4,644	5,171,572	5,631	5,171,003	158	569	15,990
N.M. DFA	2012	5,324,953	9,383	5,305,040	25,139	5,303,662	195	1,378	19,718
N.M. DFA	2013	5,415,856	65,072	5,382,010	60,121	5,364,411	332	17,599	33,514
N.M. DFA	2014	5,523,734	143,066	5,424,918	183,210	5,410,953	968	13,965	97,848
N.M. DFA	2015	5,728,821	5,465,676	5,465,676	5,416,958	4,084,837	2,579	1,380,839	260,566
Total N.M. DFA (Levi & Lvstk)		49,381,312	5,697,738	48,894,173	5,702,929	47,478,709	4,774	1,415,464	482,365
Dona Ana Branch Community College									
DABCC	2006	5,348,145	1,085	5,336,933	1,099	5,336,849	110	84	11,102
DABCC	2007	6,099,084	1,334	6,086,865	1,485	6,086,704	120	161	12,099
DABCC	2008	6,733,236	2,571	6,717,397	3,214	6,717,061	155	336	15,684
DABCC	2009	7,201,795	4,403	7,183,162	5,098	7,182,529	183	633	18,450
DABCC	2010	7,476,981	5,327	7,457,169	6,690	7,456,689	194	480	19,618
DABCC	2011	7,477,286	6,819	7,454,793	8,269	7,453,958	220	835	22,273
DABCC	2012	7,648,087	13,700	7,620,336	36,868	7,618,407	272	1,929	27,479
DABCC	2013	7,784,634	95,386	7,736,859	88,100	7,711,285	468	25,574	47,307
DABCC	2014	7,942,519	210,178	7,802,033	269,154	7,781,505	1,377	20,528	139,109
DABCC	2015	8,195,404	7,836,923	7,836,923	7,765,369	5,844,974	3,513	1,991,949	354,968
Total DABCC - NMSU (Oper. & Debt)		71,907,171	8,177,726	71,232,470	8,185,346	69,189,961	6,612	2,042,509	668,089
Watershed District									
McClead WD	2006	2,795	-	2,795	-	2,795	-	-	-
McClead WD	2007	2,852	-	2,852	-	2,852	-	-	-
McClead WD	2008	2,977	-	2,977	-	2,977	-	-	-
McClead WD	2009	2,974	-	2,974	-	2,974	-	-	-
McClead WD	2010	4,833	-	4,833	-	4,833	-	-	-
McClead WD	2011	4,912	-	4,912	-	4,912	-	-	-
McClead WD	2012	4,928	-	4,928	-	4,928	-	-	-
McClead WD	2013	4,879	-	4,834	-	4,834	-	-	45
McClead WD	2014	4,977	162	4,915	162	4,915	1	-	61
McClead WD	2015	4,792	4,576	4,576	4,787	4,045	2	531	214
Total McClead WD		40,919	4,738	40,596	4,949	40,065	3	531	320
Total NMSU, DABCC & Watershed District		121,329,402	13,880,202	120,167,239	13,893,224	116,708,735	11,389	3,458,504	1,150,774

State of New Mexico
Doña Ana County
Property Tax Schedule — continued
For the Year Ended June 30, 2016

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
Soil and Water Conservation District									
Caballo SWCD	2006	-	-	-	-	-	-	-	-
Caballo SWCD	2007	-	-	-	-	-	-	-	-
Caballo SWCD	2008	-	-	-	-	-	-	-	-
Caballo SWCD	2009	-	-	-	-	-	-	-	-
Caballo SWCD	2010	-	-	-	-	-	-	-	-
Caballo SWCD	2011	-	-	-	-	-	-	-	-
Caballo SWCD	2012	46,453	-	46,410	-	46,406	-	4	43
Caballo SWCD	2013	46,305	176	45,875	212	45,782	5	93	425
Caballo SWCD	2014	49,175	2,332	47,846	2,808	47,739	13	107	1,316
Caballo SWCD	2015	53,661	48,518	48,518	44,430	43,002	50	5,516	5,093
Total Caballo SWCD		<u>195,594</u>	<u>51,026</u>	<u>188,649</u>	<u>47,450</u>	<u>182,929</u>	<u>68</u>	<u>5,720</u>	<u>6,877</u>
Grand totals		<u>\$ 1,041,423,709</u>	<u>\$ 120,896,075</u>	<u>\$ 1,031,224,037</u>	<u>\$ 120,963,992</u>	<u>\$ 1,011,766,299</u>	<u>\$ 99,956</u>	<u>\$ 19,457,738</u>	<u>\$ 10,099,716</u>

State of New Mexico
Doña Ana County
Schedule of Joint Powers Agreements
For the Year Ended June 30, 2016

#	Control Number	Participants	Responsible Party	Beginning and Ending Dates	Scope of Work	Total Estimated Amount of Project	Contribution June 30, 2016	Audit Responsibility	Revenues and Expenditures Reported
1	90DAC910.1	Elephant Butte Irrigation District	EBID	7/1/1990 Auto-renews	Repair and maintenance of certain dams and flood control structures - Flood Commission at 75%; EBID at 25%	Project cost vary from year to year	\$ 35,284	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 cost vary from year to year 10001-10110-72535	\$ 1,370,522	CLC	CLC
3	95/2910.601.004	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	Established a joint City/County Commission for subdivision and 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
Doña Ana County
Schedule of Joint Powers Agreements — continued
For the Year Ended June 30, 2016

#	Control Number	Participants	Responsible Party	Beginning and Ending Dates	Scope of Work	Total Estimated Amount of Project	Contribution June 30, 2016	Audit Responsibility	Revenues and Expenditures Reported
9	00/2910.22	City of Las Cruces, Town of Mesilla	N/A	12/21/1989 Perpetual	Metropolitan Planning Organization	Project cost 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 cost 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 cost vary from year to year	\$ -	CRRUA	CRRUA
13	10-167	ENMRD - 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 and operational expenses for Public Transportation to areas covered in the transit plan.	Per event NTE \$750,000.00 annually 10001-10110-72493		DAC	DAC
14	16-178	South Central Regional Transit District (SCRTD)	SCRTD	3/16/2016 Perpetual			\$ 272,192	SCRTD or South Central COG	SCRTD

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
MVRDA - Mesilla Valley Regional Dispatch Authority
TRD - New Mexico Taxation and Revenue Department
SCRTD - South Central Regional Transit District

