

# HINKLE + LANDERS

Certified Public Accountants + Business Consultants

## **DOÑA ANA COUNTY**

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

For the Year Ended June 30, 2018

## STATE OF NEW MEXICO DOÑA ANA COUNTY TABLE OF CONTENTS FOR THE YEAR ENDED JUNE 30, 2018

	Page
INTRODUCTORY SECTION	
Table of contents	i-ii
Official roster	1
FINANCIAL SECTION	
Independent auditor's report	2-4
Management's discussion and analysis	5-14
Basic financial statements	
Government-wide financial statements:	
Statement of net position	15
Statement of activities	16
Fund financial statements:	
Balance sheet – Governmental Funds	17
Reconciliation of the balance sheet to the statement of net position	18
Statement of revenues, expenditures, and changes in	10
fund balances – Governmental Funds	19
Reconciliation of the statement of revenues, expenditures and changes	19
in fund balances of governmental funds to the statement of activities	00
	20
Statement of revenues and expenditures – budget and actual	0.1
non-GAAP budgetary basis – General Fund	21
Statement of revenues and expenditures – budget and actual non-GAAP	
budgetary basis – Special Revenue Fund – Fire Districts	22
Statement of revenues and expenditures – budget and actual non-GAAP	
budgetary basis – Special Revenue Fund – State Appropriations (23111)	23
Statement of revenues and expenditures – budget and actual non-GAAP	
budgetary basis – Special Revenue Fund – County Flood Commission (25135)	24
Statement of net position – Proprietary Funds	25
Statement of revenues, expenses, and changes in fund net position – Proprietary Funds	26
Statement of cash flows – Proprietary Funds	27-28
Statement of fiduciary assets and liabilities – Agency Funds	29
Notes to the financial statements	30-85
SUPPLEMENTARY INFORMATION	
Combining and individual fund statements and schedules:	
Non-major governmental fund descriptions	86-88
Combining balance sheet – Non-Major Governmental Funds	89
Combining statement of revenues, expenditures, and changes in fund balances	
– Non-Major Governmental Funds	90
Combining balance sheet – Non-Major Special Revenue Funds	91-95
Combining balance sheet – Non-Major Capital Projects Funds	96
Combining statement of revenues, expenditures, and changes in fund balances	
– Non-Major Special Revenue Funds	97-101
Combining statement of revenues, expenditures, and changes in fund balances	)/ 101
– Non-Major Capital Projects Funds	102
Non-major enterprise fund descriptions	103
Combining balance sheet – Non-Major Enterprise	104-105
Combining statement of revenues, expenditures, and changes in fund balances	104-105
Non-Major Enterprise Funds	106-107
Combining statements of cash flows – Non-Major Enterprise Funds	100-107
· · ·	
Schedule of changes in fiduciary assets and liabilities – Agency Funds	112-113

## STATE OF NEW MEXICO DOÑA ANA COUNTY TABLE OF CONTENTS FOR THE YEAR ENDED JUNE 30, 2018

	_ Page
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the County's proportionate share of the net pension	
liability of PERA fund division	114
Schedule of the County's contributions PERA plan PERA fund division	115
Schedule of changes in the County's total OPEB liability and related ratios	116
OTHER SUPPLEMENTARY INFORMATION	
Schedule of special, deficiency, specific, and capital outlay appropriations	117
Schedule of cash, investments, and pledged collateral	118-119
Schedule of collateral	120
Schedule of fund balances	121
Schedule of reconciliation of property taxes	122
County treasurer's property tax schedule	123-126
Schedule of joint powers agreements	127-128
Schedule of expenditures of federal awards	129-130
COMPLIANCE SECTION	
Independent auditor's report on internal control over financial	
reporting and on compliance and other matters based on an	
audit of financial statements performed in accordance with	
Government Auditing Standards	131-132
Independent auditor's report on compliance for each major program and	
on internal control over compliance required by the Uniform Guidance	133-134
Schedule of findings and questioned costs	135-136
EXIT CONFERENCE	137

### STATE OF NEW MEXICO DOÑA ANA COUNTY OFFICIAL ROSTER AS OF JUNE 30, 2018

## **County Officials**

Name	Title
Billy G. Garrett	Commissioner – District 1
Ramon S. Gonzales	Commissioner – District 2
Benjamin L. Rawson	Chair, Commissioner – District 3
Isabella Solis	Vice-Chair, Commissioner – District 4
Kim Hakes	Commissioner – District 5

# **Administrative Officials**

Name	Title
Fernando R. Macias	County Manager
Chuck McMahon	Assistant County Manager
Vincent S. Pokluda	Assistant County Manager



#### **INDEPENDENT AUDITOR'S REPORT**

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

#### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of Doña Ana County (the County), as of and for the year ended June 30, 2018, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

### **Auditor's Responsibility**

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

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

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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#### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2018, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Emphasis of Matter**

As discussed in Note 19 to the financial statements, the 2018 beginning balance of net position has been restated due to misstatements and implementation of GASB 75. Our opinion is not modified with respect to these matters.

#### **Other Matters**

#### Required Supplementary Information

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

#### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements, that collectively comprise the County's basic financial statements. The combining and individual fund financial statements, the schedule of changes in assets and liabilities – agency funds, 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 the other schedules listed as supplementary information and other supplementary information in the table of contents, required by 2.2.2 NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, the schedule of changes in assets and liabilities – agency funds, the Schedule of Expenditures of Federal Awards and other schedules listed as supplementary information and other supplementary information in the table of contents, required by 2.2.2 NMAC, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects in relation to the basic financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2018 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Hinkle + Landers, P.C. Albuquerque, NM

inkle & Landers, P.C.

November 27, 2018

Doña Ana County's management discussion and analysis presents an overview of the County's financial activities for the fiscal year ended June 30, 2018. 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 2018 with \$310,213,986 in total assets; this is roughly a 3% increase in assets when compared to the \$302,435,222 in fiscal year 2017. Total Liabilities for net position increased by roughly 7% or \$8,681,290 to \$117,170,194; while Total Net Position decreased slightly more than 7% or \$14,428,181 to complete the fiscal year at \$200,765,963.
- Net Position for Governmental Activity decreased 8% or \$13,355,095 to end the fiscal year at \$165,294,280; while Business-Type Activities decreased by 3% or \$1,093,086 for a fiscal year net asset balance of \$35,471,683. Overall revenues slightly increased by 9% to \$137,905,770 and expenditures increased by roughly 11% to \$132,996,207.
- The County's financial analysis of County Governmental Funds indicates a increase in total assets of \$6,528,600 or 7% to \$94,417,376; total liabilities increased by \$2,743,496 or 19%, while total fund balance increased by \$3,785,104.
- Total bonded debt at June 30, 2018 for the County was \$17,099,000.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

#### **Government-Wide Financial Statements**

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

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

The *Statement of Activities* presents information showing how the County's net position changed during fiscal year 2018. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

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

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

#### **Governmental Funds**

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

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

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

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

#### **Proprietary Fund**

The County maintains two types of proprietary funds. *Enterprise funds* are used to report the same function presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to various Water and Wastewater Utilities, as well as operations. An internal service fund is utilized to charge costs of fleet maintenance to individual funds.

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

#### **Fiduciary Funds**

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

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

#### **Notes to the Financial Statements**

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

in the table of contents of this report.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found in this report, as identified in the table of contents.

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

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

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

Dona Ana County Condensed Schedule of Net Position As of June 30, 2018 and 2017

		2018	2017	2018	2017	2018	2017
	_		_	Business-	Bu sin ess-	Total	Total
	G	ov ern m ental	Governmental	Туре	Туре	Primary	Prim ary
		Activities	Activities	Activities	Activities	Government	Government
Assets:							
	\$	94,827,900	88,412,554	1,359,513	1,506,078	96,187,413	89,918,632
Capital assets	1	176,313,607	173,622,325	37,712,966	38,894,265	214,026,573	212,516,590
Total assets		271,141,507	262,034,879	39,072,479	40,400,343	310,213,986	302,435,222
Deferred outflows of resources		16,394,495	26,413,442			16,394,495	26,413,442
Total assets and deferred							
outflows of resources	\$ _2	87,536,002	288,448,321	39,072,479	40,400,343	326,608,481	328,848,664
Liabilities:							
	\$	12,514,925	6,512,650	436,393	367,514	12,951,318	6,880,164
Non-Current liabilities		12,514,925	98,140,680	3,164,403	3,468,060	104,218,876	101,608,740
Total liabilities							108,488,904
Total Habilities		113,569,398	104,653,330	3,600,796	3,835,574	117,170,194	108,488,904
Deferred inflows of resources		8,672,324	5,165,616			8,672,324	5,165,616
Net Position:							
Net investment in capital assets	1	57,344,264	151,190,606	34,337,242	35,270,533	191,681,506	186,461,139
Restricted		62,766,067	33,136,583	-	-	62,766,067	33,136,583
Unrestricted		(54,816,051)	(5,697,814)	1,134,441	1,294,236	(53,681,610)	(4,403,578)
Total net position		65,294,280	178,629,375	35,471,683	36,564,769	200,765,963	215,194,144
Total liabilities, deferred							
inflows of resources, and net							
position	\$ _2	87,536,002	288,448,321	39,072,479	40,400,343	326,608,481	328,848,664

The largest portion of the County's net assets reflects its investment in capital assets (i.e., land, land improvements, buildings, equipment, and utility infrastructure); less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently,

these assets are *not* available for future spending. Although, the County's investment in its capital assets is reported net of related debt, it should be noted that their debt needed to be repaid must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

#### **Governmental Activities**

Governmental activities decreased the County's net position by \$13,335,095 to \$165,294,280.

#### **Business-Type Activities**

Net position of business-type activities decreased by \$1,093,086 to \$35,471,683 million at June 30, 2018. There were no significant changes to the types of services provided by the County's enterprise funds during fiscal year 2018.

	2018	2017	2018	2017	2018	2017
	0 1	0	Bu sin ess-	Bu sin ess-	Total	Total
	Gov ern m en tal	Gov ern m ental	Type	Type	Primary	Primary
Revenues	Activities	Activities	Activities	Activities	Government	Government
Program Revenues		16 111 000	. ( . 0		( (	( - 0 - 0
Changes for Services \$	17,748,509	16,411,008	1,698,007	1,154,885	19,446,516	17,565,893
Operating Grants and Contributions	6,076,534	6,142,529	401,423	721,644	6,477,957	6,864,173
Capital Grants and Contributions	15,911,863	3,260,365	-	-	15,911,863	3,260,365
General Revenue						
Taxes, Penalties and interest	97,366,260	94,384,362	-	-	97,366,260	94,384,362
Investment Income	292,564	547,422	17,178	9,101	309,742	556,523
Other Revenue	2,611,211	6,834,992	75,747	114,993	2,686,958	6,949,985
Special item	(1,737,889)	-	-		(1,737,889)	-
Gain(Loss) on Disposition of Capital As	(4,157)	-	-	-	(4,157)	-
Total Revenue	138,264,895	127,580,678	2,192,355	2,000,623	140,457,250	129,581,301
Evm on gog						
Expenses General Governmental	44 505 446	00 440 515			44 505 446	00 440 515
Public Safety	41,707,116	38,440,717	-	-	41,707,116	38,440,717
Public Works	56,228,266	57,402,829	-	-	56,228,266	57,402,829
Health and Welfare	20,973,227	19,833,982	-	-	20,973,227	19,833,982
	13,182,430	10,502,988	-	-	13,182,430	10,502,988
Cultural Recreation	0 - 6	2,037,408	-	-	0 - (	2,037,408
Community Development	220,826	2,506,499	-	0	220,826	2,506,499
Bond Interest	672,101	847,090	54,319	57,879	726,420	904,969
Fiscal Agent's Fees	1,941	3,194	-	-	1,941	3,194
Wastewater	-	-	4,201,203	3,049,527	4,201,203	3,049,527
Other utility services		=	395,803	289,209	395,803	289,209
Total Expenses	132,985,907	131,574,707	4,651,325	3,396,615	137,637,232	134,971,322
Increase in net position before						
transfers	5,278,988	(3,994,029)	(2,458,970)	(1,395,992)	2,820,018	(5,390,021)
Transfers	(1,365,421)	(895,132)	1,365,421	895,132		
Change in Net Assets	3,913,567	(4,889,161)	(1,093,549)	(500,860)	2,820,018	(5,390,021)
Net Position-Beginning of year	178,629,375	183,518,536	36,564,769	37,065,629	215,194,144	220,584,165
Restatements of net position	(17,248,662)	- · · · · · · · · · · · · · · · · · · ·	463	-	(17,248,199)	- · · · · -
Net Position-Beginning of year, restated	161,380,713	183,518,536	36,565,232	37,065,629	197,945,945	220,584,165
Net Position-End of year \$	165,294,280	178,629,375	35,471,683	36,564,769	200,765,963	215,194,144

### 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.

#### Dona Ana County Condensed Balance Sheet of Governmental Funds As of June 30, 2018 and 2017

	2018	2017	2018	2017	2018	2017	2018	2017
	General Fund	General Fund	Fire Districts	Fire Districts	State Appropriations	State Appropriations	County Flood Commission	County Flood Commission
Assets						'		
Pooled cash and investment \$	32,573,212	37,562,759	9,079,716	9,374,574	-	996,697	9,228,039	9516142
Interest receivable	159,002	181,368	5,903	4,240	-	722	6,000	4,163
Taxes receivable, net allowance	7,153,135	7,891,951	-	277,635	-	-	260,649	264,701
Accounts receivable, net	6,841,252	1,605,679	351,764	56,267	-	-	-	-
Grants receiv ables	-	-	491,234	-	9,009,209	890,711	7,742	-
Due from other funds	17,385	12,598	-	-	-	-	-	-
Inventories and prepaids	7,235	7,521	<u> </u>				-	
Total assets \$	46,751,221	47,261,876	9,928,617	9,712,716	9,009,209	1,888,130	9,502,430	9,785,006
Liabilities and Fund Balance Liabilities								
A/P, accruals and other liabilitie\$	3,476,751	3,216,575	210,019	120,646	2,550,509	76,527	31,829	29,996
Deferred inflows of resources	6,701,134	4,406,020	<u> </u>	242,540		1,800,000	234,421	239,435
Total liabilities	10,177,885	7,622,595	210,019	363,186	2,550,509	1,876,527	266,250	269,431
Fund Balance								
Non spen da ble	7,235	7,521	-	-	-	-	_	-
Restricted	21,994,948	413,562	9,718,598	9,349,530	6,458,700	11,603	9,236,180	9,515,575
Com m itted	3,310,069	3,487,829	-	-	-	-	-	-
Assigned	5,474,915	5,412,389	-	-	-	_	_	-
Unassigned	5,786,169	30,317,980	-	-	-	_	_	-
Total fund balances	36,573,336	39,639,281	9,718,598	9,349,530	6,458,700	11,603	9,236,180	9,515,575
Total liabilities, deferred inflows of								
resources, and fund alance \$	46,751,221	47,261,876	9,928,617	9,712,716	9,009,209	1,888,130	9,502,430	9,785,006

Dona Ana County Condensed Balance Sheet of Governmental Funds As of June 30, 2018 and 2017

	2018	2017	2018	2017	2018	2017
	Debt	Debt	Non m a jor	Nonmajor	Total	Total
	Service	Service	Governmental	Governmental	Gov ern m ental	Governmental
	Fund	Fund	Funds	Funds	Funds	Funds
Assets						
Pooled cash and investment \$	1,374,040	3,501,090	13,658,211	12,191,171	65,913,218	73,142,433
Interest receivable	247	22,220	6,018	4,339	177,170	217,052
Taxes receivable, net allowance	38,631	40,699	-	2,454,239	7,452,415	10,929,225
Accounts receivable, net	-	-	2,542,601	219,547	9,735,617	1,881,493
Grants receivables	-	-	1,606,151	807,743	11,114,336	1,698,454
Due from other funds	-	-	-	-	17,385	12,598
Inventories and prepaids	-	-	-	-	7,235	7,521
Total assets \$	1,412,918	3,564,009	17,812,981	15,677,039	94,417,376	87,888,776
Liabilities and Fund Balance						
Liabilities						
A/P, accruals and other liabilitie \$	-	215,166	928,270	878,675	7,197,378	4,537,585
Deferred inflows of resources	34,529	36,933	-	161,453	6,970,084	6,886,381
Total liabilities	34,529	252,099	928,270	1,040,128	14,167,462	11,423,966
Fund Balance						
Nonspendable	-	-	-	-	7,235	7,521
Restricted	1,374,287	3,311,910	13,983,354	10,534,403	62,766,067	33,136,583
Com m itted	4,102	-	2,757,639	3,955,636	6,071,810	7,443,465
Assigned	_	-	146,872	146,872	5,621,787	5,559,261
Unassigned	-	-	(3,154)	-	5,783,015	30,317,980
Total fund balances	1,378,389	3,311,910	16,884,711	14,636,911	80,249,914	76,464,810
Total liabilities, deferred inflows of						
resources, and fund alance \$	1,412,918	3,564,009	17,812,981	15,677,039	94,417,376	87,888,776

As of the end of fiscal year 2018, the County's governmental funds reported combined ending fund balances of \$80,249,914 an increase of \$3,785,104 in comparison with the prior year. The general fund ending fund balance at the end of fiscal year 2018 is reported at \$36,573,336, which is a decrease of \$3,065,945.