State of New Mexico

Doña Ana County

Schedule of Vendor Information

For the Year Ended June 30, 2016

#	RFB# / RFP# (If Applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veteran's preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
1	RFP #15-0041	Competitive (RFP or RFB)	A.A.C. CONSTRUCTION, LLC	Winner+G3	\$225,558.18	\$158,987.77	A.A.C. Construction, LLC, 18 La Luna Road, Santa Fe, NM 87501; MANS Construction Co, 1001 E. University Ave. Ste. F-2, Las Cruces, NM 88001; Gallardo Construction, 850 Motel Blvd Suite B, Las Cruces, NM 88007; Timberland Construction, 1107 N Hudson, Silver City, NM 88062; Smithco Construction, Inc, 6 King Canyon Loop, Caballo, NM 87931; Smith & Aguirre Construction, 2475 Lakeside Dr, Las Cruces, NM 88009; Calder Construction, 2000 South Valley, Las Cruces NM 88005; Burn Construction, 3200 West Amador Ave. Las Cruces, NM 88005; Warren Enterprises, 6525 W Picacho Ave. Las Cruces NM 88004; Renegade Construction, 200 Crawford Blvd, Las Cruces NM 88007; Sierra Valley Contractors, 902 Yucca Street T or C NM 87901	Yes	No	Berno Pond Phase IV	No
2	Contract No. 14-040 replaces 03-001	Sole Source - BANNER Maintenance	ACS GOVERNMENT SERVICES		\$101,876.45	N/A	N/A	No	N/A	Support and Maintenance For BANNER	No
3	RFP # 12-0039 - Contract 13-131 & ITB 13-0031 - & Contract 13-162	Competitive (RFP or RFB)	ADVANCED COMMUNICATIONS & ELECTRONICS, INC.	Winner	\$249,112.53	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	Yes	No	13-0031 Radios & Pagers 12-0039 Radio Towers and Equipment.	No
4	RFP # 12-0039 - Contract # 13-130	Competitive (RFP or RFB)	ADVANCED TOWER SERVICES, INC.	Winner	\$326,743.79	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	Yes	No	Radio Towers and Equipment.	No
5	Various Purchase Orders	Sole Source	AMERICAN DOCUMENT SERVICES		\$100,583.96	N/A	N/A	Yes	N/A	County-wide Document Storage Services	No
6	RFP #15-0009 and Contract #16-020	Competitive (RFP or RFB)	AMERICAN MEDICAL RESPONSE AMBULANCE SERVICES, INC.	Winner	\$1,205,280.75	None	American Medical Response, Inc, 3701 New York Avenue, Suite 140 Arlington TX 76014	Yes	No	Ambulance Service	No
7	RFP # 16-0003 - Contract No. 16-142	Competitive (RFP or RFB)	AON RISK INSURANCE SERVICES WEST, INC	Winner	\$93,138.00	None	HUB International 7770 Jefferson NE, Suite 101 Albuquerque NM 87109; AON 6000 Uptown Blvd NE, Suite 400, ABQ, NM 87110	Yes	No	Insurance Broker & Consulting	No
8	ITB #15-0013 - Contract #15-164	Competitive (RFP or RFB)	APIC SOLUTIONS, INC	Winner	\$223,214.47	\$302,051.12	Comco, Inc 100 South Alto Mesa Dr. El Paso TX 79912; Apic Solutions 2701 Pan American Fwy NE, Albuquerque NM 87101	Yes	No	IT, Communications, Data, Video and Security Systems for new MVRDA Building	No
9	RFP - 10-0046 - Contract 11-064	Competitive (RFP or RFB)	ARAMARK CORP	Winner	\$1,020,444.00	\$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	Yes	No	Food Services for Detention Center	No
10	RFP # 12-0012 - Contract 12-125	Competitive (RFP or RFB)	ARAMARK CORRECTIONAL SERVICES	Winner	\$1,610,566.36	\$1,610,566.36	ARAMARK Correctional Services, 2300 Warrenville Road, Downers Grove, Illinois 60515	Yes	No	Facility Maintenance and Ancillary Services	No
11	P1503851, P1503852, P1600384, P1600385	Sole Source	ARTESIA FIRE EQUIP INC		\$118,337.27	None	Sole Source	Yes	No	Bauer Compressor Recharging Station	No
12	University of NM Agreement #FRC000231 and DAC Agreement 12-158	13-1-129 Procurement under existing contracts	BANK OF AMERICA		\$411,227.13	Indefinite Quantity Contract	N/A	Yes	N/A	Procurement Card Services	No
13	RFP 14-0043 - Contract No. 15-060	Competitive (RFP or RFB)	BEN ARCHER HEALTH CENTER	Winner	\$617,906.95	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	Yes	N/A	Healthcare Services	No
14	RFP # 14-0043 Contract No. 15-068	Competitive (RFP or RFB)	BHC MESILLA VALLEY HOSPITAL IN PARTNERSHIP WITH LA FRONTERA	Winner	\$80,800.00	\$135,850.00	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	Yes	N/A	Inpatient Treatment Behavioral Health Services	No
15	RFP # 12-0021 - Contract 12-176	Competitive (RFP or RFB)	BLUE CROSS BLUE SHIELD OF NM AND BLUE CROSS BLUE SHIELD OF OKLAHOMA	Winner	\$7,000,000.00	\$8,325,888.56	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	Yes	No	County Employee Medical Insurance	No