Dona Ana County Condensed Statement of Revenues, Expenditures, And Changes In Fund Balances As of June 30, 2018 and 2017

	2018	2017	2018	2017	2018	2017	2018 County	2017 County
	General	General	Fire	Fire	State	State	Flood	Flood
	Fund	Fund	Districts	Districts	Appropriations	Appropriations	Com m ission	Com m ission
Operating								
Total revenues \$	93,786,131	90,602,734	4,332,733	3,491,810	14,100,681	2,402,670	2,597,091	2,385,286
Total expenditures	(87,187,374)	(86,841,295)	(4,041,339)	(3,542,562)	(13,984,903)	(2,474,050)	(2,876,486)	(1,936,540)
Other Financing Sources								
Transfers in	42,539,397	5,934,535	1,877,674	-	6,331,319	-	-	-
Transfers out	(52,377,017)	(9,007,162)	(1,800,000)					
Total other financing sources/(uses)	(9,837,620)	(3,072,627)	77,674		6,331,319			
Net changes in fund balance	(3,238,863)	688,812	369,068	(50,752)	6,447,097	(71,380)	(279,395)	448,746
Fund balance-beginning of year	39,432,281	38,950,469	9,349,530	9,400,282	11,603	82,983	9,515,575	9,066,829
Restatements of fund balance	379,918							
Fund balance-beginning of year, restated	39,812,199	38,950,469	9,349,530	9,400,282	11,603	82,983	9,515,575	9,066,829
Fund balance-end of year \$	36,573,336	39,639,281	9,718,598	9,349,530	6,458,700	11,603	9,236,180	9,515,575
	2018	2017	2018	2017	2018	2017		
	Debt	Debt	Non m a jor	Non m a jor	Total	Total		
	Service	Service	Gov ern m ental	Gov ern m ental	Gov ern m ental	Gov ern m en tal		
	Fund	Fund	Funds	Fu n ds	Funds	Funds		
Operating								
Total revenues \$	641,161	3,225,440	22,447,973	22,583,959	137,905,770	124,691,899		
Total expenditures	(4,182,320)	(2,484,627)	(20,723,785)	(21,544,464)	(132,996,207)	(118,823,538)		
Other Financing Sources								
Transfers in	1,479,175	1,177,658	4,776,371	4,630,375	57,003,936	11,742,568		
Transfers out	(155,018)		(4,459,759)	(4,541,060)	(58,791,794)	(13,548,222)		
Total other financing sources/(uses)	1,324,157	1,177,658	316,612	89,315	(1,787,858)	(1,805,654)		
Net changes in fund balance	(2,217,002)	1,918,471	2,040,800	1,128,810	3,121,705	4,062,707		
Fund balance-beginning of year	3,311,910	1,393,439	14,843,911	13,508,101	76,464,810	72,402,103		
Restatements of fund balance	283,481				663,399			
Fund balance-beginning of year, restated	3,595,391	1,393,439	14,843,911	13,508,101	77,128,209	72,402,103		
Fund balance-end of year \$	1,378,389	3,311,910	16,884,711	14,636,911	80,249,914	76,464,810		

### **Proprietary Funds**

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Proprietary funds are business-type funds, which include Water and Wastewater Systems. The County's Internal Service Fund is also included as a proprietary fund; however, it is considered part of governmental activities for the government-wide financial statements.

Total net assets of proprietary funds at the end of the year amounted to \$35,471,683.

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

Dona Ana County Condensed Statement of Revenues, Expenditures, And Changes In Fund Net Position For The Years Ended June 30, 2018 and 2017

	2018	2017	2018	2017		
	Chaparral	Chaparral	South	South		
	Watewater	Watewater	Central	Central		
	System	System	Wastewater	Wastewater		
Total operating revenues \$	287,168	127,370	1,227,297	842,238		
Total operating expenditures	(651,283)	(577,313)	(2,900,039)	(1,735,547)		
Net income From operations	(364,115)	(449,943)	(1,672,742)	(893,309)		
Non-operating revenue (expenses)	395,595	688,894	11,481	30,099		
Net in com e	31,480	238,951	(1,661,261)	(863,210)		
Net transfers in/(out)	72,571	81,571	996,277	510,721		
Change in net position	104,051	320,522	(664,984)	$\frac{310,721}{(352,489)}$		
Change in her position	104,051	320,522	(004,984)	(352,469)		
Net Position-beginning of year	7,004,567	6,684,045	18,465,714	19,253,040		
Restatements of net position				(434,837)		
Net Position-beginning of year, restated	7,004,567	6,684,045	18,465,714	18,818,203		
Net Position-end of year \$	7,108,618	7,004,567	17,800,730	18,465,714		
	2018	2017	2018	2017	2018	2017
	Nonm ajor	Non m a jor	Total	Total	Internal	Internal
	Enterprise	Enterprise	Enterprise	Enterprise	Service	Service
	Funds	Funds	Funds	Funds	Fund	Fund
Total operating revenues \$	259,289	300,270	1,773,754	1,269,878	1,823,562	1,556,067
Total operating expenditures	(1,045,684)	(1,025,876)	(4,597,006)	(3,338,736)	(2,805,316)	(2,868,475)
Net income From operations	(786,395)	(725,606)	(2,823,252)	(2,068,858)	(981,754)	(1,312,408)
ivet income from operations	(/00,393)	(/25,000)	(2,023,232)	(2,000,050)	(901,/34)	(1,312,400)
Non-operating revenue (expenses)	(42,794)	(46,127)	364,282	672,866		
Net incom e	(829,189)	(771,733)	(2,458,970)	(1,395,992)	(981,754)	(1,312,408)
Net transfers in/(out)	296,573	302,840	1,365,421	895,132	422,437	910,522
Change in net position	(532,616)	(468,893)	(1,093,549)	(500,860)	(559,317)	(401,886)
	.00 / -/	. , , , , , , , ,	. , , , , , , ,	,	100770 77	. , , , ,
Net Position-beginning of year		0	36,564,769	37,065,629	2,933,156	6,417,394
	11,094,488	11,128,544	30,504,709	3/,003,029	-,933,130	·, T - / , J ) T
Restatements of net position	11,094,488 463	434,837	463			(3,082,352)
Restatements of net position Net Position-beginning of year, restated				37,065,629	2,933,156	
Restatements of net position	463	434,837	463			(3,082,352)

#### GENERAL FUND BUDGETARY ANALYSIS

- The General Fund revenue budget increased \$1,572,907 from \$90,813,468 to a final budget of \$92,386,375.
- The County's General Fund actual revenues at fiscal year-end totaled \$91,879,002 versus a budget of \$92,386,375 and were under budget by \$507,373.
- The General Fund expenditure budget increased approximately \$1,066,858 from \$90,662,854 to a final budget of \$91,729,712. This increase was due to operational expenses and acceptance of additional road projects.
- The County's General Fund expenditure budget at fiscal year-end totaled \$91,729,712 while actual expenditures totaled \$85,294,267 or \$6,435,445 under budget.

#### CAPITAL ASSET AND DEBT ADMINISTRATION

#### **Capital Assets**

Capital asset projects completed this fiscal year include:

- Doña Ana Ballpark Improvements
- Delores Wright State Park Improvements
- Mesquite Park Improvements (Skate Park)
- Southern New Mexico Fairgrounds (Restrooms)
- Del Cerro Park Improvements
- Chaparral Wastewater System Phase 1C

Road projects completed this fiscal year include:

- Las Palmeras-Shrode Road
- Cynthia Lane Improvements
- La Union Drainage Improvements
- Organ Roads
- Raasaf Circle
- Autumn Sage Lane

Business-Type Activity projects completed this fiscal year include:

- South Central Wastewater Treatment Plant (Solids Handling Beds)
- Chaparral Wastewater System Phase 1C
- Chaparral Wastewater System Phase 1C (Sunny Sands Extension)

#### **Long-Term Debt**

The County's outstanding long-term debt increased by \$4,608,766 or 5% during the fiscal year 2018. Notes payable decreased by \$410,708 or 7%. Bonded debt decreased by \$3,271,000 by 16% during the fiscal year.

At the end of fiscal year 2018 the County had total long-term debt outstanding to various agencies of \$107,979,364.

Additional information on the County's debt can be found in Note 6 in the Notes to the Financial Statements section of the report, as identified in the table of contents.

#### Dona Ana County Condensed Schedule of Outstanding Debt As of June 30, 2018 and 2017

	Gov ern mental Activities		Bu sin ess-Ty ]	pe Activities	Total Activity	
_	2018	2017	2018	2017	2018	2017
Compensated absences \$	5,319,625	5,118,807	110,044	92,336	5,429,669	5,211,143
General obligation bonds	5,890,000	6,145,000	-	-	5,890,000	6,145,000
Rev en u e bon ds	10,365,000	11,190,000	319,000	325,000	10,684,000	11,515,000
Special assessment district bond	525,000	2,710,000	-	-	525,000	2,710,000
Notes pay able	1,843,169	2,011,869	3,056,724	3,298,732	4,899,893	5,310,601
Net Pension Liability	60,142,920	72,478,854	-	-	60,142,920	72,478,854
Net OPEB Liability	20,407,882	-	-	-	20,407,882	-
Total Outstanding Debt \$	104,493,596	99,654,530	3,485,768	3,716,068	107,979,364	103,370,598

#### **Economic Outlook**

Doña Ana County's unemployment rate decreased to 6.0%. Compared to last year unemployment was 7.7%. The statewide unemployment rate has similarly shown little change from a year ago. Compared to the Nation and the State of New Mexico, Las Cruces has experienced a strong economic growth over the past years. There was an increase in business registrations compared to prior year. The housing market continues to grow in Dona Ana County.

According to Mesilla Valley Economic Development Alliance (MVEDA) there were 530 new jobs in 2018, an increase of 105% from prior year. The two new employers were TLC Associates located in Las Cruces and CSI located in Santa Teresa. This created a positive impact to the local economy.

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 Dona Ana County Economic Development Plan that promotes economic development within the County. During the year the County entered into a intergovernmental agreement for \$1,800,000 with the New Mexico Economic Development Department to act as fiscal agent for appropriations supporting the Economic Development Project. The project is expected to create approximately 200 new jobs by June 30, 2020.

#### REQUEST FOR INFORMATION

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

#### STATE OF NEW MEXICO DOÑA ANA COUNTY STATEMENT OF NET POSITION AS OF JUNE 30, 2018

	Primary Government				
	Governmental	Business-Type	•		
	Activities	Activities	Total		
ASSETS					
Current assets:					
Cash and cash equivalents	, , ,	338,657	8,439,835		
Investments	58,132,100	829,603	58,961,703		
Receivables, net	9,739,138	191,253	9,930,39		
Taxes receivables	7,452,415	-	7,452,415		
Grants receivables	11,114,336	-	11,114,336		
Interest receivables	177,170	-	177,170		
Inventory and prepaid expenses	111,563		111,565		
Total current assets	94,827,900	1,359,513	96,187,413		
Non-current assets:					
Land and construction in progress	32,615,110	1,839,243	34,454,353		
Other capital assets, net of accumulated depreciatio	n 143,698,497	35,873,723	179,572,220		
Total non-current assets	176,313,607	37,712,966	214,026,57		
Total assets	271,141,507	39,072,479	310,213,986		
Deferred outfleye of recourses					
Deferred outflows of resources Pension deferral	15,885,039	_	15,885,030		
OPEB deferral	509,456	-	509,456		
Total deferred outflows of resources		· —	16,394,49		
Total deletted outflows of resources	16,394,495	<u>-</u>	10,394,49		
Total assets and deferred outflows of resources	287,536,002	39,072,479	326,608,48		
LIABILITIES					
Current liabilities:					
Accounts payable	2,883,730	8,872	2,892,602		
Accrued payroll liabilities	1,496,886	9,658	1,506,544		
Accrued interest payable	122,719	23,040	145,759		
Bonds and notes payable	1,441,186	252,590	1,693,776		
Compensated absences	3,324,766	68,777			
Unearned revenue	2,880,805	06,///	3,393,543 2,880,805		
Bond premium, net		-			
Other liabilities	346,172	=0.456	346,172		
	18,661	73,456	92,117		
Total current liabilities Long-term liabilities:	12,514,925	436,393	12,951,318		
Compensated absences - long-term portion	1,994,859	41,269	2,036,128		
Bonds and notes payable - long-term portion	17,181,985		20,305,110		
Net pension liability	60,142,920	3,123,134			
Net OPEB liability	20,407,882	_	60,142,920 20,407,882		
Contingent liability		-			
Total long-term liabilities	1,326,827	0.164.400	1,326,827		
Total liabilities	101,054,473 113,569,398	3,164,403 3,600,796	104,218,876		
		3,000,790	11/,1/0,19		
Deferred inflows of resources			<-		
Pension deferral	7,170,674	-	7,170,674		
OPEB deferral	1,501,650		1,501,650		
Total deferred outflows of resources	8,672,324	· <del>-</del>	8,672,324		
NET POSITION					
Net investment in capital assets	157,344,264	34,337,242	191,681,506		
Restricted for:					
Other purposes	62,766,067	-	62,766,067		
	( 0 ( )	1,134,441	(53,681,610		
Unrestricted	(54,816,051)	1,134,441	(33,001,010		
	(54,816,051) 165,294,280	35,471,683	200,765,963		