State of New Mexico

Doña Ana County

Schedule of Vendor Information — continued

For the Year Ended June 30, 2016

#	RFB# / RFP# (If Applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veteran's preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
16	NM State Agreement # 50-000-14-00034	13-1-129 Procurement under existing contracts	BOB TURNERS FORD COUNTRY, INC. DBA POWER FORD		\$237,522.00	N/A	N/A	Yes	N/A	Ford Vehicles	No
17	RFP #15-0028 DAC Contract No. 16-067	Competitive (RFP or RFB)	BOHANNAN HUSTON, INC.	Winner	\$351,167.71	Task Order Basis	Smith Engineering, 2201 San Pedro, ABQ, NM 87110, Wilson, 4900 Lang Ave, ABQ, NM 87109, Bohannan Huston 425 S. Telsbor Blvd. Suite C-103, L.C. NM 88011, Huit-Zollars, 333 Rio Rancho Drive, Suite 101, Rio Rancho, NM 87124-1450	Yes	N/A	Engineering Services for Chaparral and South Central Region for Wastewater Collection & Treatment System	No
18	ITB # 13-0026 - Contract No. 13-134	Competitive (RFP or RFB)	BORMAN AUTOPLEX	Winner	\$61,417.86	Indefinite Quantity Contract	Borman, 470 West Route Rd Las Cruces, NM 88005, Varsity Ford, 3480 Jackson Road, Ann Arbor, MI 48106, Team Automotive, 2321 Westgate Ct. Ste A, Las Cruces NM 88005	Yes	No	Ford Vehicle Parts and Service	No
19	RFP 13-0023 - Contract No. 14-123	Competitive (RFP or RFB)	BOUND TREE PARR, LLC	Winner	\$83,049.86	Indefinite Quantity Contract	Bound Tree, 500 Turtle 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,	No	N/A	Emergency Medical Supplies	No
20	RFP 14-0036 - Contract No. 15-075	Competitive (RFP or RFB)	BREWER OIL	Winner	\$180,037.72	Indefinite Quantity Contract	Western Refining Wholesale, 4020 Broadway Blvd SE, ABQ, NM 87105, Brewer Oil Company, 2701 Candelaria NE, ABQ, NM 87107	Yes	No	Fuel Card and Off Site Fuel	No
21	RFP 11-0038 - Contract No. 12-073 AND RFP 15-0035 - Contract #16-100	Competitive (RFP or RFB)	BURN CONSTRUCTION COMPANY INC	Winner	\$771,716.80	Indefinite Quantity Contract	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, Ranegale Construction, PO Box 830, Fairacres, NM 88033, Guardiola, 239 Sonterra Dr, Alto, NM 88312, Sandoval, 2000 East Lohman Ste C, L.C. NM 88001, Morrow, PO Box 1747, L.C. NM 88004	Yes	No	Roadway, Flood Control and Facilities Pricing Agreement	No
22	ITB # 11-0022 - Contract No. 11-193, Contract No. 11-123, RFP 15-0012 - Contract No. 15-199	Competitive (RFP or RFB)	CATERPILLAR FINANCIAL SVCS	Winner	\$283,741.44	None	Wagner Equipment PO Boc 4827, El Paso TX 79914, Tom Growney Equipment, 11323 Rojas, El Paso TX 79936, Sierra, 939 Hawkins Blvd, El Paso TX 79915	No	N/A	Heavy Equipment Leases - 9 Motor Graders and 3 Wheel Loaders	No
23	RFP # 12-0009 - Contract No. 12-132	Competitive (RFP or RFB)	CDM SMITH	Winner	\$154,868.35	Indefinite Quantity Contract	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; Hunt-Zollars 333 Rio Rancho Drive, NE, Suite 10, Rio Rancho, NM 87124; HOK 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	Yes	No	Engineering Services for Border Region for Water & Wastewater Plant Improvements - Task Order based agreement	No
24	ITB # 13-0008 - Contract No 13-077	Competitive (RFP or RFB)	CEMEX INC.	Winner	\$429,418.25	Indefinite Quantity Contract	Cemex, 181 Westgate, Las Cruces, NM 88005, Jobe, 1150 Southview, Dr. El Paso TX 79925	Yes	No	IQC - Hot Mix Asphalt	No
25	NM State Agreement # 20-00-00-00097	13-1-129 Procurement under existing contracts	CENTURYLINK- PHONE LINES		\$233,972.31	Indefinite Quantity Contract	N/A	Yes	No	Telephone Service and Internet Service	No
26	Cooperative Educational Services (CES) #10-184	13-1-135 Cooperative Procurement	CES COOPERATIVE EDUCATIONAL SERVICES		\$1,367,333.91	Indefinite Quantity Contract	N/A	Yes	No	Various Purchases thru Cooperative Procurement	No
27	DAC Contract No. 16-029	Sole Source	COMMUNITY ACTION AGENCY OF SOUTHERN NEW MEXICO, INC		\$71,880.63	None	N/A	Yes	N/A	iREACH System Access and Maintenance	No
28	Federal Supply GSA Contract # GS-27F-040BA	13-1-129 Procurement under existing contracts	CONTRACT ASSOCIATES, INC.		\$253,404.27	Indefinite Quantity Contract	N/A	Yes	No	Furniture for New MRVDA Building	No
29	RFP 08-0007 - Contract 08-131	Competitive (RFP or RFB)	CORIZON HEALTH INC	Winner	\$2,551,500.00	\$5,628,501.57	CORIZON Health, Inc. 105 Westpark Dr. Suite 200, Brentwood, TN 3707, Wexford Health Services, 501 Holiday Dr. Foster Plaza, Pittsburgh, PA 15220	No	N/A	Inmate Medical Services for DAC Detention Center	No
30	NM State Agreement # 40-000-14-00055	13-1-129 Procurement under existing contracts	DAILEY WELLS COMMUNICATIONS, INC		\$1,189,709.43	Indefinite Quantity Contract	N/A	No	N/A	Radio Communication Equipment for the New MRVDA Building	No

State of New Mexico

Doña Ana County

Schedule of Vendor Information — continued

For the Year Ended June 30, 2016

#	RFB# / RFP# (If Applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veteran's preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
31	RFP # 12-0021 - Contract No. 12-175	Competitive (RFP or RFB)	DEARBORN NATIONAL LIFE INSURANCE COMPANY	Winner	\$187,395.91	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	No	No	Group Life Insurance	No
32	State Price Agreement 60-000-15-00008AH	13-1-129 Procurement under existing contracts	DELL MARKETING L.P. C/O DELL USA		\$163,516.38	Indefinite Quantity Contract	N/A	No	N/A	Dell Computers, Monitors and Equipment	No
33	RFP # 12-0021 - Contract 12-172	Competitive (RFP or RFB)	DELTA DENTAL PLAN OF NEW MEXICO, INC	Winner	\$570,414.03	None	Delta Dental Group, 2500 Louisiana Boulevard NE, Suite 600, ABQ, NM 87110, United Concordia Dental, 4401 Deer Path Road, Harrisburg PA 17110	Yes	No	Group Dental Insurance	No
34	State Price Agreement 50-000-14-000007 AL	13-1-129 Procurement under existing contracts	DESERT AUTOMOTIVE REPAIR SPECIALTIES, INC		\$77,722.24	Indefinite Quantity Contract	N/A	Yes	N/A	Automotive Parts and Repairs	No
35	RFP #15-0021 DAC Contract #15-200	Competitive (RFP or RFB)	DIAMOND CONSTRUCTION		\$1,389,298.48	\$1,414,120.98	Diamond Construction, Inc. 2705 W. Hadley Ave, Las Cruces, NM 88007; Morrow Enterprises, PO Drawer 1747, Las Cruces, NM 88004; Smithco Construction, 6 King Canyon Loop, Caballo, NM 87931; Highland Enterprises, PO Box 2409 Las Cruces NM 88004	Yes	Yes	Construction Montana Vista Wastewater Collection System Phase 2	No
36	N/A	Exempt 13-1-98D	EL PASO ELECTRIC CO.		\$1,618,108.46	N/A	N/A	N/A	N/A	Electricity	No
37	State Price Agreement # 20-000-00-01508	13-1-129 Procurement under existing contracts	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC. ESRI		\$85,719.55	None	N/A	No	N/A	GIS - Enterprise License Agreement	No
38	RFP # 15-058 - DAC Contract No. 15-043 & RFP 12-0030 - DAC Contract 13-008	Competitive (RFP or RFB)	ESPERANZA GUIDANCE SERVICES INC.	Winner	\$222,370.00	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	Yes	No	Behavioral Health for Indigent Residents of DAC & Substance abuse and domestic violence counseling	No
39	ITB 08-0028 - Contract No. 08-149	Competitive (RFP or RFB)	EVOQUA WATER TECHNOLOGIES LLC.	Winner	\$85,150.25	Indefinite Quantity Contract	Siemens Water Technologies / EVOQUA, 2650 Tallevast Road, Sarasota, FL 34243	No	No	Odor Abatement and Control Chemicals	No
40	DAC Contract #14-141	13-1-98A Exempt	FEDERAL HIGHWAY ADMINISTRATION, CENTRAL FEDERAL LANDS		\$172,233.13	N/A	N/A	N/A	N/A	Dripping Springs and Bayler Canyon Rd. Improvements	No
41	RFP # 13-0044 - Contract No. 14-006	Competitive (RFP or RFB)	FIGART, ESQ.	Winner	\$77,623.51	\$86,422.30	Thomas R. Figart, 1504 San Bonifacio Ave. LC, NM 88005, Holt Myratt 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	Yes	No	Legal Services	No
42	Contract No. 16-032	Sole Source	FORENSIC INTERVENTION CONSORTIUM OF DONA ANA COUNTY		\$81,488.00	None	N/A	Yes	No	Jail Diversion Services	No
43	RFP # 12-0050 - Contract No. 13-043	Competitive (RFP or RFB)	G4S SECURE SOLUTIONS (USA) INC.	Winner	\$355,968.08	Indefinite Quantity Contract	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	Yes	No	Security Services Detention/Hospital and Govt Center	No
44	N/A	No Procurement	GADSDEN SCHOOL DISTRICT #16		\$748,026.05	N/A	N/A	N/A	N/A	SPACEPORT	No
45	RFP #15-0023DAC Contract 16-026	Competitive (RFP or RFB)	GALLAGHER BENEFITS SERVICES, INC	Winner	\$65,802.74	Indefinite Quantity Contract	Arthur J. Gallagher, 6399 S. Fiddler's Green Circle #200, Greenwood Village CO 80111, Hub International, 7770 Jefferson NE, Suite 101, Albuquerque 87109	No	No	Human Resources Consulting Services	No