#### STATE OF NEW MEXICO DOÑA ANA COUNTY STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2018

Net (Expenses), Revenues,

			Program Revenues		and	and Changes in Net Position				
				Operating	Capital		Primary Government			
			Charges for	Grants and	Grants and	Governmental	Business-type			
Functions/Program		Expenses	services	Contributions	Contributions	Activities	Activities	Total		
<b>Primary Government</b>										
<b>Governmental Activities:</b>										
General government	\$	41,707,139	16,872,925	96,274	-	(24,737,940)	-	(24,737,940)		
Public safety		56,228,266	340,568	3,520,274	841,653	(51,525,771)	-	(51,525,771)		
Public works		20,973,227	299,290	68,166	15,070,209	(5,535,562)	-	(5,535,562)		
Health and welfare		13,182,430	235,726	2,174,648	-	(10,772,056)	-	(10,772,056)		
Community development		220,802	-	217,172	-	(3,630)	-	(3,630)		
Debt service interest		672,101	-	-	-	(672,101)	-	(672,101)		
Fiscal agent's fees		1,941				(1,941)		(1,941)		
Total governmental activities	_	132,985,906	17,748,509	6,076,534	15,911,862	(93,249,001)	<del>-</del> -	(93,249,001)		
<b>Business-Type Activities:</b>										
Wastewater services		4,201,203	1,698,007	_	_	_	(2,503,196)	(2,503,196)		
Other utility services		395,803	-	401,423	_	_	5,620	5,620		
Debt service interest		54,319	-	-	-	_	(54,319)	(54,319)		
Total Business-type activities	_	4,651,325	1,698,007	401,423			(2,551,895)	(2,551,895)		
Total primary government	\$	137,637,231	19,446,516	6,477,957	15,911,862	(93,249,001)	(2,551,895)	(95,800,896)		
			General Revenues: Taxes: Property taxes		5		-	45,121,433		
			Gas tax			651,058	-	651,058		
			Gross receipts	a.		45,762,802	-	45,762,802		
			Payment in lieu			3,368,465	-	3,368,465		
			Penalties and in	terest		1,267,360	-	1,267,360		
			Other taxes	••		1,195,142	-	1,195,142		
			License and perm			334,143	-	334,143		
			Rent and royalties	3		526,990	-	526,990		
			Miscellaneous			1,750,078	75,747	1,825,825		
				position of capital assets		(4,157)		(4,157)		
			Investment earnin			292,564	17,178	309,742		
			Operating transfe			(1,365,421)	1,365,421	(+ === 00=)		
			Special item - tran	nsfer of operations		(1,737,889)		(1,737,889)		
				venues and transfers		97,162,568	1,458,346	98,620,914		
			Change in net			3,913,567	(1,093,549)	2,820,018		
			Net position, begin Restatements	ning		178,629,375	36,564,769	215,194,144		
				ning postated		(17,248,662)	463	(17,248,199)		
			Net position, begin Net position, endi		á	161,380,713 165,294,280	36,565,232	197,945,945		
			net position, end	пg	3	105,294,280	35,471,683	200,765,963		

#### STATE OF NEW MEXICO DOÑA ANA COUNTY GOVERNMENTAL FUNDS BALANCE SHEET AS OF JUNE 30, 2018

			Sp	ecial Revenue Fur	ıd			
		General Fund	Fire Districts	23111 State	25135 County Flood	Debt Service	Nonmajor Governmental Funds	Total Governmental
ASSETS	_	runa	Districts	Appropriations	Commission	Fund	runus	<u>Funds</u>
Cash and cash equivalents	\$	296,505	683,343	_	694,463	1,022,124	5,084,683	7,781,118
Investments	т.	32,276,707	8,396,373	_	8,533,576	351,916	8,573,528	58,132,100
Receivables		0 , , ,, ,	707 7070		7000707	00 //	707 070	0 / 0 /
Accounts receivables, net		6,841,252	351,764	-	-	_	2,542,601	9,735,617
Taxes receivable		7,153,135	-	-	260,649	38,631	-	7,452,415
Grants receivable		-	491,234	9,009,209	7,742	-	1,606,151	11,114,336
Interest receivable		159,002	5,903		6,000	247	6,018	177,170
Total receivables		14,153,389	848,901	9,009,209	274,391	38,878	4,154,770	28,479,538
Due from other funds		17,385	-	-	-	-	-	17,385
Prepaid expenses & inventories	_	7,235				-		7,235
Total assets	\$_	46,751,221	9,928,617	9,009,209	9,502,430	1,412,918	17,812,981	94,417,376
LIABILITIES AND FUND BALA	NCE	s						
LIABILITIES								
Accounts payable	\$	1,320,934	208,858	855,783	18,896	_	388,233	2,792,704
Accrued payroll liabilities	,	1,415,908	-	108	12,933	_	58,874	1,487,823
Due to other funds		-	_	15,963	-	_	1,422	17,385
Unearned revenue		724,633	1,161	1,678,655	-	_	476,356	2,880,805
Other liabilities		15,276	-	-	-	-	3,385	18,661
Total liabilities	_	3,476,751	210,019	2,550,509	31,829	-	928,270	7,197,378
Deferred inflows of resources								
Property taxes		3,023,482	-	-	234,421	34,529	-	3,292,432
Derived tax revenues		3,677,652				_		3,677,652
Total deferred inflows of resource	s	6,701,134	-	-	234,421	34,529	-	6,970,084
FUND BALANCES								
Nonspendable		7,235	-	-	-	-	-	7,235
Restricted		21,994,948	9,718,598	6,458,700	9,236,180	1,374,287	13,983,354	62,766,067
Committed		3,310,069	-	-	-	4,102	2,757,639	6,071,810
Assigned		5,474,915	-	-	-	-	146,872	5,621,787
Unassigned	_	5,786,169	-			_	(3,154)	5,783,015
Total fund balance	_	36,573,336	9,718,598	6,458,700	9,236,180	1,378,389	16,884,711	80,249,914
Total liabilities, deferred inflows of								
resources, and fund balances	\$_	46,751,221	9,928,617	9,009,209	9,502,430	1,412,918	17,812,981	94,417,376

#### STATE OF NEW MEXICO DOÑA ANA COUNTY

#### RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE TO STATEMENT OF NET POSITION AS OF JUNE 30, 2018

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

Total fund balance - total governmental funds	\$	80,249,914
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet (less Internal Service Funds).		174,189,185
Internal service funds are used by management to charge the cost of certain activities, such as insurance and fleet management to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position. Internal Service Fund balances not included in other reconciling items:  Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in		2,373,839
the governmental funds balance sheet: Bonds and notes payable Compensated absences (less Internal Service Funds) Contingent liabilities Bond underwriter premium, net of accumulated amortization Net pension related deferrals and liability Net OPEB related deferrals and liability		(17,181,985) (1,965,458) (1,326,827) (346,172) (51,428,555) (21,400,076)
Other current liabilities (bonds payable) are not available to pay for current period expenditures and therefore are deferred in the funds: Accrued interest payable Bonds payable Compensated absences (less Internal Service Funds)		(122,719) (1,441,186) (3,275,764)
Revenues not collected within sixty days after year end are considered "available" revenues and are considered to be "unavailable" revenues in the fund financial statements, but are considered revenue in the Statement of Activities:  Property taxes Derived tax revenue		3,292,432 3,677,652
Rounding Net position of governmental activities	s <u> </u>	- 165,294,280

#### DOÑA ANA COUNTY

# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

#### FOR THE YEAR ENDED JUNE 30, 2018

			Special Revenue Fund					
		General Fund	Fire Districts	23111 State Appropriations	25135 County Flood Commission	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Taxes								
Property taxes	\$	42,545,153	-	-	2,435,811	462,373	-	45,443,337
Gas tax		651,058	-	-	-	-	-	651,058
Gross receipts		28,061,574	1,666,345	-	-	-	15,257,555	44,985,474
Payment in lieu of tax		3,190,199	-	-	_	178,266	-	3,368,465
Penalties and interest		1,267,165	-	-	-	-	195	1,267,360
Other taxes			-	-	-	_	1,195,142	1,195,142
Licenses and permits		334,143	_	_	_	_	-	334,143
Intergovernmental		001/10						001/10
State operating grants		102,339	2,537,891	_	49,686	_	1,459,107	4,149,023
State capital grants		1,054,600	-	14,090,603	-	-	306,032	15,451,235
Federal operating grants		12,411	-	-	_	-	1,915,100	1,927,511
Federal capital grants		-	-	-	_	-	460,627	460,627
Charges for services		15,103,204	_	_	_	_	849,986	15,953,190
Investment earnings		(41,468)	107,831	10,078	107,079	522	108,520	292,562
Rents and royalties		207,471	12,465		/,-//	-	287,649	507,585
Other revenue		1,298,282	8,201	_	4,515	_	608,060	1,919,058
Total revenues	_	93,786,131	4,332,733	14,100,681	2,597,091	641,161	22,447,973	137,905,770
EXPENDITURES Current: General government Public safety Public works Health and welfare Community development		31,203,817 43,959,234 7,861,716 348,746	- 1,892,868 - - -	1,085,817 - - -	- - 2,659,044 - -	- - - -	3,809,240 1,025,442 214,300 12,216,823 220,805	35,013,057 47,963,361 10,735,060 12,565,569 220,805
Debt service:								
Principal payments		-	-	-	-	3,382,943	-	3,382,943
Interest payments		-	-	-	-	797,437	-	797,437
Fiscal agent's fees		-	-	-	-	1,940	-	1,940
Capital outlay:								
Capital outlay	. —	3,813,861	2,148,471	12,899,086	217,442		3,237,175	22,316,035
Total expenditures	\$	87,187,374	4,041,339	13,984,903	2,876,486	4,182,320	20,723,785	132,996,207
Excess (deficiency) of revenues over								
expenditures	\$	6,598,757	291,394	115,778	(279,395)	(3,541,159)	1,724,188	4,909,563
OTHER FINANCING SOURCES (USES)								
Transfers in		40 =00 00=	. 0== 6= 4	6 004 040		4 450 455	4 ==6 0=4	== 000 006
		42,539,397	1,877,674	6,331,319	-	1,479,175	4,776,371	57,003,936
Transfers out	_	(52,377,017)	(1,800,000)			(155,018)	(4,459,759)	(58,791,794)
Total other financing sources (uses)	_	(9,837,620)	77,674	6,331,319	-	1,324,157	316,612	(1,787,858)
Net change in fund balance		(3,238,863)	369,068	6,447,097	(279,395)	(2,217,002)	2,040,800	3,121,705
Fund balances-beginning of year		39,432,281	9,349,530	11,603	9,515,575	3,311,910	14,843,911	76,464,810
Restatements		379,918	7,047,000	-	- -	283,481		663,399
Fund balances-beginning of year, as restated	_	39,812,199	9,349,530	11,603	9,515,575	3,595,391	14,843,911	77,128,209
Fund balances-end of the year	\$	36,573,336	9,718,598	6,458,700	9,236,180	1,378,389	16,884,711	80,249,914
i and balances end of the year	Ψ =	ე <b>ს</b> ,ე/ე,ეეს	9,/10,390	0,450,700	9,230,100	1,5/0,309	10,004,/11	50,249,914

# STATE OF NEW MEXICO DOÑA ANA COUNTY

## RECONCILIATION OF THE STATEMENT OF REVENUES,

# EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2018

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

Net change in fund balance - total governmental funds	\$	3,121,705
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital expenditures recorded in capital outlay Capital expenditures recorded in other expense lines		22,316,035 1,045,271
In the Statement of Activities, a (loss)/gain is recorded for assets that are removed from service that are not fully depreciated. Thus, the change in net position differs from the change in fund balance by the amount of (loss)/gain recorded for deleted capital assets.		(4,157)
Depreciation expense on capital assets, excluding internal service fleet fund, is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore depreciation expense is not reported as expenditure in governmental funds.	9	(18,463,359)
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.	3	(559,317)
The issuance of long-term debt (e.g. bonds, notes, capital leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.	: , !	
Amortization of bond premiums		28,676
Change in accrued interest		(122,719)
Change in noncurrent and current compensated absences Principal payments on long-term debt payable from CRRUA		(215,713) 50,757
Principal payments on long-term debt payable  Principal payments on long-term debt payable		3,382,943
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	l	
Pension expense		(3,469,572)
OPEB expense		(587,690)
Contingent liability expense		(1,326,827)
Special item - transfer of operations		(1,737,889)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds:	t	
Change in deferred inflows related to property taxes		(321,903)
Change in deferred inflows related to derived tax revenue		777,327
Rounding		(1)
Change in net position of governmental activities	\$	3,913,567

#### DOÑA ANA COUNTY

#### STATEMENT OF REVENUES AND EXPENDITURES **BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)** GENERAL FUND

#### FOR THE YEAR ENDED JUNE 30, 2018

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES	Duuget	Duuget	Hetuui	(cinavorubic)
Taxes \$	69,770,375	71,299,697	72,150,225	850,528
Payment in lieu of tax	3,040,125	3,040,125	3,190,199	150,074
Licenses and permits	382,070	382,070	334,143	(47,927)
Intergovernmental revenue and grants	1,273,270	1,316,855	1,297,503	(19,352)
Charges for services	14,409,214	14,409,214	13,820,211	(589,003)
Investment earnings	325,361	325,361	(52,445)	(377,806)
Rent and royalties	172,403	172,403	196,786	24,383
Other revenue	1,440,650	1,440,650	942,380	(498,270)
Total revenues	90,813,468	92,386,375	91,879,002	(507,373)
EXPENDITURES Current:				
General government	34,643,408	34,169,906	31,010,206	3,159,700
Public safety	44,997,580	46,933,848	45,171,237	1,762,611
Public works	10,189,979	8,167,411	7,721,767	445,644
Health and welfare	300,000	620,000	339,164	280,836
Capital outlay	531,887	1,838,547	1,051,893	786,654
Total expenditures	90,662,854	91,729,712	85,294,267	6,435,445
Total expenditures	90,002,054	91,/29,/12	05,294,20/	0,435,445
Excess (deficiency) of revenues over				
(under) expenditures	150,614	656,663	6,584,735	5,928,072
OTHER FINANCING SOURCES (USES)				
Transfers in	39,733,336	40,927,006	40,873,925	(53,081)
Transfers out	(42,265,374)	(52,377,017)	(52,377,017)	-
Total other financing sources (uses)	(2,532,038)	(11,450,011)	(11,503,092)	(53,081)
Excess (deficiency of revenues over expendi	tures			
and other financing sources (uses)	(2,381,424)	(10,793,348)	(4,918,357)	5,874,991
Budgeted cash carryover	2,381,424	10,793,348		
Total \$				
RECONCILIATION FROM BUDGET/ACTU	JAL TO GAAP			
Change in fund balance (Budget Basis)			\$ (4,918,357)	
To adjust applicable revenue accruals and de	eferrals		832,083	
To adjust applicable expenditure accruals			(1,893,119)	
Transfer in of capital asset			2,740,530	
Change in fund balance (GAAP basis)			\$ (3,238,863)	

#### DOÑA ANA COUNTY

#### STATEMENT OF REVENUES AND EXPENDITURES **BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

#### FIRE DISTRICTS - SPECIAL REVENUE FUND FOR THE YEAR ENDED JUNE 30, 2018

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	\$ 1,639,431	1,600,831	1,600,831	-
Intergovernmental revenue and grants	2,659,613	2,659,613	2,052,310	(607,303)
Investment earnings	78,175	78,175	106,166	27,991
Rent and royalties	4,200	4,200	4,200	-
Other revenue		<u> </u>	8,201	8,201
Total revenues	4,381,419	4,342,819	3,771,708	(571,111)
EXPENDITURES Current:				
Public safety	3,877,652	3,594,885	1,804,658	1,790,227
Capital outlay	5,382,335	5,665,102	2,148,471	3,516,631
Total expenditures	9,259,987	9,259,987	3,953,129	5,306,858
Excess (deficiency) of revenues over (under) expenditures	(4,878,568)	(4,917,168)	(181,421)	4,735,747
OTHER FINANCING SOURCES (USES)				
Transfers in	1,800,000	1,877,674	1,877,674	_
Transfers out	(1,800,000)	(1,800,000)	(1,800,000)	_
Total other financing sources (uses)		77,674	77,674	-
Excess (deficiency of revenues over expend	litures			
and other financing sources (uses)	(4,878,568)	(4,839,494)	(103,747)	4,735,747
Budgeted cash carryover	4,878,568	4,839,494		
Total	\$			
RECONCILIATION FROM BUDGET/ACT	UAL TO GAAP			
Change in fund balance (Budget Basis)		\$	(103,747)	
To adjust applicable revenue accruals and To adjust applicable expenditure accruals Transfer in of capital asset	deferrals	_	561,032 (88,217)	

\$ 369,068

Change in fund balance (GAAP basis)

#### DOÑA ANA COUNTY

#### STATEMENT OF REVENUES AND EXPENDITURES **BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)** STATE APPROPRIATIONS (23111) - SPECIAL REVENUE FUND FOR THE YEAR ENDED JUNE 30, 2018