State of New Mexico

Doña Ana County

Schedule of Vendor Information — continued

For the Year Ended June 30, 2016

#	RFB#/RFP# (If Applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veteran's preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
46	RFP 13-0060 and DAC Contract #14-046	Competitive (RFP or RFB)	GEO TEST	Winner	\$94,158.83	Indefinite Quantity Contract	Geo Test Inc, 2805 Las Vegas, CT Suite A, Las Cruces NM 88007, AMEC Environment & Infrastructure, 1712	Yes	No	Certified Material Testing Services	No
47	State Contract # 40-000-14-00090	13-1-129 Procurement under existing contracts	GT DISTRIBUTORS, INC		\$68,937.13	Indefinite Quantity Contract	N/A	N/A	N/A	Bullets for the Sheriff's Office	No
48	N/A	No Procurement	HATCH VALLEY PUBLIC SCHOOLS		\$67,163.70	N/A	N/A	N/A	N/A	SPACEPORT	No
49	RFP # 11-0038 - Contract # 12-078 and Bid #16-0020 and Contract #16-150	Competitive (RFP or RFB)	HIGHLAND ENTERPRISES, INC	Winner	\$359,856.28	Indefinite Quantity Contract	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, Guandilola, 239 Sauters Dr, Aldo N, NM 88312, Sandoval, 2000 East Lohman Ste C, LC, NM 88001, Morrow, PO Box 1747, LC, NM 88004	Yes	No	Roadway, Flood Control and Facilities Pricing Agreement and Chaparral WW Phase 1C - Bid Package #1	No
50	RFP # 13-0043 - Contract # 16-009	Competitive (RFP or RFB)	HINKLE & LANDERS, PC	Winner	\$80,390.63	None	Hinkle & Landers, 2500 9th St. NW, ABQ, NM 87102, Fierro and Feiro, 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, Kirgoff/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	Yes	No	External Auditor Services	No
51	State Price Agreement #40-000-13-00025	13-1-129 Procurement under existing contracts	ISC, INC. VENTURE TECHNOLOGIES		\$106,044.21	Indefinite Quantity Contract	N/A	No	N/A	MVRDA DG Switches and Equipment	No
52	Federal Supply GSA Contract # GS-00F-0014Y	13-1-129 Procurement under existing contracts	J.G. MANAGEMENT SYSTEMS, INC		\$363,072.08	Indefinite Quantity Contract	N/A	No	N/A	Asset Management Consulting Services	No
53	RFP 11-0036 - Contract 12-053	Competitive (RFP or RFB)	JEFF WOOD, INC	Winner	\$256,935.18	Indefinite Quantity Contract	Jeff Wood, Inc, PO Box 1196, Fairacres, NM 88033	Yes	No	IQC - Maintenance & Repairs for Fire Marshall Vehicles	No
54	ITB 13-0037 - Contract 14-093	Competitive (RFP or RFB)	JOBE MATERIALS, L.P.	Winner	\$68,323.64	Indefinite Quantity Contract	Russell Sand & Gravel, PO Box 296, Los Ojos, NM 87551, Jobe, 1150 Southview, El Paso, TX 79928, CEMEX, 181 Westgate, LC, NM 88005	Yes	No	IQC for Base Course	No
55	GSA Contract # GS-35F-275AA	Federal Supply - GSA Contract	KOFIFE PRESERVATION, INC		\$109,383.07	N/A	N/A	No	N/A	Image Restoration/Processing Services and Reformatting	No
56	RFP # 14-0043 - Contract No. 15-081	Competitive (RFP or RFB)	LA CLINICA DE FAMILIA INC	Winner	\$418,152.00	None	La Clinica, 385 Calle De Alegria, LC, NM 88005, Ben Archer, PO Box 370, Hatch, NM 87937, St. Lukes, PO Box 9875, 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	Yes	No	Healthcare Services	No
57	N/A	Exempt 13-1-98V	LAS CRUCES BULLETIN		\$74,231.06	N/A	N/A	Yes	N/A	Advertising Services	No
58	N/A	Exempt 13-1-98A	LAS CRUCES CITY OF		\$3,386,329.60	N/A	N/A	Yes	N/A	Water and Gas, Animal Center, MVRDA	No
59	Contract 10-051	Exempt 13-1-98A	LAS CRUCES CITY OF - SCSWA		\$2,143,143.19	N/A	N/A	Yes	N/A	B. Operate County Solid Waste Centers A. Transfer Current County Employees	No
60	N/A	Exempt 13-1-98A	LAS CRUCES SCHOOL DISTRICT #2		\$1,297,010.34	N/A	N/A	Yes	N/A	SPACEPORT	No
61	N/A	Exempt 13-1-98V	LAS CRUCES SUN NEWS		\$234,147.32	N/A	N/A	Yes	N/A	Advertising Services	No
62	State Price Agreement #60-000-15-00008AH	13-1-129 Procurement under existing contracts	LOGICAL FRONT LLC		\$227,950.42	Indefinite Quantity Contract	N/A	No	N/A	Computer Equipment and Software for New MRVDA Building	No
63	N/A	LEDA ORDINANCE 282-2015	MCS REALTY PARTNERS, LLC		\$125,000.00	N/A	N/A	N/A	N/A	Const Est Improvements	No

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Schedule of Vendor Information — continued

For the Year Ended June 30, 2016

#	RFB#/RFP# (If Applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veteran's preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
64	State Contract # 50-000-14-00034	13-1-129 Procurement under existing contracts	MELLOY DODGE		\$68,084.00	N/A	N/A	Yes	N/A	2 Vehicles	No
65	ITB 12-0060 - Contract # 13-058	Competitive (RFP or RFB)	MESILLA VALLEY COMMERCIAL TIRE	Winner	\$151,402.04	Indefinite Quantity Contract	Mesilla Valley Tire, 6375 W. Picacho, L.C. NM 88007, TireCenter Plus, 1165 El Paso Rd, LC NM 88001, Redburn Tire Co, 2023 Appolloosa, Sunland Park, NM 88063, Big O Tire, 1330 El Paseo, LC, NM 88001	Yes	No	Fleet Replacement Tires	No
66	RFP 14-0008 - Contract No. 14-114	Competitive (RFP or RFB)	MESILLA VALLEY ECONOMIC DEVELOPMENT ALLIANCE (MVEDA)	Winner	\$200,425.00	\$200,000.00	MVEDA, PO Box 1299, L.C. NM 88004, LSL 1530 N. Layton Hills Parkway, Layton, UT 84041	Yes	No	Economic Development Services	No
67	RFP #15-0025 - Contract No. 16-023	Competitive (RFP or RFB)	MESILLA VALLEY HOSPICE	Winner	\$276,405.29	None	Mesilla Valley Hospice, 299 Montana Avenue, Las Cruces, NM 88005	Yes	No	Hospice Care for Indigent Residents	No
68	State Price Agreement # 20-000-00-0039AJ and DAC Contract No. 16-081	13-1-129 Procurement under existing contracts	MOTOROLA COMMUNICATIONS ENTERPRISE		\$236,317.30	Indefinite Quantity Contract	N/A	No	N/A	Countywide Public Safety Simulcast System	No
69	HGAC Contract No. EE08-13	13-1-135 Cooperative Procurement	MUNICIPAL EMERGENCY SERVICES, INC		\$108,100.04	N/A	N/A	No	N/A	Scott 4.5 Self Contained Breathing Apparatus - Regulator Dual EBSS	No
70	State Contract # 10-000-00-00093	13-1-129 Procurement under existing contracts	NEW MEXICO EMERGENCY PRODUCTS LLC		\$653,173.92	N/A	N/A	Yes	No	Emergency Vehicles Accessories	No
71	N/A	No Procurement	NEW MEXICO FINANCE AUTHORITY		\$102,334.85	N/A	N/A	N/A	N/A	Loan	No
72	N/A	LEDA FUNDS ORDINANCE 284-2016	NEW MEXICO GREENHOUSE HOLDING II		\$250,000.00	N/A	N/A	N/A	N/A	Repair, Expand and Improve the Greenhouse	No
73	State Contract # 60-805-16-14038	13-1-129 Procurement under existing contracts	NK ASPHALT PARTNERS DBA HOLLY ASPHALT COMPANY		\$367,403.21	N/A	N/A	Yes	N/A	Emulsions For Maintenance of Various Roads	No
74	N/A	Exempt 13-1-98A - Government & 13-1-30	NM ASSOCIATION OF COUNTIES		\$4,299,527.32	N/A	N/A	N/A	N/A	Insurance Coverage	No
75	N/A	No Procurement	NM DEPT PUBLIC SAFETY		\$195,020.34	N/A	N/A	N/A	N/A	Border Operations Support	No
76	N/A	No Procurement	NM ENVIRONMENT DEPARTMENT		\$340,974.61	N/A	N/A	N/A	N/A	Loan Payments	No
77	N/A	No Procurement	NM MEDICAL ASSISTANCE DIV., HUMAN SVCS DEPT		\$2,703,841.96	N/A	N/A	N/A	N/A	Safety Net Care Pool	No
78	Contract # 15-024	Exempt 13-1-98A	NMSU		\$235,721.61	N/A	N/A	N/A	N/A	Cooperative Extension Services	No
79	BuyBoard agreement 12-035 - DAC Contract No. 12-041	13-1-135 Cooperative Procurement	PITNEY BOWES, INC		\$108,089.32	Indefinite Quantity Contract	N/A	No	N/A	Mailing Equipment and Postage	No
80	RFP # 14-0032 - Contract Number 15-043	Competitive (RFP or RFB)	PLACEMAKER, LLC	Winner	\$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	No	N/A	Consulting Services for a Comprehensive Plan	No
81	NationalIPA Contract # CNR-04540-V37T-120471	13-1-135 Cooperative Procurement	PORTABLE COMPUTER SYSTEMS, INC.		\$426,857.80	Indefinite Quantity Contract	N/A	No	N/A	Computers for Law Enforcement Vehicles	No
82	RFP # 15-0033 - Contract # 16-080	Competitive (RFP or RFB)	PREMIER UNIFORM DBA PREMIER UNIFORMS & TACTICAL GEAR	Winner	\$227,402.50	Indefinite Quantity Contract	Premier, 6601 Montana Suite B&C, El Paso, TX 79925; Kaufman's West, 1660 Euhank NE, Albuquerque, NM 87112; Bob Barker Company, 134 N Main St, Fuquay Varina, NC 27526	No	No	Emergency Personnel Uniforms & Accessories	No

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Schedule of Vendor Information — continued