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
	\$ 12,809,506	29,304,937	7,343,697	(21,961,240)
Investment earnings	-	-	10,800	10,800
Other revenue			39,600	39,600
Total revenues	12,809,506	29,304,937	7,394,097	(21,910,840)
EXPENDITURES Current:				
Public safety	1,273,375	773,199	381,882	391,317
Public works	10,403,721	-	-	-
Capital outlay	1,038,076	28,437,404	12,899,086	15,538,318
Total expenditures	12,715,172	29,210,603	13,280,968	15,929,635
Excess (deficiency) of revenues over (under) expenditures	94,334	94,334	(5,886,871)	(5,981,205)
OTHER FINANCING SOURCES (USES) Transfers in		6,331,319	6,331,319	
Transfers out	-	0,331,319	0,331,319	-
Total other financing sources (uses)		6,331,319	6,331,319	
		-,00-,0-)		
Excess (deficiency of revenues over expend and other financing sources (uses)	itures 94,334	6,425,653	444,448	(5,981,205)
Budgeted cash carryover				
Total	\$ 94,334	6,425,653		
RECONCILIATION FROM BUDGET/ACT	UAL TO GAAP			
Change in fund balance (Budget Basis)			\$ 444,448	
To adjust applicable revenue accruals and or To adjust applicable expenditure accruals Transfer in of capital asset	leferrals		6,706,584 (703,935) 	

6,447,097

Change in fund balance (GAAP basis)

#### DOÑA ANA COUNTY

#### STATEMENT OF REVENUES AND EXPENDITURES **BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

# COUNTY FLOOD COMMISSION FUND (25135) - SPECIAL REVENUE FUND FOR THE YEAR ENDED JUNE 30, 2018

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				(0.1110.010.010)
Taxes	\$ 2,060,000	2,060,000	2,437,221	377,221
Intergovernmental revenue and grants	477,499	477,499	39,572	(437,927)
Investment earnings	60,000	60,000	105,243	45,243
Other revenue	5,200	5,200	4,515	(685)
Total revenues	2,602,699	2,602,699	2,586,551	(16,148)
EXPENDITURES Current:				
Public works	3,220,369	3,612,315	2,657,185	955,130
Capital outlay	1,586,449	1,194,503	217,442	977,061
Total expenditures	4,806,818	4,806,818	2,874,627	1,932,191
Excess (deficiency) of revenues over (under) expenditures	(2,204,119)	(2,204,119)	(288,076)	1,916,043
OTHER FINANCING SOURCES (USES) Transfers in Transfers out	69	69	-	(69)
Total other financing sources (uses)	69	69	<del></del>	(69)
Total other infancing sources (uses)				(09)
Excess (deficiency of revenues over expend and other financing sources (uses)	itures (2,204,050)	(2,204,050)	(288,076)	1,915,974
Budgeted cash carryover	2,204,050	2,204,050		
Total	\$	<u>-</u>		
RECONCILIATION FROM BUDGET/ACT	UAL TO GAAP			
Change in fund balance (Budget Basis)		\$	(288,076)	
To adjust applicable revenue accruals and or To adjust applicable expenditure accruals Transfer in of capital asset	leferrals	_	10,541 (1,860)	
Change in fund balance (GAAP basis)		\$ <sub>=</sub>	(279,395)	

#### STATE OF NEW MEXICO DOÑA ANA COUNTY PROPRIETARY FUNDS STATEMENTS OF NET POSITION AS OF JUNE 30, 2018

			Business-T	Type Activities		Governmental Activities
		50044 South Central Wastewater	50070 Chaparral Wastewater System	Total Non-major Enterprise Funds	Total Enterprise Funds	60020 Internal Service Fund Fleet
ASSETS						
Current assets:						
Cash and cash equivalents Investments Receivables	\$	32,640 401,072	270,797 -	35,220 428,531	338,657 829,603	320,060 -
Accounts receivables, net		133,385	28,936	28,349	190,670	3,521
Interest receivable		282	,,,,,,	301	583	-
Total receivables	•	133,667	28,936	28,650	191,253	3,521
Prepaid expenses & inventories		-00,7	,,,,,,	,-,-		104,328
Total current assets	,	567,379	299,733	492,401	1,359,513	427,909
Non-current assets:						
Capital assets, net		19,473,446	7,271,400	10,968,120	37,712,966	2,124,422
Total non-current assets	•	19,473,446	7,271,400	10,968,120	37,712,966	2,124,422
Total assets	\$	20,040,825	7,571,133	11,460,521	39,072,479	2,552,331
LIABILITIES						
Current liabilities:						
Accounts payable	\$	7,094	176	1,602	8,872	91,026
Accrued interest payable		12,469	5,286	5,285	23,040	-
Accrued payroll liabilities		5,958	2,109	1,591	9,658	9,063
Compensated absences		36,908	10,815	21,054	68,777	49,002
Bonds and notes payable		170,757	12,437	69,396	252,590	-
Other liabilities		50,901	10,963	11,592	73,456	-
Total current liabilities	•	284,087	41,786	110,520	436,393	149,091
Non-current liabilities:						
Bonds and notes payable		1,933,863	414,239	775,032	3,123,134	-
Compensated absences		22,145	6,490	12,634	41,269	29,401
Total non-current liabilities		1,956,008	420,729	787,666	3,164,403	29,401
Total liabilities		2,240,095	462,515	898,186	3,600,796	178,492
NET POSITION						
Net investment in capital assets		17,368,826	6,844,724	10,123,692	34,337,242	2,124,422
Unrestricted		431,904	263,894	438,643	1,134,441	249,417
Total net position		17,800,730	7,108,618	10,562,335	35,471,683	2,373,839
Total liabilities and net position	\$	20,040,825	7,571,133	11,460,521	39,072,479	2,552,331

### STATE OF NEW MEXICO DOÑA ANA COUNTY

## PROPRIETARY FUNDS

#### STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION FOR THE YEAR ENDED JUNE 30, 2018

			Governmental Activities		
_	50044 South Central Wastewater	50070 Chaparral Wastewater System	pe Activities  Total Non-major  Enterprise  Funds	Total Enterprise Funds	60020 Internal Service Fund Fleet
OPERATING REVENUES					
Charges for services \$	114,527	83,301	16,432	214,260	1,795,319
Charges for water services	3,061	-	-	3,061	-
Charges for sewerage service	1,060,799	189,670	230,217	1,480,686	-
Other revenue	48,910	14,197	12,640	75,747	28,243
Total operating revenues	1,227,297	287,168	259,289	1,773,754	1,823,562
OPERATING EXPENSES					
Personnel services - salaries and wages	242,115	65,046	89,956	397,117	455,422
Personnel services - employee benefits	116,539	32,650	41,228	190,417	240,305
Professional and technical services	171,127	-	50,287	221,414	20,555
Utilities	154,017	36,593	37,024	227,634	16,083
Other operating expenses	1,341,405	55,864	296,354	1,693,623	1,601,377
Depreciation	874,836	461,130	530,835	1,866,801	471,574
Total operating expenses	2,900,039	651,283	1,045,684	4,597,006	2,805,316
Operating income (loss)	(1,672,742)	(364,115)	(786,395)	(2,823,252)	(981,754)
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental					
State operating grants	_	401,423	_	401,423	_
Investment earnings	11,481	-	5,697	17,178	_
Interest expense		(5,828)	(48,491)	(54,319)	_
Total non-operating revenues (expenses)	11,481	395,595	(42,794)	364,282	
Income (loss) before transfers	(1,661,261)	31,480	(829,189)	(2,458,970)	(981,754)
Transfers in	1,083,500	91,000	458,682	1,633,182	3,317,511
Capital transfer in	115,664	-	-	115,664	-
Capital transfer out	-	_	_	-	(2,856,195)
Transfers out	(202,887)	(18,429)	(162,109)	(383,425)	(38,879)
Total transfers in (out)	996,277	72,571	296,573	1,365,421	422,437
Change in net position	(664,984)	104,051	(532,616)	(1,093,549)	(559,317)
Beginning net position	18,465,714	7,004,567	11,094,488	36,564,769	2,933,156
Restatement	/ I - O// I	// - 1/0 - /	, , , , ,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Restatement	_	-	40.3	403	-
Beginning net position-as restated	- 18,465,714	7,004,567	463 11,094,951	463 36,565,232	2,933,156

# STATE OF NEW MEXICO DOÑA ANA COUNTY PROPRIETARY FUNDS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2018

		<b>Business-Type Activities</b>				Governmental Activities
	•	50044 South Central Wastewater	50070 Chaparral Wastewater System	Total Non-major Enterprise Funds	Total Enterprise Funds	60020 Internal Service Fund Fleet
CASH FLOWS FROM	•					
OPERATING ACTIVITIES:						
Receipts from customers	\$	1,073,568	245,912	222,582	1,542,062	1,791,799
Payments to employees		(369,610)	(87,768)	(112,446)	(569,824)	(710,622)
Payments to suppliers		(1,623,881)	(49,442)	(362,634)	(2,035,957)	(1,615,177)
Other receipts/(payments)		48,910	14,197	12,640	75,747	28,243
Net cash provided (used) by operating activities		(871,013)	122,899	(239,858)	(987,972)	(505,757)
•						
CASH FLOWS FROM NON-CAPITAL						
FINANCING ACTIVITIES:						
Transfers from other funds		1,199,164	91,000	458,682	1,748,846	3,317,511
Operating subsidies and transfers						
to other funds		(202,887)	(18,429)	(162,109)	(383,425)	(2,895,074)
Net cash provided by (used for)						
noncapital financing activities		996,277	72,571	296,573	1,365,421	422,437
CASH FLOWS FROM CAPITAL AND						
RELATED FINANCING ACTIVITIES:		( 0 )	,		((0)	(4 (2)
Purchase of capital assets		(258,500)	(427,002)	(0)	(685,502)	(6,956)
Principal payments		(154,857)	(12,437)	(80,714)	(248,008)	-
Interest payments		-	(5,828)	(48,491)	(54,319)	-
Intergovernmental HUD subsidy			401,423		401,423	
Net cash provided by (used for) capital		(440.0==)	(40,044)	(100 00=)	(=96 +96)	(( 0=()
and related financing activities		(413,357)	(43,844)	(129,205)	(586,406)	(6,956)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest and dividends		11 401		5,696	15.155	
Net cash provided by (used for)		11,481		5,090	17,177	
investing activities		11,481		5,696	17 177	
investing activities		11,461	<u>-</u>	5,090	17,177	
Net increase/(decrease) in cash						
and cash equivalents		(276,612)	151,626	(66,794)	(191,780)	(90,276)
Restatement		-	-	-	-	-
Balances - beginning of year		309,252	119,171	102,014	530,437	410,336
Balances - end of year	\$	32,640	270,797	35,220	338,657	320,060

#### STATE OF NEW MEXICO DOÑA ANA COUNTY PROPRIETARY FUNDS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2018

		Business-Type Activities				
	50044 South Central Wastewater	50070 Chaparral Wastewater System	Total Non-major Enterprise Funds	Total Enterprise Funds	60020 Internal Service Fund Fleet	
Reconciliation of operating income/(loss)						
to net cash provided/(used) by operating activities:						
	\$ (1,672,742)	(364,115)	(786,395)	(2,823,252)	(981,754)	
Adjustments:		10 17 07	, ,,,,,,,	., .,		
Depreciation expense	874,836	461,130	530,835	1,866,801	471,574	
Bad debt expense	50,441	41,374	18,916	110,731	-	
Restatement	-	-	463	463	-	
Change in assets and liabilities:						
Receivables	(104,819)	(27,059)	(24,067)	(155,945)	(3,520)	
Inventories and prepaid expenses	-	-	-	-	21,712	
Accounts payable	(8,337)	44	1,134	(7,159)	1,350	
Accrued expenses and other liabilities	564	1,597	518	2,679	(224)	
Compensated absences	(10,956)	9,928	18,738	17,710	(14,895)	
Net cash provided by (used for)						
operating activities	\$ (871,013)	122,899	(239,858)	(987,972)	(505,757)	

#### STATE OF NEW MEXICO DOÑA ANA COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS FIDUCIARY FUNDS AS OF JUNE 30, 2018

	 Agency Funds	
ASSETS		
Cash and cash equivalents	\$ 1,279,828	
Taxes receivable, net of allowance	6,469,959	
Other receivables	18,109	
Total Assets	\$ 7,767,896	
LIABILITIES Accounts payable	\$ 651	
Taxes paid in advance	397,177	
Taxes in suspense	1,053,488	
Due to others	553,754	
Future collectible tax	 5,762,826	
Total Liabilities	\$ 7,767,896	

### STATE OF NEW MEXICO DOÑA ANA COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

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

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

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

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

#### A. Reporting Entity

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

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

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

### STATE OF NEW MEXICO DOÑA ANA COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity. Based upon the application of these criteria, there were no component units identified as needing to be disclosed or presented as part of the reporting entity.

#### **B.** Basis of Presentation

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

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

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

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

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

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

### STATE OF NEW MEXICO DOÑA ANA COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

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

#### Governmental funds

- <u>Special Revenue Fund</u> *Fire Districts* accounts 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.
- <u>Special Revenue Fund</u> *County Flood Commission (25135)* accounts 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.
- <u>Special Revenue Fund</u> *State Appropriations (23111)* accounts for various appropriations from the State Legislature for various projects.
- <u>Debt Service Fund</u> *Debt Service Fund* accounts for the County's accumulation of resources for, and the payment of governmental fund debt principal and interest.

#### Proprietary funds

- <u>Enterprise Fund</u> *Chaparral Wastewater System (50070)* accounts for the service activities of the wastewater system.
- <u>Enterprise Fund</u> *South Central Wastewater* (50044) accounts for the activities of the wastewater utility, which provides service to the residents in Vado/Del Cerro, Chamberino, Berino and south-central areas of the County.

The County also reports the following fund types:

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

#### C. Measurement Focus and Basis of Accounting

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

Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and Donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

#### D. 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.

#### E. Investments

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

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

#### F. 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.

#### **G.** Inventories and Prepaid Items

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

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

#### **H. Capital Assets**

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

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

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

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

Asset Type	Years
Land	Perpetuity
Construction in progress	Perpetuity
Land Improvements	10
Buildings and Improvements	10 - 40
Furniture, fixtures, and equipment	3-15
Vehicles	5 - 15
Infrastructure	5-50

#### I. Unearned Revenue

The County reports unearned revenue on its financial statements. When resources are received in advance of charges for services being earned are in advance of any eligibility requirement other than a time requirement being met for government-mandated or voluntary nonexchange transactions (i.e. for intergovernmental revenues), a liability is reported for the unearned revenue.

#### J. 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 has the following deferred outflows of resources during fiscal year 2018 on the government wide financials:

Deferred Outflows of Resources - GW	
Pension deferrals	\$ 15,885,039
OPEB deferrals	509,456
Total deferred outflows of resources	\$ 16,394,495

In addition to liabilities, the statement of net position and/or the balance sheet for the governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position/fund balance that applied to a future period and so will not be recognized until then. The County has the following deferred inflows of resources during fiscal year 2018 on the fund financials:

Deferred Inflows of Resources - Fund I	inancia	als
Property tax revenue	\$	3,292,432
Derived tax revenues		3,677,652
Total deferred inflows of resources	\$	6,970,084

The County has the following deferred inflows of resources during fiscal year 2018 on the government wide financials:

Deferred Inflows of Resources - GW	
Pension deferrals	\$ 7,170,674
OPEB deferrals	1,501,650
Total deferred inflows of resources	\$ 8,672,324

#### **K.** Compensated Absences

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

#### L. Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. For bonds issued after GASB 34 was implemented, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. For fund financial reporting, bond premiums, discounts as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

#### M. Net Position

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

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

#### N. GASB Statement 54

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

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

- Assigned Amounts constrained by the County intends to be used for a specific purpose. Intent can be expressed by the governing body (County Commission) or an official or body to which the governing body delegates authority.
- *Unassigned* –Balances available for any purpose. Positive amounts are reported only in the general fund.

The New Mexico Department of Finance and Administration (DFA) requires that 3/12 of the 2018 budgeted expenditures in the General Fund be restricted as subsequent-year expenditures to provide adequate cash reserves. Additionally, the DFA imposes a County Road Fund Reserve requirement for the County of 1/12 of the 2018 total Road Fund budgeted expenditures. The General Fund includes the Road Fund, which has been reserved at 3/12. See the Schedule of Fund Balances, as listed in the table of contents.