For the Year Ended June 30, 2016

#	RFB# / RFP# (If Applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veteran's preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
83	State Contract No. #90-000-00-0108BF And #40-000-13-00020AZ	13-1-129 Procurement under existing contracts	PRESIDIO NETWORKED SOLUTIONS GROUP, LLC.		\$369,771.61	N/A	N/A	No	N/A	Cisco Voice and Data Network Equipment Upgrades	No
84	NJPA Contract #042815-JCB	13-1-135 Cooperative Procurement	PROCON, LLC		\$63,473.81	Indefinite Quantity Contract	N/A	No	N/A	Compact Tracked Loader	No
85	RFP 14-0010 - Contract No. 14-129 And State Contract No. 40-000-14-00090 and #50-000-14-0027	Invitation to Bid and 13-1-129 Procurement under existing contracts	PROFORCE MARKETING, INC PROFORCE LAW ENFORCEMENT		\$90,912.76	Indefinite Quantity Contract	GT Distributors, 2545 Brockton Dr. Suite 100, Austin, TX 78758, Proforce Law Enforcement, 3009 N Highland #9 Prescott, AZ 86301	No	N/A	Practice and Duty Ammunition for Sheriff's Office	No
86	NationalIPA TCPN Contract # R141704 and Various Pos under small	13-1-135 Cooperative Procurement and 13-1-125 Small Purchases	QUILL CORP		\$60,999.91	Indefinite Quantity Contract	N/A	No	N/A	Office Supplies	No
87	HGAC Contract No. R911X-S-2000	13-1-135 Cooperative Procurement	RAVE MOBILE SAFETY		\$70,500.00	N/A	N/A	No	N/A	Smart 911 Software License and Installation	No
88	State Price Agreement #60-000-15-00008AH	13-1-129 Procurement under existing contracts	RELIABLE CHEVROLET		\$1,179,691.00	Indefinite Quantity Contract	N/A	Yes	N/A	29 Chevy Tahoe's for Sheriff's Office	No
89	RFP 11-0038 - Contract No. 11-073 RFP # 15-0035 - Contract No. 16-099	Competitive (RFP or RFB)	RENEGADE CONSTRUCTION LLC		\$415,054.44	Indefinite Quantity Contract	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	Yes	No	Roadway Flood Control and Facilities Pricing Agreement	No
90	GSA Contract # GS-28F-0022	Federal Supply - GSA Contract	RUSS BASSETT CORP		\$92,520.39	Indefinite Quantity Contract	N/A	No	No	Furniture for New MRVDA Building	No
91	ITB 13-0058 - 14-086	Competitive (RFP or RFB)	RUSSELL SAND & GRAVEL CO, INC	Winner	\$151,083.00	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	Yes	No	IOC for Base Course	No
92	State Price Agreement # 60-805-16-13992	13-1-129 Procurement under existing contracts	SAN BAR CONSTRUCTION CORPORATION		\$183,614.61	Indefinite Quantity Contract	N/A	Yes	No	Striping of various roads throughout the	No
93	State Price Agreement # 20-000-00-00003B	13-1-129 Procurement under existing contracts	SHI INTERNATIONAL CORP.		\$576,565.83	Indefinite Quantity Contract	N/A	No	No	Microsoft Office, windows server and various other software and equipment	No
94	HGAC Contract No. FS12-13	13-1-135 Cooperative Procurement	SIDDONS MARTIN EMERGENCY GROUP, LLC		\$268,049.87	Indefinite Quantity Contract	N/A	No	No	Fire Apparatus and 2000 Gallon Tender	No
95	State Price Agreement # 30-000-13-00085	13-1-129 Procurement under existing contracts	SIMPLEXGRINNELL LP		\$99,830.65	Indefinite Quantity Contract	N/A	Yes	N/A	Fire Alarm Inspection and Maintenance	No
96	RFP # 11-0038 - Dac Contract # 12-074 And RFP# 15-0035 and DAC Contract 16-098	Competitive (RFP or RFB)	SMITH & AGUIRRE CONST CO	Winner	\$1,086,392.36	Indefinite Quantity Contract	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	Yes	No	Roadway Flood Control and Facilities Pricing Agreement	No
97	RFP 15-0019, DAC CONTRACT 16-060 AND RFP 15-0043 DAC CONTRACT 16-085	Competitive (RFP or RFB)	SMITH ENGINEERING COMPANY	Winner	\$197,503.50			Yes		Salem Area Drainage Master Plan (DMP) Chamberino Area Drainage Master Plan (DMP)	No
98	ITB #15-0017 AND DAC Contract #15-195	Competitive (RFP or RFB)	SMITHCO CONSTRUCTION INC.	Winner	\$1,358,714.00	None	RMCI, Inc, 6211 Chappell RD NE Albuquerque, NM 87113; Morrow Enterprises, Inc PO Box 1747, Las Cruces NM 88004; Smithco Construction, Inc, # King Canyon Loop, Caballo, NM 87931	Yes	No	Well 30 Replacement and Electrical Improvements at Well 31	No
99	DAC MOU - 16-178	Exempt 13-1-98A	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT		\$314,350.00	N/A	N/A	N/A	N/A	Public Transportation	No
100	ITB 11-0013 - Contract #11-158	Competitive (RFP or RFB)	SOUTHWESTERN MILL DISTRIBUTORS INC.	Winner	\$123,305.98	Indefinite Quantity Contract	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, Lam-Dry Supply, 3800 Duranzano, El Paso TX 79930	No	No	Janitorial and Safety Supplies	No

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#	RFB# / RFP# (If Applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veteran's preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
101	RFP #15-0037 DAC Contract #16-070	Competitive (RFP or RFB)	SPAY & NEUTER ACTION PROGRAM (SNAP)	Winner	\$66,900.00	None	Culliton for Pets and People, 6100 Morning Sunway, Las Cruces NM 88012; DAC Humane Society, 2405 W. Picacho Ave. Ste 103 Las Cruces, NM 88007; Action Programs For Animals, 800 W. Picacho Ave. Las Cruces NM 88005; SNAP 2405 W. Picacho Ste. 103 Las Cruces, NM 88007	Yes	No	Spay and neuter animal services	No
102	RFP # 12-0018 - Contract No. 12-163	Competitive (RFP or RFB)	SPECTRUM IMAGING SYSTEMS	Winner	\$191,728.70	Pay Per Printed Copy	Ikon 10737 Gateway Blvd W, Suite 105, El Paso TX 79935, PTS, 2840 N Tehlor, LC, NM 88011, Spectrum, 1135 Commerce LC, NM 88011	Yes	No	County Wide Cost per Printed Copy Program. Copy charges to each department based on printed copies. Not a lease.	No
103	RFP 14-0043 - Contract No. 15-076	Competitive (RFP or RFB)	ST LUKE'S HEALTH CARE	Winner	\$114,395.00	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	No
104	N/A	No Procurement	STATE OF NM DBA GENERAL SERVICES DEPT		\$108,056.70	N/A	N/A	N/A	N/A	RMD/LPB Unemployment Compensation Agency	No
105	DAC Contract #16-024 and DAC Contract 16-145	Professional Services and Sole Source	STELZNER, WINTER, WARBURTON, FLORES, SANCHEZ & DAWES, PA		\$83,634.28	N/A	N/A	Yes	N/A	Legal consultation for El Paso Electric rate cases	No
106	RFP #13-0009 DAC #13-083	Competitive (RFP or RFB)	STEVE NEWBY ARCHITECTS& ASSOCIATES, INC	Winner	\$214,043.91		Steve Newby 1042 S. Main Street, Las Cruces NM 88005; Studio Southwest, 2101 Mountain Road NW, Albuquerque NM 87104; Wilson and Co, 4900 Lang Ave NE, Albuquerque NM 87109; Williams Design 1014 South Main Suite A, Las Cruces NM, Fanning Bard Tatum 6501 Americas Parkway NE Ste 300, Albuquerque NM 87110; Huit-Zollars 6501 Americas Pkwy NE, Albuquerque NM 87110; Parkhill Smith and Cooper 115 W. Griggs Avenue, Las Cruces NM 88001; Studio D Architects, 509 S. Main Street, Las Cruces NM 88001	Yes	N	Architectural Services for the New MVRDA Bldg	No
107	RFP # 12-0021 - Contract No. 12-171	Competitive (RFP or RFB)	SUPERIOR VISION SERVICES, INC	Winner	\$84,768.87	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	No	N	County Employee Vision Plan	No
108	ITB # 14-0050 And DAC Contract # 15-067	Competitive (RFP or RFB)	THE BODY WORKS	Winner	\$254,338.78	Indefinite Quantity Contract	The Body Works, 124 Westgate St. Las Cruces NM 88005, Joes Collision Center, 2400 S. Valley Drive, Las Cruces NM 88005	Yes	N	Paint and Body Repair Services	No
109	RFP # 12-0021 - Contract No. 12-170	Competitive (RFP or RFB)	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	Winner	\$145,034.82	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	No	N	Short and Long Term Disability Insurance	No
110	ITB #15-0032 - DAC Contract #16-062	Competitive (RFP or RFB)	TIMBERLAND CONSTRUCTION, INC	Winner	\$342,609.01	None	Timberland Construction PO Box 2199 Silver City, NM 88062; Paramount Construction, PO Box 2105, Las Cruces NM 88004; Warren Construction, PO Drawer N, Mesilla, NM 88046, Classic Industries, PO Box 434 Dona Ana NM 88032; LC Structural 720 E. Chestnut Ave, Las Cruces NM 88001; C&E Industrial, 103 Magee Pl., Sunland Park NM 88063	Yes	y	Fire Marshal Training & Resource Warehouse Remodel	No
111	RFP 12-0045 - Contract No. 13-078 & 15-158 GSA Contract	Request for Proposals & GSA Contract	TRANE		\$499,416.49	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	Yes	N	HVAC Maintenance, Replacement and Repair	No
112	RFP # 10-0027 - Contract No. 10-171	Competitive (RFP or RFB)	UNITED HEALTH CARE INSURANCE, CO.		\$106,035.71	None	UnitedHealthcare 680 Blair Mill Road Horsham, PA 19044, National Benefits, PO Box 948094, Maitland, Florida 32794, The Hartford, 8055 E. Tufts Ave, Denver CO 80237	No	N	Retiree Medicare Supplemental Part F Insurance	No
113	Federal Supply GSA Contract # GS-00F-0014Y	13-1-129 Procurement under existing contracts	VERINT AMERICAS INC		\$93,930.79	Indefinite Quantity Contract	N/A	No	N	Audiolog Telephone Equipment for New MVRDA Building	No
114	State Price Agreement # 20-000-00-0048DD	State of NM Contract	VERIZON WIRELESS MESSAGING SERVICES		\$274,093.18	N/A	N/A	N/A	N/A	Telephone Air Card Service	No
115	ITB 15-0012 and DAC Contract 15-199 and National IPA Contract #120377	Invitation to Bid and 13-1-135 Cooperative Procurement	WAGNER EQUIPMENT CO - ALB		\$653,653.19	None	Wagner Equipment Co. PO Box 4827 El Paso TX, Sierra, 939 Hawkins Blvd, El Paso TX 79915	Yes	n	3 Wheel Loaders, 3 Dump Trucks and 1 Semi Truckpr	No

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For the Year Ended June 30, 2016

#	RFB# / RFP# (If Applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veteran's preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
116	State Contract # 10-000-00-00077	State of NM Contract	WAGNER EQUIPMENT CO. - EL PASO		\$131,161.76	N/A	N/A	N/A	N/A	Caterpillar Parts and Supplies	No
117	ITB #16-0005 and DAC Contract #16-106	Competitive (RFP or RFB)	WARREN CONSTRUCTION, INC.	Winner	\$845,108.47	\$863,362.29	Warren Construction, PO Drawer N Mesilla, NM 88046, Gallardo Construction, 850 N Motel Blvd, Suite B, Las Cruces NM 88007, TFC Construction PO Box 4 La Joya NM 87028, C&E Industrial, 103 Maggey Sunland Park NM 88063, Classic Industries, PO Box 434, Dona Ana NM 88032; Highland Enterprises, 645 S. Compress Rd, Las Cruces NM 88004	Yes	N	DAC Flood Commission Shop Building	No
118	RFP #14-0036 and DAC Contract #15-075	Competitive (RFP or RFB)	WESTERN REFINING SOUTHWEST, INC	Winner	\$257,117.09	Indefinite Quantity Contract	Western Refining Wholesale, 4020 Broadway Blvd SE, ABQ, NM 87105, Brewer Oil Company, 2701 Candelaria NE, ABQ, NM 87107.	Yes	N	Fuel Card and Off Site Fuel	No
119	ITB # 14-0031 - Contract No 14-180	Competitive (RFP or RFB)	WHITE SANDS CONSTRUCTION INC	Winner	\$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	Yes	N	New Mesilla Valley Regional Dispatch Authority Building	No
120	RFP 12-0015 - Contract No. 13-041	Competitive (RFP or RFB)	WILSON & COMPANY ENGINEERS & ARCHITECTS	Winner	\$135,602.27	Indefinite Quantity Contract	Bohannon Huston, 425 S. Telsbor Suite C-103, LC NM 88011, Martich Prof. Services, 414 Executive, El Paso TX 79902, Steve Newby Architects, 1042 S Main, LC NM 88005 PKC 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; Huit-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	Yes	N	On Call Architect & Engineering Services, various disciplines	No
121	State of NM Contract No. 20-000-00-00058	13-1-129 Procurement under existing contracts	WRIGHT EXPRESS FINANCIAL SERVICES CORP DBA FLEET SERVICE		\$860,230.98	N/A	N/A	No	N/A	Fuel Card Services	No