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 2018 fund balance for 2019 projected budgetary deficit per GASB 54, Par 16. FY2018 and FY2019 budget (estimated revenues and expenditures) have no effect on GASB 54 net fund balance.

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

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

#### O. Budgets and Budgetary Accounting

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

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

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

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

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

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, for the general fund and major special revenue funds, present comparisons of the legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2018 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.

#### P. Income Taxes

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

#### Q. 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.

#### R. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the 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's. 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.

#### S. Evaluation of Subsequent Events

Subsequent events are events or transactions that occur after the statement of financial position date but before the financial statements are issued. The County recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including the estimates inherent in the process of preparing the financial statements. The County's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position but arose after the statement of financial position date and before financial statements are available to be issued. The organization has evaluated subsequent events through November 27, 2018, which is the date the financial statements were available to be issued.

#### NOTE 2 - CASH AND INVESTMENTS

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

The following is a summary of the County's cash and investment balances as of June 30, 2018:

Cash and investments		Amount
Cash and cash equivalents		
Cash on hand	\$	8,762
Cash		9,464,561
Debt service reserve - held in trust		246,340
Subtotal cash and cash equivalents	_	9,719,663
Investments		
Money markets and savings		10,743,571
Certificates of deposit		25,836,892
County bond		5,295,000
US Treasury notes and bonds		1,709,771
US agency securities		15,376,469
Subtotal investments		58,961,703
Total cash and investments	\$	68,681,366

<b>Fund Type</b>	Amount
Cash and equivalents	
Governmental funds	\$ 7,781,118
Internal service fund	320,060
Total governmental activities	8,101,178
Business-type activities	338,657
Fiduciary funds	1,279,828
Subtotal cash and cash equivalents	9,719,663
Investments	
Governmental funds	 58,132,100
Total governmental activities	58,132,100
Business-type activities	 829,603
Subtotal investments	58,961,703
Total cash and investments	\$ 68,681,366

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

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

A summary of the County's investments as of June 30, 2018 is as follows:

Investment Type	2018	Rating*	Weighted Average Maturity (Years)
CD's \$	\$ 25,836,892	Not Rated	< 5
Money Market and Savings	10,743,571	Not Rated	N/A
US Treasury Notes and Bonds	1,709,771	Not Rated	< 11
County Bond	5,295,000	Not Rated	< 9
Municipal Bond	248,158	A1	< 1
Federal Farm Credit	6,386,597	Aaa	< 4
Federal Home Loan	4,030,148	Aaa	< 5
Federal Agricultural Mortgage Corp	487,305	Not Rated	< 4
Federal National Mortgage	2,274,282	Aaa	< 5
Fannie Mae/Freddie Mac	 1,949,979	Aaa	< 3
\$	\$ 58,961,703		

<sup>\*</sup>Based on Moody's rating

<sup>\*\*</sup>LGIP, collateralized by State

<sup>\*\*\*</sup>Certificate of Deposit, Money Market, Savings, FDIC insured and/or collateralized

Custodial Credit Risk Deposits - Custodial credit risk is the risk that in the event of a bank failure, the County funds may not be returned. The County does not have a deposit policy for custodial credit risk, other than following state statutes as set forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

As of June 30, 2018, the County's bank and investment balances of \$70,634,517 were exposed to custodial credit risk as follows:

Uninsured, collateralized with securities held by pledging financial institution's trust department or agent in the County's name.

Uninsured and uncollateralized

Total uninsured deposits

56,534,278

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

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

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

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

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

#### **NOTE 3 - FAIR VALUES MEASUREMENT**

The County holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the County's mission, the County determines that the disclosures related to these investments only need to be disaggregated by major type. The County chooses a table format for the fair value disclosures.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach: this uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach: this technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach: this approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Valuation techniques should be applied consistently, though a change may be appropriate in certain circumstances. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

GASB 72 establishes a hierarchy of inputs to the valuation techniques listed above

The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy's three levels are as follows:

#### Level 1

Inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date. (Examples: equity securities traded on an open market, actively traded mutual funds, and US treasuries)

#### <u>Level 2</u>

Are significant other observable inputs

- a) Quoted prices for similar assets or liabilities in active markets.
- b) Quoted prices for identical or similar assets or liabilities in markets that are not active.
- c) Inputs other than quoted prices that are observable for the asset or liability, such as:
  - 1. Interest rates and yield curves observable at commonly quoted intervals,
  - 2. Implied volatilities, and
  - 3. Credit spreads.
- b) Market-corroborated inputs.

(Examples: a bond valued using market corroborated inputs such as yield curves, a bond valued using matrix pricing, and an interest rate swap valued using the LIBOR swap rate observed at commonly quoted intervals for the full term of the swap)

#### Level 3

Are significant unobservable inputs for an asset or liability (Examples: Commercial real estate valued using a forecast of cash flows based on a university's own data and an interest rate swap valued using data that is neither directly observable nor corroborated by observable market data)

The County has the following recurring fair value measurements as of June 30, 2018:

Description	Level 2
US Agency Securities	\$ 22,381,240

# NOTE 4 - RECEIVABLES

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

		General	Fire	State	County Flood
		Fund	Districts	Appropriations	Com m ission
Accounts	\$	7,030,138	351,764	-	2,372
Taxes:					
Property		7,153,135	_	_	260,649
State		-	-	-	-
Grants		-	491,234	9,009,209	7,742
Interest		159,002	5,903	-	6,000
Other		=_		<u> </u>	
Subtotal		14,342,275	848,901	9,009,209	276,763
Less: Allowance for					
uncollectibles		(188,886)		<u> </u>	(2,372)
Net Receivables	\$	14,153,389	848,901	9,009,209	274,391
				Internal	
		Debt	Nonmajor	Service	Total
		Service	Funds	Fund	<b>Receiv ables</b>
Accounts	\$	-	2,568,702	3,521	9,956,497
Taxes:					
Property		38,986	-	-	7,452,770
State		-	-	-	=
Grants		-	1,606,151	-	11,114,336
Interest		247	6,018	-	177,170
Other		-	-	-	-
Subtotal		39,233	4,180,871	3,521	28,700,773
Less: Allowance for					
uncollectibles		(355)	(26,101)	-	(217,714)
Net Receivables	\$	38,878	4,154,770	3,521	28,483,059
Business-type Acti	ivitie	es			
		Chaparral	South	Nonmajor	
		Wastewater	Central	Enterprise	Total
		System	Wastewater	Funds	Receiv ables
Accounts	\$	133,055	440,116	122,072	695,243
Taxes:					
Property		-	-	-	-
State		-	-	-	-
Grants		-	-	-	-
Interest		-	282	301	583
Other					
Subtotal		133,055	440,398	122,373	695,826
Less: Allowance for					
uncollectibles	_	(104,120)	(306,730)	(93,723)	(504,573)
Net Receivables	\$	28,935	133,668	28,650	191,253

#### **NOTE 5 – PROPERTY TAXES**

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

The County bills and collects its own taxes, as well as taxes for the State of New Mexico, city governments (Las Cruces, Hatch, Mesilla and Sunland Park), Doña Ana Branch Community College, Public School Districts (Las Cruces, Hatch and Gadsden) and Flood Districts (Lower Rio Grande and Hueco). In tax year 2018, the County charged the following mil rates:

Tax District	Residential	Non-residential
02 (Las Cruces-In)	0.031315	0.034546
o3 (Las Cruces-Out)	0.023782	0.026657
04 Mesilla	0.024811	0.028997
11 (Hatch-In)	0.03183	0.034913
12 (Hatch-Out)	0.026531	0.029413
16 (Sunland Park-In)	0.036862	0.041017
17 Unincorporated (Anthony/Chaparral)	0.030468	0.033367
18 Incorporated (Anthony)	0.030468	0.033367

The County's share of the property taxes equal approximately 35.89% of the total and is used for general governmental services and retirement of long term debt. The statutory maximum rate for servicing long-term debt with property tax revenue is unlimited, although the total amount of outstanding debt at any one time is restricted by other factors.

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

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# **NOTE 6 – CAPITAL ASSETS**

A summary of capital assets and changes occurring during the year ended June 30, 2018 follows. Land and construction in progress are not subject to depreciation.

GOV ERNMENTAL A CTIVITIES	Balance				Capital Contribution	Balance
includes Internal Service Funds	June 30, 2017	Additions	Deletions	Transfers	to MV RDA	June 30, 2018
	_		_			_
Non-depreciable capital assets:						
Land \$	8,132,956	-	-	- (2 0 + 2 + )	-	8,132,956
Construction in progress Total non-depreciable capital assets	8,174,795	19,065,556		$\frac{(2,758,194)}{(2,758,194)}$		24,482,157 32,615,113
Total non-depreciable capital assets	16,307,751	19,065,556		(2,/58,194)		32,615,113
Capital assets being depreciated:						
Land improvements	7,252,099	-	-	658,654	-	7,910,753
Buildings and improvements	109,760,585	-	-	458,996	(1,782,450)	108,437,131
Furniture, fixtures, & equipment	27,464,136	888,233	(76,194)	59,003	-	28,335,178
Vehicles	33,736,425	3,414,472	-	-	-	37,150,897
Infrastructure	296,546,166	-		1,581,541		298,127,707
Total capital assets being depreciated	474,759,411	4,302,705	(76,194)	2,758,194	(1,782,450)	479,961,666
Less accumulated depreciation for:						
Land improvements	(6,372,834)	(262,045)	_	_	_	(6,634,879)
Buildings and improvements	(52,837,703)	(4,869,566)	_	_	_	(57,707,269)
Furniture, fixtures, & equipment	(21,456,114)	(1,977,673)	-	-	44,561	(23,389,226)
Vehicles	(20,461,100)	(2,559,117)	72,037	-	-	(22,948,180)
Infrastructure	(216,317,086)	(9,266,532)	-	-	-	(225,583,618)
Total accumulated depreciation	(317,444,837)	(18,934,933)	72,037		44,561	(336,263,172)
-						
Total capital assets being depreciated	157,314,574	(14,632,228)	(4,157)	2,758,194	(1,737,889)	143,698,494
Total capital assets, net of depreciation \$	173,622,325	4,433,328	(4,157)		(1,737,889)	176,313,607
	Balance				Balance	
BUSINESS-TYPE ACTIVITIES	June 30, 2017	Additions	Deletions	Transfers	June 30, 2018	
Non-depreciable capital assets:						
Land \$	279,095	_	-	-	279,095	
Construction in progress	1,000,499	559,649	_	_	1,560,148	
Total non-depreciable capital assets	1,279,594	559,649		-	1,839,243	
•				-		
Capital assets being depreciated:						
Land im provements	-	-	-	-	-	
Buildings and im provements	135,204	-	-	-	135,204	
Furniture, fixtures, & equipment	885,099	10,189	-	-	895,288	
Vehicles	645,623	115,664	-	-	761,287	
Infrastructure	55,100,838				55,100,838	
Total capital assets being depreciated	56,766,764	125,853	-	-	56,892,617	
Less accumulated depreciation for:						
Land im provements	_	_	_	_	_	
Buildings and improvements	(58,797)	(12,735)	_	_	(71,532)	
Furniture, fixtures, & equipment	(804,417)	(67,696)	_	_	(872,113)	
Vehicles	(500,539)	(27,846)	_	_	(528,385)	
Infrastructure	(17,788,339)	(1,758,525)	-	- -	(19,546,864)	
Total accumulated depreciation	(19,152,092)	(1,866,802)			(21,018,894)	
accum aracca depreciation	(+ 2) + 0 = 10 7 = 1	(1,000,002)		-	(=1,010,094)	
Total capital assets being depreciated	37,614,672	(1,740,949)			35,873,723	
m · 1 · · · · · · · · · · · · · · ·	20.024.266	(1.101.000)				
Total capital assets, net of depreciation \$	38,894,266	(1,181,300)	-	-	37,712,966	

Depreciation expense for the year ended June 30, 2018 was charged to the following functions and funds:

Governmental activities:	
General government	\$ 3,117,087
Public safety	5,324,009
Public works	9,810,118
Health and welfare	212,145
Culture and recreation	 
m . 1	
Total	18,463,359
Total  Internal Service Fund	 18,463,359 471,574
	\$ ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Internal Service Fund	\$ 471,574

# NOTE 7 – LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2018, was as follows:

		Balance June 30, 2017	Increases	Decreases	Restatement	Balance June 30, 2018	Amount due within one year
GOVERNMENTAL ACTIVITIES	_						
includes Internal Service Funds							
Compensated absences	\$	5,118,807	3,691,698	(3,490,880)	-	5,319,625	3,324,766
General obligation bonds		6,145,000	-	(255,000)	-	5,890,000	270,000
Revenue bonds		11,190,000	-	(825,000)	-	10,365,000	840,000
Special assessment district bonds		2,710,000	-	(2,185,000)	-	525,000	160,000
Notes payable		2,011,869	-	(168,700)	-	1,843,169	171,186
Net pension liability		72,478,854	-	(12,335,934)	-	60,142,920	-
Net OPEB liability			941,433	(1,345,937)	20,812,386	20,407,882	
Total governmental activities	\$	99,654,530	4,633,131	(20,606,451)	20,812,386	104,493,596	4,765,952
BUSINESS-TYPE A CTIVITIES							
Compensated absences	\$	92,336	63,666	(45,958)	-	110,044	68,778
Revenue bonds		325,000	-	(6,000)	-	319,000	6,000
Notes payable		3,298,732		(242,008)		3,056,724	246,590
Total business-type activities	\$	3,716,068	63,666	(293,966)	_	3,485,768	321,368
Total County	\$_	103,370,598	4,696,797	(20,900,417)	20,812,386	107,979,364	5,087,320

Net pension liability is discussed further in Note 11. Net OPEB liability is discussed further in Note 12.

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 2018.

The annual principal and interest requirements on long-term debt outstanding as of June 30, 2018 are as follows:

#### **Governmental Activities:**

#### **General Obligation Bonds**

The County has the following GO bonds to service in governmental activities:

			Original		
Description	Date	Due	Issue	Outstanding	Rates
General Obligation Bond, Series 2013	10/22/2013	9/1/2033 \$	6,800,000	5,890,000	2.13%
		\$ _	6,800,000	5,890,000	

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 qualified electors of the County approved issuance of the Bonds at a special meeting held on July 30, 2013. Payments toward the debt began in 9/1/2014.

*Pledged Revenues* – General Obligation Bonds are payable from ad valorem taxes levied on all taxable property within the County without limit as to rate or amount. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$443,300.

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

_	Principal	Interest	Total
2019 \$	270,000	183,050	453,050
2020	280,000	177,550	457,550
2021	290,000	171,850	461,850
2022	300,000	165,200	465,200
2023	315,000	157,513	472,513
2024-2028	1,775,000	588,850	2,363,850
2029-2033	2,170,000	316,888	2,486,888
2034	490,000	9,800	499,800
Total \$	5,890,000	1,770,701	7,660,701

#### Revenue Bonds

The County has the following revenue bonds to service in governmental activities:

		Original		
Date	Due	Issue	Outstanding	Rates
5/1/2013	5/1/2028 \$	4,870,000	3,390,000	2.0% to 4.0%
12/1/2014	6/1/2029	8,870,000	6,975,000	2.0% to 5.0%
	\$	13,740,000	10,365,000	
	5/1/2013	5/1/2013 5/1/2028 \$	Date         Due         Issue           5/1/2013         5/1/2028 \$ 4,870,000           12/1/2014         6/1/2029         8,870,000	Date         Due         Issue         Outstanding           5/1/2013         5/1/2028 \$ 4,870,000         3,390,000           12/1/2014         6/1/2029         8,870,000         6,975,000

#### 2012 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 County's liabilities.

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

Pledged Revenues – Bonds are payable solely from pledged revenues consisting of the first oneeighth of one percent increment of the County gross receipts tax transferred to the County pursuant to Section 7-1-6.13 NMSA 1978. County gross receipts taxes are imposed on all persons engaging in business in the County. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$411,775.

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

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

Pledged Revenues – Bonds are payable solely from pledged revenues consisting of the first oneeighth of one percent increment of the County gross receipts tax transferred to the County pursuant to Section 7-1-6.13 NMSA 1978. County gross receipts taxes are imposed on all persons

engaging in business in the County. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$757,850.

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

	Principal	Interest	Total
2019	\$ 840,000	328,025	1,168,025
2020	855,000	308,325	1,163,325
2021	880,000	285,500	1,165,500
2022	905,000	259,025	1,164,025
2023	935,000	228,725	$1,\!163,\!725$
2024-2028	5,205,000	621,121	5,826,121
2029-2033	745,000	12,106	757,106
Total	\$ 10,365,000	2,042,827	12,407,827

#### Special Assessment District Bonds

The County has the following special assessment district bond to service in governmental activities:

			Original		
Description	Date	Due	Issue	Outstanding	Rates
Special Assessment - Santa Teresa	_		_		
District Bonds, Series A	1/1/2001	1/1/2021 \$	7,775,000	525,000	8.375%
		\$	7,775,000	525,000	
		-			

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.

*Pledged Revenues* – Bonds are payable solely from pledged revenues consisting of special assessment fees. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$352,394.

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

		Principal	Interest	Total
2019	\$	160,000	43,969	203,969
2020		175,000	30,569	205,569
2021		190,000	15,913	205,913
2022		-	-	-
2023		-	-	-
2024-2028	_			
Total	\$	525,000	90,451	615,451

#### Notes Payable

The County has the following notes payable to service in governmental activities:

			Original		
Description	Date	Due	Issue	Outstanding	Rates
NMED - Consolidated Liquid Waste			_		
Treatment and Disposal System	3/12/2001	6/17/2019 \$	799,266	50,089	2.00%
NMFA 1947 -DW - Cleanup of					
Griggs Walnut Superfund Site	5/1/2013	6/1/2032	3,535,000	1,121,572	2.00%
NMFA Arsenic Treatment Facility	7/22/2011	6/1/1931	1,024,160	671,508	0.25%
		\$	5,358,426	1,843,169	

#### <u>NMED – Consolidated Liquid Waste Treatment and Disposal System</u>

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, 2018, the balance is \$240,815, with repayments to be provided from general fund sources.

Pledged Revenues – Net revenues from the operation of the septic disposal facilities and environmental services gross receipts tax revenues are pledged as security. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$51,091.

## NMFA 1947-DW – Cleanup of Griggs Walnut Superfund Site

In January 2008, the County and the City of Las Cruces were approved under New Mexico Finance Authority Project No. 1947-DW for loan proceeds of \$3,535,000 each to be used for the clean-up of the Griggs Walnut superfund site. The initial terms of the loan called for the funds to be fully drawn down by January 2011 with regular principal payments due beginning in June 2012. An extension was received in 2011 to allow for drawdown of the funds through June 2012. The terms of the note call for annual principal payments ranging from \$145,416 to \$212,042 for 20 years with semi-annual interest payments of 2% per annum.

The County began drawing funds on the note in October 2010 and expects to withdraw the full amount by the June 2012 closing date. The County forwards any drawdowns directly to the City of Las Cruces as they are the administrative office for the project. Total drawdowns as of June 30, 2018 totaled \$1,478,798.

Pledged Revenues – The note principal, interest, and administrative fees will be paid for with pledged revenues consisting of the first one-eighth of one percent increment of the County environmental services gross receipts tax transferred to the County pursuant to Section 7-20E-17 NMSA 1978. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$92,644.

#### NMFA – Arsenic Treatment Facility

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. As of June 30, 2018, the balance is \$924,031 with repayments to be provided by the Camino Real Regional Utility Authority (CRRUA). The County has an agreement with CRRUA, stating that CRRUA will begin make payments on the debt incurred on 9/12/14, for the formation of the arsenic treatment facility, but the debt will remain on the County's financials.

Pledged Revenues – 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. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$52,563.

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

	_	Principal	Interest	Total
2019	\$	171,186	25,112	196,298
2020		122,628	22,579	145,207
2021		124,188	21,019	145,207
2022		125,777	19,430	145,207
2023		127,396	17,812	145,208
2024-2028		662,328	63,708	726,036
2029-2031		509,668	18,598	528,266
2034-2038				
Total	\$_	1,843,171	188,258	2,031,429

#### **Business-type Activities:**

#### Revenue Bonds

The County has the following revenue bond to service in business-type activities:

			Original		
Description	Date	Due	Issue	Outstanding	Rates
Dona Ana County, NM Waste Water					
System Improvement Revenue					
Bonds, Series 2013	9/19/2013	9/19/2053 \$	343,000	319,000	2.13%
		\$	343,000	319,000	

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.

*Pledged Revenues* – The bonds are payable and collectible solely from the net revenues derived from the operation of the County's Chaparral Wastewater System. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$12,900.

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

	_	Principal	Interest	Total
2019	\$	6,000	6,650	12,650
2020		6,000	6,520	12,520
2021		6,000	6,390	12,390
2022		6,000	6,260	12,260
2023		7,000	6,120	13,120
2024-2028		35,000	28,350	63,350
2029-2033		39,000	24,400	63,400
2034-2038		43,000	20,030	63,030
2039-2043		48,000	15,150	63,150
2044-2048		53,000	9,730	62,730
2049-2053		59,000	3,690	62,690
2054		11,000		11,000
	\$	319,000	133,290	452,290

#### Notes Payable

The County has the following notes payable to service in business-type activities:

			Original		
Description	Date	Due	Issue	Outstanding	Rates
NMED - Sanitary Sewer System	6/30/2003	2/5/2029 \$	5,400,000	2,837,048	2.00%
NMFA - Montana Vista Wastewater					
System Improvements	4/18/2014	6/1/2034	140,000	112,000	0.00%
NMFA - Chaparral Wastewater					
System Improvements	5/2/2014	6/1/2034	35,000	28,000	0.00%
NMFA Colonias Infrastructure	3/1/2016	6/1/2034	89,050	79,676	0.00%
		\$	5,664,050	3,056,724	

#### NMED – Sanitary Sewer System

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. The maturity date on the note is February 5, 2029.

*Pledged Revenues* – The note is payable and collectible solely from the net revenues derived from the operation of the County's Chaparral Wastewater System. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$289,884.

## <u>NMFA – Montana Vista Wastewater System Improvements</u>

On April 18, 2014, the County entered into a loan/grant agreement with the New Mexico Finance Authority for planning and design of the Montana Vista wastewater system improvements. The terms of the agreement call for a grant from the New Mexico Finance Authority of \$1,260,000 along with a loan of \$140,000 with no interest rate. The maturity date on the note is June 1, 2034.

*Pledged Revenues* – The note is payable from the revenues derived from net utility revenues. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$7,000.

#### <u>NMFA – Chaparral Wastewater System Improvements</u>

On May 2, 2014, the County entered into a loan/grant agreement with the New Mexico Finance Authority for the planning and design of the Chaparral Wastewater System improvements. The terms of the agreement call for a grant from the New Mexico Finance Authority \$315,000 along with a loan totaling \$35,000 with no interest rate. The maturity date on the note is June 1, 2034.

*Pledged Revenues* – The note is payable and collectible solely from the revenues derived from net utility revenues. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$1,750.

#### NMFA – Colonias Infrastructure Improvements

In March 2016, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for \$900,000 along with a loan totaling \$89,050. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2034.

*Pledged Revenues* – The note is payable from the net revenues derived from net utility revenues. Pledged revenues for the fiscal year ended June 30, 2018 totaled \$4,687.

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

	Principal	Interest	Total
2019 \$	246,590	56,741	303,331
2020	251,243	52,078	303,321
2021	255,999	47,322	303,321
2022	260,850	42,471	303,321
2023	265,798	37,522	303,320
2024-2028	1,406,749	109,855	1,516,604
2029-2033	351,374	5,684	357,058
2034-2035	18,121		18,121
\$	3,056,724	351,673	3,390,276

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# Transfers Out

# STATE OF NEW MEXICO DOÑA ANA COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

#### NOTE 8 - INTERFUND BALANCES AND TRANSFERS

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

The composition of interfund transfers during the year ended June 30, 2018 was as follows:

							$\mathbf{Tr}$	ansfers In					
						County		Non-Major	Chparral	South	Non-Major		
				Fire	State	Flood	Debt	Govern-	Wastewater	Central	Enterprise	Internal	
			General	Districts	Appropriations	Com m ission	Service	mental	System	Wastewater	Funds	Service	Total
	General	\$	37,187,935	77,674	5,490,619	-	1,324,157	3,676,370	91,000	1,083,500	135,000	3,317,511	52,383,766
	Fire Districts		-	1,800,000	-	-	-	-	-	-	-	-	1,800,000
	State Appropriations		-	-	-	-	-	-	-	-	-	-	-
Ħ	County Flood Commission		-	-	-	-	-	-	-	-	-	-	-
rs O	Debt Service		-	-	-	-	155,018	-	-	-	-	-	155,018
Fransfe	Non-Major Governmental		2,512,309	-	840,700	-	-	1,100,000	-	-	-	-	4,453,009
	Chaparral Waste Water System	<del>:</del> -	-	-	-	-	-	-	-	-	18,429	-	18,429
	South Central W	W	-	-	-	-	-	-	-	-	202,887	-	202,887
	Non-Major Enterprise		59,743	-	-	-	-	-	-	-	102,366	-	162,109
	Internal Service	_	2,779,409				-			115,664			2,895,073
	Total	\$_	42,539,396	1,877,674	6,331,319		1,479,175	4,776,370	91,000	1,199,164	458,682	3,317,511	62,070,291

Transfers totaling \$1,253,324 were made from the County's agency funds to the General and Debt Service Fund. These transfers were reclassified as incoming revenue for the General and Debt Service Fund in the accompanying financial statements.

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

Interfund balances as of June 30, 2018 are as follows:

Due	Due	
From Fund	To Fund	Amount
General Fund	Federal Grants (21135)	\$ 517
General Fund	State Appropriations (23111)	15,963
General Fund	Sheriff's Grant State (23300)	905
		\$ 17,385

#### **NOTE 9 – 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, 2018 include:

		<b>Amount Expended</b>		<b>Estimated</b>
		as of	Percent	Date of
Project Name	Total Cost	<b>June 30, 2018</b>	Complete	Completion
Countywide Public Safety Simulcast System	\$ 2,144,300	2,374,027	111%	June 2018
LEDA/Border Industrial Authority	1,800,000	167,574	9%	June 2018
Spaceport Roads	12,355,819	9,933,492	80%	Open
Santa Teresa Hazmat Facility	1,100,000	718,018	65%	June 2019
New World Application System	1,891,745	1,838,327	97%	June 2018
Santa Teresa Jetport West Taxiway Phase2	575,358	87,981	15%	June 2018
Santa Teresa Jetport Taxiway D	531,602	468,800	88%	June 2018
Tortugas Road Drainage	952,452	952,452	100%	June 2018
Airport/Industrial Roads/Hwy 136	8,333,652	2,307,435	28%	June 2019
Baylor Canyon/Dripping Springs Road	828,000	769,987	93%	June 2019
Chaparral Wastewater Collection System Phase 1C	1,550,000	1,401,920	90%	June 2020
Total Commitments	\$ 32,062,928	21,020,013		

# **Contingencies**

In 2018, the County has recorded contingent liabilities on the County's Government-Wide Statement of Financial Position for \$1,326,827. There are multiple legal options open to the County to appeal the ruling. If the County does not appeal, it is likely these amounts would be paid within a year, however, if an appeal takes place these amounts would unlikely be paid within a year, and therefore was classified as a long-term liability on the Government-Wide Statement of Net Position.

#### NOTE 10 - 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 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. Additionally, the County has elected to pick-up a portion of the employee's contribution.

The following table details the actual contribution rates:

	_	2018	2017	2016
County contributions	\$	3,992,121	3,778,586	3,799,277
County contributions picked				
up on behalf of employ ee		2,478,305	2,495,085	2,479,459
Employ ee contributions		2,676,466	2,470,403	2,474,621
Total contributions	\$	9,146,892	8,744,074	8,753,357

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.

	County	County	County With		
Categories	Statutory Required	Pick-Up Percentage	Pick-Up	Employee	Total
Regular Member	9.55%	9.86%	19.41%	4.79%	24.20%
Law Enforcement	18.90%	0.00%	18.90%	17.80%	36.70%
EMS/Fire Member	21.65%	0.00%	21.65%	17.70%	39.35%

#### NOTE 11 - PENSION PLAN AND POST EMPLOYMENT BENEFITS

#### **General Information about the Pension Plan**

Plan description – Public Employees Retirement 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 Officers, 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 Public Employees Retirement 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), each employee and elected official of every affiliated public employer is required to be a member in the Public Employees Retirement Fund, unless specifically excluded.

**Benefits provided** –Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for TIER I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members. Generally, the amount of retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available.

TIER II — The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013 with the passage of Senate Bill 27 in the 2013 Legislative Session. Under the new requirements (Tier II), general members are eligible to retire at any age if the member has at least eight years of service credit and the sum of the member's age and service credit equals at least 85 or at age 67 with 8 or more years of service credit. General members hired on or before June 30, 2013 (Tier I) remain eligible to retire at any age with 25 or more years of service credit. Under Tier II, police and firefighters in Plans 3, 4 and 5 are eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. All public safety members in Tier II may retire at age 60 with 6 or more years of service credit. Generally, under Tier II pension factors were reduced by .5%, employee Contribution increased 1.5 percent and effective July 1, 2014 employer contributions were raised .05%. The computation of final average salary increased as the average of salary for 60 consecutive months.

**Contributions** — See PERA's publicly available financial report and comprehensive annual financial report obtained at http://saonm.org/ using the Audit Report Search function for agency 366, for the employer and employee contribution rates in effect for fiscal year 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; At June 30, 2018, the County reported a liability of \$60,142,920 for its proportionate share of the net pension liability. The net pension liability was

measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2017 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2017. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2017. The County's proportion of the net pension liability was based on a projection of the County long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2017, the County's proportion was 2.4040%, which was a decrease of 0.0099% from its proportion measured as of June 30, 2016.

**For PERA Fund Division; Municipal General Division**, at June 30, 2018, the County reported a liability of \$39,586,003 for its proportionate share of the net pension liability. At June 30, 2017, the County's proportion was 2.8809%, which was an increase of 0.0272% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the County recognized PERA Fund Division; Municipal General Division pension expense of \$4,920,746.

At June 30, 2018, 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:

	Deferred	Deferred
	Outflows of	Inflows of
	Resources	Resources
\$	1,555,462	2,027,480
	1825503	409,067
	3,247,793	-
	958,496	370,993
	2,398,779	
\$_	9,986,033	2,807,540
		Outflows of Resources  \$ 1,555,462

\$2,398,779 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended		
June 30:	_	Amount
2019	\$	1,253,453
2020		3,842,636
2021		632,775
2022		(949,150)
2023		-
Thereafter		_

**For PERA Fund Division; Municipal Police Division**, at June 30, 2018, the County reported a liability of \$17,282,534 for its proportionate share of the net pension liability. At June 30, 2017, the County's proportion was 3.1108%, which was a decrease of .0255% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the County recognized PERA Fund Division; Municipal Police Division pension expense of \$2,154,759.

At June 30, 2018, 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:

	Deferred	Deferred
	Outflows of	Inflows of
Municipal Police Division	Resources	Resources
Differences between expected and actual experience	\$ 1,049,657	3,229,072
Changes of assumptions	1,028,252	401,876
Net difference between projected and actual earnings on		
pension plan investments	1,391,871	-
Change in proportion and differences between the County		
contributions and proportionate share of contributions	408,888	260,960
The County contributions subsequent to the measurement		
date	1,417,741	
Total	\$ 5,296,409	3,891,908

\$1,417,741 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended		
June 30:	_	Amount
2019	\$	(36,333)
2020		958,476
2021		(528,418)
2022		(406,965)
2023		-
Thereafter		-

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**For PERA Fund Division; Municipal Fire Division**, at June 30, 2018, the County reported a liability of \$3,274,383 for its proportionate share of the net pension liability. At June 30, 2017, the County's proportion was 0.5723%, which was an increase of 0.0108% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the County recognized PERA Fund Division; Municipal Fire Division pension expense of \$386,076.