Single Audit Section

State of New Mexico
Doña Ana County
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Funding Source/Grant/Contract Title	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Expenditures
U.S. Department of Agriculture			
Rural Utility Services			
Water and Waste Disposal Loans and Grants (Section 306C) - Chaparral Wastewater Grant	10.770		\$ 593,008
Total U.S. Department of Agriculture			<u>593,008</u>
U.S. Department of Defense			
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	HQ0005151051	37,582
Total U.S. Department of Defense			<u>37,582</u>
U.S. Department of Housing and Urban Development			
Sustainable Communities Regional Planning Grant Program	14.703	NMRIP0064-11	118,594
Total U.S. Department of Housing and Urban Development			<u>118,594</u>
U.S. Department of the Interior			
Passed through New Mexico Bureau of Land Management			
Distribution of Receipts to State and Local Governments	15.227	L13PX00452 Opt Yr 2 - 5/1/15 Start Date	7,318
Distribution of Receipts to State and Local Governments	15.227	L13PX00452 Opt Yr 3 - 5/1/16 Start Date	3,604
Total U.S. Department of the Interior			<u>10,922</u>
U.S. Department of Justice			
Joint Law Enforcement Operations (JLEO)			
Marshals Service - Joint Law Enforcement Operations	16.111	JLEOTFS4	6,541
Marshals Service - Violent Offender Fugitive Task Force/ OP Take Back 2014	16.111	DAC MOU#14-062	2,425
FBI - Gang Grant (Agreement)	16.111		13,434
DEA Projects	16.111		4,984
			<u>27,384</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0841	7,413
Total U.S. Department of Justice			<u>34,797</u>
U.S. Department of Transportation			
State and Community Highway Safety			
STEP Grant	20.600	15-ST-RF-031	397
STEP Grant	20.600	16-ST-RF-031	11,653
STEP Grant (100 Days and Night of Summer)	20.600	15-DS-PT-031	39,919
Distracted Driving DNTXT	20.600	16-DD-02-031	8,240
			<u>60,209</u>
Minimum Penalties for Repeat Offenders for DWI			
Operation DWI	20.608	15-AL-64-031	15,869
Operation DWI	20.608	16-AL-64-031	19,103
Traffic and Criminal Software (TraCS)	20.608	14-HE-64-P01, P03, P04	60,057
Traffic and Criminal Software (TraCS)	20.608	16-HE-64-P01, P03, P04	57,334
			<u>152,363</u>

State of New Mexico
Doña Ana County
Schedule of Expenditures of Federal Awards — continued
For the Year Ended June 30, 2016

Funding Source/Grant/Contract Title	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Expenditures
U.S. Department of Transportation - continued			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0519-15-01-00	2,481
Total U.S. Department of Transportation			<u>215,053</u>
U.S. Department of Homeland Security			
Federal Emergency Management Agency (FEMA)			
Emergency Management Performance Grants	97.042	2013-EP-00079-S01	20,000
Emergency Management Performance Grants	97.042	2015-EP-00066-S01	148,397
			<u>168,397</u>
Homeland Security Grant Program			
State Homeland Security Grant Per Diem	97.067	2013-SS-00152-S01 DAC - Per Diem	4,281
State Homeland Security Grant	97.067	2014-SS-00030-S01-DAC	149,508
State Homeland Security Grant Comp	97.067	2014-SS-00030-S01-COMP	62,305
State Homeland Security Grant	97.067	EMW-2013-SS-00152-S01-DASO OPSG	255,341
State Homeland Security Grant	97.067	EMW-2014-SS-00030-S01-DASO OPSG	535,488
			<u>1,006,923</u>
Immigration and Customs Enforcement/ICAC/SLOT	N/A	DAC MOU NCIC#NM0070000	2,662
Total U.S. Department of Homeland Security			<u>1,177,982</u>
Total expenditures of federal awards			<u>\$ 2,187,938</u>

State of New Mexico
Doña Ana County
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

1) General

The accompanying schedule of expenditures of federal awards presents the federal financial assistance programs of Doña Ana County, New Mexico (the “County”). The County’s reporting entity is defined in Note 1 to the County’s financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

2) Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County’s financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3) Catalog of Federal Domestic Assistance Numbers

The federal granting agency is responsible for providing the County with the Catalog of Federal Domestic Assistance (CFDA) number for each grant or contract. In cases where the federal granting agency did not provide the CFDA number to the County, other identifying numbers are presented on the schedule of expenditures of federal awards.

4) Loan Proceeds

During the year ended June 30, 2016, the County did not receive or spend loan proceeds from the U.S. Department of Agriculture (USDA). The total amount of loans payable to USDA as of June 30, 2016, was \$331,000. These loans do not contain continuing compliance requirements and therefore are not reported as federal awards expended in the accompanying schedule of expenditures of federal awards.

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

Mr. Timothy Keller, New Mexico State Auditor
and
To the Honorable Members of the Board of County Commissioners
Doña Ana County, 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, and the budgetary comparisons of the general fund and major special revenue funds, of Doña Ana County (the “County”) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and the combining and individual funds and budgetary comparisons of the County, presented as supplementary information, and have issued our report thereon dated November 1, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 have not been identified.

Compliance and Other Matters

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

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 result 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.

REDWllc

Albuquerque, New Mexico
November 1, 2016

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

Mr. Timothy Keller, New Mexico State Auditor
and
To the Honorable Members of the Board of County Commissioners
Doña Ana County, New Mexico

Report on Compliance for Each Major Federal Program

We have audited Doña Ana County, New Mexico, (the "County") compliance with the types of compliance requirements described in the *OMB 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, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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, 2016.

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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REDW LLC

Albuquerque, New Mexico
November 1, 2016

State of New Mexico
Doña Ana County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section I — Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting: Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

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

State of New Mexico
Doña Ana County
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2016

Section I — Summary of Auditors' Results — continued

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.770	Water and Waste Disposal Loans and Grants (Section 306c) – Chaparral Wastewater Grant

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

Auditee qualified as low-risk auditee? Yes

State of New Mexico
Doña Ana County
Schedule of Findings and Questioned Costs — continued
For the Year Ended June 30, 2016

Section II — Financial Statement Findings

None.

Section III — Federal Award Findings

None.

Section IV — Section 12-6-5 NMSA 1978 Findings

None.

State of New Mexico
Doña Ana County
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2016

Prior-Year Number	Description	Current Status
<hr/>		
None.		

State of New Mexico
Doña Ana County
Exit Conference
For the Year Ended June 30, 2016

An exit conference was held on October 28, 2016, during a closed session of a Commissioner meeting with the following in attendance:

Doña Ana County Officials

Billy G. Garret, Chair, Commissioner District 1
Julia T. Brown, Esq., County Manager
Chuck McMahon, Assistant County Manager
Eric Gutierrez, Chief Deputy Treasurer
Nasreen Nelson, CPA, CGMA, Controller/Interim Finance Director
Marisol Richardson, Budget Coordinator
Raquel Quiroga, Accountant III-Finance
Mireya Moreno, Accountant III-Finance
Pat Dillaway, Accountant III-Treasurer's Office
Connie Reed, Accountant II-Finance
Rima Perez, Accountant II-Finance
Lucio Lutrell, Accountant I-Finance
Daniela Bustamante, Accountant I-Finance

REDWLLC Personnel

Joshua Trujillo, Principal

Financial Statement Preparation

The County's independent public accountants prepared the accompanying financial statements; however, the County is responsible for the contents of the financial statements and related footnotes.