At June 30, 2018, 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:

	Deferred	Deferred
	Outflows of	Inflows of
Municipal Fire Division	Resources	Resources
Differences between expected and actual experience	\$ 106,916	410,007
Changes of assumptions	129,449	20,529
Net difference between projected and actual earnings on		
pension plan investments	122,917	-
Change in proportion and differences between the County		
contributions and proportionate share of contributions	67,714	40,690
The County contributions subsequent to the measurement		
date	175,601	
Total	\$ 602,597	471,226

\$175,601 as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended		
June 30:	_	Amount
2019	\$	21,743
2020		41,500
2021		(72,059)
2022		(35,414)
2023		-
Thereafter		-

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**Actuarial assumptions** – The total pension liability in the June 30, 2017 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2016
Actuarial cost method	Entry Age Normal
Amortization method	Lev el Percent of Pay
Amortization period	Solved for based on statutory rates
Asset valuation method	4 Year smoothed Market Value
Actuarial assumptions	
Investment rate of return	7.51% annual rate, net of investment expense
Projected benefit payment	100 years
Payroll growth	2.75% for first 9 years, then 3.25% annual rate
Projected salary increases	2.75% to 14.00% annual rate
Includes inflation at	Includes inflation at 2.25% for the first 9 years and 2.75%
	thereafter
Mortality assumption	RP-2000 Mortality Tables (Combined table for healthy post-
	retirement, 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 (demographic) and July 1,
	2010 through June 30, 2016 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2016. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2017. These assumptions were adopted by the Board use in the June 30, 2016 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a buildingblock method 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 allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Target	Long-Term Expected
All Funds - Asset Class	Allocation	<b>Real Rate of Return</b>
Global Equity	43.50%	7.39%
Risk Reduction & Mitigation	21.50%	1.79%
Credit Oriented Fixed Income	15.00%	5.77%
Real Assets to include Real Estate Equity	20.00%	7.35%
Total	100.00%	

**Discount rate** — A single discount rate of 7.51% was used to measure the total pension liability as of June 30, 2017. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.51%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit

payments to determine the total pension liability. The projections of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

**Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate** – The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.51 percent, as well as what the employer name's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.51 percent) or 1-percentage-point higher (8.51 percent) than the current rate:

	Current			
	<b>1% Decrease</b>	<b>Discount Rate</b>	1% Increase	
PERA Fund Division	(6.51%)	(7.51%)	(8.51%)	
Municipal General Division \$	62,044,341	39,586,003	20,908,772	
Municipal Police Division \$	27,560,846	17,282,534	8,847,657	
Municipal Fire Division \$	4,388,521	3,274,383	2,356,232	

**Pension plan fiduciary net position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued PERA financial reports, available at <a href="http://www.nmpera.org/">http://www.nmpera.org/</a>.

#### NOTE 12 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

#### General Information about the OPEB Plan

**Plan description** – The County's defined benefit OPEB plan, County Health Care Plan (CHCP), provides OPEB for all employees who satisfy the retirement eligibility requirements of the Public Employees Retirement Association of New Mexico (PERA). CHCP is a single employer defined benefit OPEB plan administered by the County. The County established a policy of contributing towards retirees' health care costs through adoption of Resolution 1999-36. Resolution 2002-89 increased the County contributions for retirees under the CHCP. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**Benefits provided** – The County makes contributions toward the CHCP for retirees with a minimum of 10 years PERA service credit from employment with the County, based on a formula. Participants receive a contribution from the County for Medical/Rx/dental/vision and life insurance benefits at an increasing rate based on years of service, with a cap of \$350 per month. Retirees who qualify for PERA retirement with 20 years of service or more as a commissioned law enforcement officer or firefighter with a minimum of 10 years of PERA service with the County will receive a County contribution of 65% (cap still applies).

*Employees covered by benefit terms* – At June 30, 2017 (the experience study date and latest information available), the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving	
benefit payments	130
Active employees	811
	941

#### **Total OPEB Liability**

The County's total OPEB liability of \$20,407,882 was measured as of June 30, 2018, and was determined by an actuarial valuation as of that measurement date.

**Actuarial assumptions and other inputs** – The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2018
Experience study date	August 24, 2017
Discount rate	3.67% per annum [Bond Buyer 20-Bond GO Index as of June 30, 2017]
Salary increase rate	3.5% per annum
Inflation rate	2.5% per annum
Census data	Provided by the County as of August 2017
Actuarial cost method	Entry Age Normal based on level percentage of projected salary
Amortization method	Experience gains and losses are amortized over a closed
	period of 13.6 years starting on July 1, 2016, equal to
	the average remaining service of active and inactive
	plan members (who have no future service)
Mortality rate	RP 2014 Generational Mortality table projected using
	scale MP -16 (scaled back to base year 2006, then
	forward)
Healthcare cost trend rates	6.5%/5.5% annual rate, net of investment expense
Retirees' share of benefit-related costs	County contributes maximum of \$350 per month

#### **Changes in the Total OPEB Liability**

	Total OPEB Liability
June 30, 2017	\$ 20,967,357
Changes for the year:	
Service cost	1,201,614
Interest	824,254
Changes in assumptions or other inputs	(844,527)
Benefit payments	(1,740,816)
Net changes	(559,475)
June 30, 2018	20,407,882

**Sensitivity of the total OPEB liability to changes in the discount rate** – The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if there were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

			Current		
	<b>1% Decrease</b>		<b>Discount Rate</b>		1% Increase
	(2.87%)		(3.87%)	_	(4.87%)
Total OPEB liability	\$ 17,084,000	\$ _	20,407,882	\$	23,773,000

**Sensitivity of the total OPEB liability to changes in the health care cost trend rates** – The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using health care cost trend rates that are 1-percentage-point lower or 1 percentage-point higher than the current health care cost trend rates:

	Current				
	1% Decrease		Trend Rate		1% Increase
Total OPEB liability	\$ 17,197,000	\$ _	20,407,882	\$	23,537,000

# OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the County recognized OPEB expense of \$1,896,529. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred	Deferred
	Outflows of	Inflows of
	Resources	Resources
Differences between expected and actual		
experience	\$ -	292,220
Changes of assumptions/inputs	-	1,209,430
Net difference between projected and actual		
investments	-	-
Contributions subsequent to the		
measurement date	509,456	
Total	\$ 509,456	1,501,650

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended		
June 30:	_	Amount
2019	\$	(129,339)
2020		(129,339)
2021		(129,339)
2022		(129,339)
2023		(129,339)
Thereafter		(854,955)

#### **NOTE 13 – 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 the National Association of Counties, which administers the plan. Total employee contributions to the plan for the year ended June 30, 2018 were \$526,697.

#### **NOTE 14 – OPERATING LEASES**

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

Fiscal Year		
Ending June 30,	,_	Amount
2019	\$	520,236
2020		469,965
2021		170,972
2022		-
2023		
Tota	l \$	1,161,173

Rental payments charged to current operations for the year ended June 30, 2018 totaled \$826,257.

#### NOTE 15 - 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, 2018 is \$697,408.

#### **NOTE 16 – 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.

Limits of coverage through the risk pool are as follows:

Coverage	Insurance
\$1,000,000,000	Property
\$5,000,000	Earthquake and flood
\$2,000,000	Employee dishonesty and crime
\$2,000,000	Crime
\$3,000,000	Public officials E & O – Tort claim limit
\$5,000,000	Foreign jurisdiction liability
\$2,000,000	Pollution
\$40,000/\$100,000	Land use planning def.
\$100,000	Sheriff's volunteers accident
\$5,000,000	Law enforcement liability – Tort claim limit
\$50,000,000	Boiler and machinery
\$1,000,000	Expanded land use civil rights
\$10,000	Injunctive relief
\$3,000,000	Cyber liability
\$5,000,000	Class A county - Excess liability

Contributions paid to the pool for the 2017/2018 fiscal year were \$3,577,350.

#### **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 2017/2018 were \$3,105. In addition, the County maintains commercial liability policies for Accidental Death and Dismemberment of the County's Independent Fire Districts with coverage of \$255,000 (premium paid of \$64,652) and Pollution and Remediation Legal Liability with coverage of \$3,000,000 (premium paid of \$67,870 for a two-year policy).

#### NOTE 17 - DEFICIT FUND BALANCE

The following funds incurred a deficit fund balance at June 30, 2018:

<b>Fund Type</b>		Amount	
Health Services Grant (25143)	\$	(3,154)	

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

# NOTE 18 - SPECIAL ITEM - TRANSFER OF OPERATIONS

In fiscal year 2018 the County transferred partial operation of the Mesilla Valley Regional Dispatch Authority (MVRDA) 911 Call Center to MVRDA. The remainder of the building is expected to be transferred in the upcoming fiscal years. The County was involved in the oversight of the construction and the management of funding sources (bond and grants) for the building (including equipping and furnishing); however, the facility along with equipment and furnishings belongs to the MVRDA 911 Call Center. In total, the County will transfer \$9,772,037 to MVRDA.

#### **NOTE 19 - RESTATEMENT**

Restatements were made as follows:

Fund Description	Fund	Purpose/Reason	_	Amount	
Government-Wide and Fund	l Financial	Statements			
Governmental Activities Fund Financials					
General Fund	25141	To remove incorrect severance payable for			
		hospital lease	\$	106,194	
	45075	To adjust accrued interest expense balance		3,979	
	10001	To remove incorrect prepaid health insurance account		269,674	
	10030	To remove accrued interest at fund level		71	
	0	Total General Fund restatements	_	379,918	
Debt Service	30102	To remove accrued interest and interest			
		receivable related to bond retirement		83,937	
	30103	To remove uncollectible interest receivable		(15,620)	
	30090	To remove incorrect accounts payable		(4,144)	
	multiple	To remove accrued interest at fund level		219,308	
		Total Debt Service Fund restatements		283,481	
		Total Governmental Activities Fund Financials	<b>\$</b> _	663,399	
Business-Type Activities Fund Financials					
San Miguel Water System	50066	To remove balance due to closed fund	\$_	463	
		Total Business-Type Activities Fund Financials	\$ =	463	
Government-Wide Financia					
Governmental Activities A	dditional F				
		To record beginning Net OPEB liability	\$	(20,812,386)	
To record GRT Equalization in the proper fiscal year		r _	2,900,325		
Total Governmental Activities Additional		_	(17,912,061)		
Total Restatements		\$ _	(17,248,199)		

#### NOTE 20 -RELATED PARTIES

An attorney in the County's legal department serves as a contract attorney for the County's insurance provider. From time to time, the attorney may be called on to perform legal work for the insurance provider on cases typically involving the County. During these instances, the attorney is not considered an employee of the County and does not receive compensation for time spent working on cases for the insurer. Any costs incurred using County staff and materials are reimbursed to the County.

The County is currently acting as Camino Real Regional Utility Authority's (CRRUA) fiscal agent. They are contracted to provide multiple fiscal services, enterprise information systems management services, risk management services, and human resources management services. The contract term is for a period of 10 years from February 1, 2012 and can be renewed for an additional 5 years. CRRUA paid the County \$144,131 for fiscal year 2018, plus additional variable costs.

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

2 County Commissioners also serve as members on the Board of Directors at CRRUA

#### NOTE 21 -TAX ABATEMENT DISCLOSURES

The County negotiates property tax abatement agreements and has multiple tax abatement agreements as of June 30, 2018. The County's entire disclosure as an abating agency is presented on the following pages.

Additionally, the County is subject to multiple tax abatement agreements entered into by other governmental entities with affects the County, as of June 30, 2018. The County's entire disclosure as the affected agency is presented on the following pages.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	Monarch Litho Inc.
Parent company(ies) of recipient(s) of tax	
abatement	
	Industrial Revenue Bonds: Are a type of loan issued by Doña Ana County to assist a
description)	private company that might otherwise be unable to obtain financing for its industrial
	venture or unwilling to undertake the project on its own. The County's goal in
	providing the debt securities is to improve the economic and employment conditions
	of the Santa Teresa region.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Legal authority under which tax abatement	Board of County Commissioners of Doña Ana County.
agreement was entered into	
	A project that will promote the local health, general welfare, safety, convenience
tax abatement	and prosperity of the inhabitants of the County.
How are the tax abatement recipient's taxes	The property was deeded over to Doña Ana County (DAC), therefore stopping the tax
reduced? (For example: through a reduction of	bill to Monarch Litho. Instead of paying yearly taxes the company, based on the
assessed value)	contract will make a yearly PILOT payment. Monarch Litho will pay a yearly
	administrative fee of \$1,500 and a PILOT payment to both DAC and Gadsden
	Independent School District.
How is the amount of the tax abatement	*
	"County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA
dollar amount, a percentage of the tax liability, etc.	1978, as amended, which authorizes Doña Ana County, New Mexico to issue
, , , , , , , , , , , , , , , , , , ,	industrial development bonds and to acquire projects as defined in the Act. The
	amount of tax abatement is the entire tax liability until the bond is paid in full.
	amount of this abatement is the office this mapiney area to both in paid in run.
Are there provisions for recapturing abated taxes?	
(Yes or No)	No
If there are provisions for recapturing abated taxes,	140
describe them, including the conditions under	
which abated taxes become eligible for recapture.	
which abated taxes become engible for recapture.	
Tink and market and the share	Manager Lists To a cill build a second control facility fallowed by the second
	Monarch Litho Inc. will build a 75, 000 square foot facility, followed by two 75, 000
recipient of the abatement.	square foot expansions within a five year phase. The facility will be used for the
	Company's commercial printing operations. Create a total of 180 jobs with a
	cumulative payroll of \$4,454,400 for the first 10 years of the Bond Issuance.
Gross dollar amount, on an accrual basis, by which	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the government's tax revenues were reduced during	\$112,003.08.
the reporting period as a result of the tax	
abatement agreement.	
	The IRB was authorized by the Doña Ana County Board of County Commissioners.
	PILOT payments will be made to both Doña Ana County and Gadsden Independent
	School District. Based on the lease agreement and the tax rates.
revenue, list the authority for and describe the	
payment, including the agency that is supposed to	
receive the payment	
For any Payments in Lieu of Taxes (PILOTs) or	
similar payments receivable by your agency in	PILOT \$23,579.80.
association with the foregone tax revenue, list the	
amount of payments received in the current fiscal	
year	
	Gadsden Independent School District received the following from Monarch Litho:
similar payments receivable by a different agency	PILOT \$33,284.55.
in association with the foregone tax revenue, list	
the name of the agency and the amount of	
payments received in the current fiscal year	
List each specific commitment made by your agency	None
or any other government, other than the tax	
abatement.	
Are any other governments affected by this tax	Yes, Gadsden Independent School District.
abatement agreement? (Yes or No) If yes, list each	
affected agency and complete an intergovernmental	
disclosure for each such agency.	
If your agency is omitting any information required	
in this spreadsheet or by GASB 77, cite the legal	
basis for such omission.	None

Agency number for Agency making the disclosure	5007
(Abating Agency)	
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	
(Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	Monarch Litho Inc.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	
paid to Affected Agency	
Gross dollar amount, on an accrual basis, by which	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the Affected Agency's tax revenues were reduced	\$57,150.67.
during the reporting period as a result of the tax	
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	\$33,284.55.
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	

Agency number for Agency making the disclosure	5007
(Abating Agency)	
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	
(Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State of New Mexico
Recipient(s) of tax abatement	Monarch Litho Inc.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	Board of County Commissioners of Doña Ana County.
paid to Affected Agency	
Gross dollar amount, on an accrual basis, by which	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the Affected Agency's tax revenues were reduced	\$4,623.73.
during the reporting period as a result of the tax	
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	

Agency number for Agency making the disclosure	5007
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(Abating Agency)	D ~ 4 . 0
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	
(Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Doña Ana Branch Community College
Recipient(s) of tax abatement	Monarch Litho Inc.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	
paid to Affected Agency	, , , , , , , , , , , , , , , , , , ,
Gross dollar amount, on an accrual basis, by which	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the Affected Agency's tax revenues were reduced	\$4,249.75.
during the reporting period as a result of the tax	
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	None
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Agency number for Agency making the disclosure	5007
	500/
(Abating Agency)	D ~ + 0 +
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	
(Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	
Agency type of Affected Agency	Flood Commission
Recipient(s) of tax abatement	Monarch Litho Inc.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	
paid to Affected Agency	, , , , , , , , , , , , , , , , , , ,
Gross dollar amount, on an accrual basis, by which	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the Affected Agency's tax revenues were reduced	\$4,134.16.
during the reporting period as a result of the tax	
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	

1 N 1	
Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Parent company(ies) of recipient(s) of tax	
abatement	NRG Energy Inc.
	Industrial Revenue Bonds: Are a type of loan issued by Doña Ana County to assist a
description)	private company that might otherwise be unable to obtain financing for its industrial
	venture or unwilling to undertake the project on its own. The County's goal in
	providing the debt securities is to improve the economic and employment conditions
	of the Santa Teresa region.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Legal authority under which tax abatement	Board of County Commissioners of Doña Ana County.
agreement was entered into	
Criteria that make a recipient eligible to receive a	A project that will promote the local health, general welfare, safety, convenience
tax abatement	and prosperity of the inhabitants of the County.
How are the tax abatement recipient's taxes	The property was deeded over to DAC, therefore stopping the tax bill to NRG Solar.
reduced? (For example: through a reduction of	Instead of paying yearly taxes the company, based on the contract will make a yearly
assessed value)	PILOT payment until the bond is paid in full. NRG Solar will pay a yearly
	administrative fee of \$10,000 and a PILOT payment to DAC of \$47,000 and a PILOT
	payment to Gadsden School District of \$67,000.
	• "
How is the amount of the tax abatement	The tax abatement is determined based on Resolution No. 2010-71. Based on the
	"County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA
dollar amount, a percentage of the tax liability, etc.	1978, as amended, which authorizes Doña Ana County, New Mexico to issue
,	industrial development bonds and to acquire projects as defined in the Act. The
	amount of tax abatement is the entire tax liability until the bond is paid in full.
	,
Are there provisions for recapturing abated taxes?	
(Yes or No)	No
If there are provisions for recapturing abated taxes,	
describe them, including the conditions under	
which abated taxes become eligible for recapture.	
List each specific commitment made by the	NRG Solar will develop a photovoltaic solar power generating facility and provide
recipient of the abatement.	jobs to the local community.
	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the government's tax revenues were reduced during	· · · · · · · · · · · · · · · · · · ·
the reporting period as a result of the tax	
abatement agreement.	
	The IRB was authorized by the Doña Ana County Board of County Commissioners.
	PILOT payments in the amount of \$47,000 are to be paid to Doña Ana County and
another agency in association with the foregone tax	
revenue, list the authority for and describe the	1 · //·
payment, including the agency that is supposed to	
receive the payment	
For any Payments in Lieu of Taxes (PILOTs) or	Doña Ana County received the following from NGR Solar:
similar payments receivable by your agency in	
association with the foregone tax revenue, list the	
amount of payments received in the current fiscal	
year	
	Gadsden Independent School District (GISD) should be receiving \$67,000 in PILOT
similar payments receivable by a different agency	
in association with the foregone tax revenue, list	r-y
the name of the agency and the amount of	
payments received in the current fiscal year	
F-J 10001.00 III die outfolk libout jour	
List each specific commitment made by your agency	None
or any other government, other than the tax	10110
abatement.	
Are any other governments affected by this tax	Ves Gadsden Independent School District
abatement agreement? (Yes or No) If yes, list each	105, Gausach macpenaent school District.
affected agency and complete an intergovernmental	
disclosure for each such agency.	
If your agency is emitting any information	None
If your agency is omitting any information required in this approach on by CASP 77, site the local	none
in this spreadsheet or by GASB 77, cite the legal basis for such omission.	
IDASIS FOR SHED OMISSION.	

Agency number for Agency making the disclosure	5007
(Abating Agency)	
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	
(Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
_	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	Board of County Commissioners of Doña Ana County.
paid to Affected Agency	
Gross dollar amount, on an accrual basis, by which	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the Affected Agency's tax revenues were reduced	
during the reporting period as a result of the tax	
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	The IRB was authorized by the Doña Ana County Board of County Commissioners.
	PILOT payments in the amount of \$47,000 are to be paid to Doña Ana County and
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	

Agency number for Agency making the disclosure	5007
	500/
(Abating Agency)	D ~ A G I
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	
(Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Community College
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	
paid to Affected Agency	
Gross dollar amount, on an accrual basis, by which	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the Affected Agency's tax revenues were reduced	\$305.13
during the reporting period as a result of the tax	
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	
G 12 12 12 12 12 12 12 12 12 12 12 12 12	

Agency number for Agency making the disclosure	5007
(Abating Agency)	
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	
(Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State of New Mexico
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	
paid to Affected Agency	
Gross dollar amount, on an accrual basis, by which	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the Affected Agency's tax revenues were reduced	\$331.98
during the reporting period as a result of the tax	
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	
<del></del>	

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Agency number for Agency making the disclosure	5007
(Abating Agency)	
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	
(Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	
Agency type of Affected Agency	Doña Ana County Flood Commission
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	Board of County Commissioners of Doña Ana County.
paid to Affected Agency	
	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
the Affected Agency's tax revenues were reduced	\$296.83.
during the reporting period as a result of the tax	
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	
_ <del></del>	

Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Parent company(ies) of recipient(s) of tax	,
abatement	
Tax abatement program (name and brief	Industrial Revenue Bonds: Are a type of loan issued by Doña Ana County to assist a
description)	private company that might otherwise be unable to obtain financing for its industrial
	venture or unwilling to undertake the project on its own. The County's goal in
	providing the debt securities is to improve the economic and employment conditions
	of the Santa Teresa region.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Legal authority under which tax abatement	Board of County Commissioners of Doña Ana County.
agreement was entered into	
	A project that will promote the local health, general welfare, safety, convenience
tax abatement	and prosperity of the inhabitants of the County.
	The property was deeded over to DAC, therefore stopping the tax bill to MCS Realty
	Partners, LLC. Instead of paying yearly taxes the company, based on the contract will
assessed value)	make a yearly PILOT payment. MCS Realty Partners, LLC will pay a yearly
	administrative fee of \$5,000 and a PILOT payment of 25% of the property tax abated
There is also seen at C of the interest	to DAC.
	The tax abatement is determined based on Resolution No. 2010-71. Based on the
	"County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA
dollar amount, a percentage of the tax liability, etc.	1978, as amended, which authorizes Doña Ana County, New Mexico to issue
	industrial development bonds and to acquire projects as defined in the Act. The
	amount of tax abatement is the entire tax liability until the bond is paid in full.
Are there provisions for recapturing abated taxes?	
(Yes or No)	No
If there are provisions for recapturing abated taxes,	
describe them, including the conditions under	11/11
which abated taxes become eligible for recapture.	
which abated taxes become engible for recupture.	
List each specific commitment made by the	MCS Realty Partners, LLC Inc. will acquire land and buildings located in the County
recipient of the abatement.	with it affiliate MCS Industries, Inc. for their operations relating to the distribution
	and manufacturing of framing and related products.
Gross dollar amount, on an accrual basis, by which	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
	\$5.00. At the time of the assessment the land was classified as Agricultural/Grazing
the reporting period as a result of the tax	land without a building.
abatement agreement.	
	The IRB was authorized by the Doña Ana County Board of County Commissioners.
	PILOT payments will be made to both Doña Ana County and Gadsden Independent
another agency in association with the foregone tax	School District based on the lease agreement.
revenue, list the authority for and describe the	
payment, including the agency that is supposed to	
receive the payment	
For any Payments in Lieu of Taxes (PILOTs) or	
similar payments receivable by your agency in	
association with the foregone tax revenue, list the	Admin Fee \$5,000
amount of payments received in the current fiscal	
year	NT / A
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency	IN/A
in association with the foregone tax revenue, list	
the name of the agency and the amount of	
payments received in the current fiscal year	
ray one result in the current install year	
List each specific commitment made by your agency	None
or any other government, other than the tax	
abatement.	
Are any other governments affected by this tax	No
abatement agreement? (Yes or No) If yes, list each	
affected agency and complete an intergovernmental	
disclosure for each such agency.	
disclosure for each such agency.	
If your agency is omitting any information required	None
	None

Agency number for Agency making the disclosure	5007
(Abating Agency)	
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	Gadsden Independent School District
(Affected Agency)	
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	Board of County Commissioners of Doña Ana County.
paid to Affected Agency	·
Gross dollar amount, on an accrual basis, by which	At the time of the assessment the land was classified as farm land without a building.
the Affected Agency's tax revenues were reduced	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
during the reporting period as a result of the tax	\$0.21.
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	

Agency number for Agency making the disclosure	5007
(Abating Agency)	
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	State of New Mexico
(Affected Agency)	
Agency number of Affected Agency	
Agency type of Affected Agency	State of New Mexico
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	Board of County Commissioners of Doña Ana County.
paid to Affected Agency	
Gross dollar amount, on an accrual basis, by which	At the time of the assessment the land was classified as farm land without a building.
the Affected Agency's tax revenues were reduced	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
during the reporting period as a result of the tax	\$0.02.
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	

Agency number for Agency making the disclosure	5007
(Abating Agency)	
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	Doña Ana Branch Community College
(Affected Agency)	
Agency number of Affected Agency	
Agency type of Affected Agency	Doña Ana Branch Community College
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	Board of County Commissioners of Doña Ana County.
paid to Affected Agency	
Gross dollar amount, on an accrual basis, by which	At the time of the assessment the land was classified as farm land without a building.
the Affected Agency's tax revenues were reduced	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
during the reporting period as a result of the tax	\$0.02.
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	

Agency number for Agency making the disclosure	5007
(Abating Agency)	
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement	Doña Ana County Flood Commission
(Affected Agency)	
Agency number of Affected Agency	
Agency type of Affected Agency	Doña Ana County Flood Commission
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Tax abatement program (name and brief	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act",
description)	Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes
	Doña Ana County, New Mexico to issue industrial development bonds and to acquire
	projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been	Board of County Commissioners of Doña Ana County.
paid to Affected Agency	·
Gross dollar amount, on an accrual basis, by which	At the time of the assessment the land was classified as farm land without a building.
the Affected Agency's tax revenues were reduced	Based on the Doña Ana County tax rate table for 2017 the amount of tax abatement is
during the reporting period as a result of the tax	\$0.02.
abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	None
similar payments receivable by the Affected Agency	
in association with the foregone tax revenue, list	
the amount of payments received in the current	
fiscal year	
If the Abating Agency is omitting any information	None
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	

Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Commercial Personal Property Tax Abatement for SUNE EPE2, LLC
Recipient(s) of tax abatement	SunEdison
Parent company(ies) of recipient(s) of tax	
abatement	SunE EPE2, LLC
	Tax Abatement Agreement is a Commercial/Personal property tax abatement for
description)	SunEdison. Property tax due to Dona Ana County is abated at 100% for a term of 10
	years as of 2012.
Specific Tax(es) Being Abated	Property Tax: County Operational and County Debt Service
•	New Mexico's Community Development Incentive Act. Statute 3-64-1 through 3-64-5
agreement was entered into	NMSA 1978
	Promotes trade, industry, and other forms of economic development.
tax abatement	The (DAO) decreted by the second of th
	The agency (DAC) does not collect property taxes from the recipient (SunEdison) for
reduced? (For example: through a reduction of	a 10 year period.
assessed value)	The Absternant is begad on the 1/2 toyable value we the mill notes set by the
	The Abatement is based on the 1/3 taxable value vs the mill rates set by the
	Department of Finance and Administration. The Dona Ana County operational and
dollar amount, a percentage of the tax liability, etc.	Debt Service Levies are abated from the Tax Bill.
Ano those provisions for recents	
Are there provisions for recapturing abated taxes? (Yes or No)	YES
	Clawback: "In the event that the Project permanently ceases operation prior to the
describe them, including the conditions under which abated taxes become eligible for recapture.	
which abated taxes become engible for recapture.	of the Project, commercial personal property taxes that were previously abatedshall
	become due and payable on a proportionate basis".
List each specific commitment made by the	
recipient of the abatement.	CumEdiagn intends to construct and apprets in the County as a new hyginess facility
recipient of the abatement.	SunEdison intends to construct and operate in the County as a new business facility, an approximately 12 megawatt (MW) photovoltaic generating station.
Gross dollar amount, on an accrual basis, by which	
the government's tax revenues were reduced during	Dona Ana County Property Tax Abatement. \$125,050.55
the reporting period as a result of the tax	
abatement agreement.	
For any Payments in Lieu of Taxes (PILOTs) or	N/A
similar payments receivable by your agency or	
another agency in association with the foregone tax	
revenue, list the authority for and describe the	
payment, including the agency that is supposed to	
receive the payment	
For any Payments in Lieu of Taxes (PILOTs) or	N/A
similar payments receivable by your agency in	
association with the foregone tax revenue, list the	
amount of payments received in the current fiscal	
year	
For any Payments in Lieu of Taxes (PILOTs) or	N/A
similar payments receivable by a different agency	
in association with the foregone tax revenue, list	
the name of the agency and the amount of	
payments received in the current fiscal year	
List each specific commitment made by your agency	None
or any other government, other than the tax	
abatement.	
Are any other governments affected by this tax	Yes, The City of Las Cruces
abatement agreement? (Yes or No) If yes, list each	
affected agency and complete an intergovernmental	
disclosure for each such agency.	
If your agency is omitting any information required	None
in this spreadsheet or by GASB 77, cite the legal	
basis for such omission.	

Agency number for Agency making the disclosure	6102
(Abating Agency)	
Abating Agency Name	City of Las Cruces
Abating Agency Type	Governmental
Tax Abatement Agreement Name	City of Las Cruces, New Mexico \$5,000,000 Tax Exempt Industrial Revenue Bonds
	(F&A Diary Products, Inc, Plant Equipment Upgrade Project), 2016 and City of Las
	Cruces Tax Increment Development District Series 2014
Name of agency affected by abatement agreement	Dona Ana County
(Affected Agency)	·
Agency number of Affected Agency	5007
Agency type of Affected Agency	Governmental
Recipient(s) of tax abatement	F&A Diary Products, Inc. and the City of Las Cruces Tax Increment Development
	District.
Tax abatement program (name and brief	City of Las Cruces, New Mexico \$5,000,000 Tax Exempt Industrial Revenue Bonds
description)	(F&A Diary Products, Inc. Plant Equipment Upgrade Project), 2016 - Property tax is
• •	being abated. City of Las Cruces Tax Increment Development District Series 2014 -
	Property tax and GRT are being abated.
Specific Tax(es) Being Abated	Property tax and Gross receipts tax.
	Section 7-36-3, NMSA 1978 and Section 3.2.212.22 NMAC and Sections 5-15-1
paid to Affected Agency	through 5-15-28, NMSA 1978
Gross dollar amount, on an accrual basis, by which	
the Affected Agency's tax revenues were reduced	
during the reporting period as a result of the tax abatement agreement	
For any Payments in Lieu of Taxes (PILOTs) or	N/A
similar payments in Lieu of Taxes (FILOTS) or similar payments receivable by the Affected Agency	N/A
in association with the foregone tax revenue, list	
the amount of payments received in the current fiscal year	
	N/A
If the Abating Agency is omitting any information	
required in this spreadsheet or by GASB 77, cite the	
legal basis for such omission	

# STATE OF NEW MEXICO DOÑA ANA COUNTY NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2018

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.

<u>Community Services (10008)</u> – To provide funding for a variety of County community development projects. This fund has been established to comply with the accountability requirements of the grant agreements.

<u>County Clerk Equipment/Records (10010)</u> – To account for the operations of the county clerk pursuant to NMSA 1978 Section 14-8-12.2.

<u>County Treasurer Fees (10025)</u> – To account for fees collected by the Treasurer's office for employee training and equipment. Created by County Commission Resolution 30-54.

<u>Environmental GRT (10050)</u> – To account for gross receipts taxes collected/disbursed by the NM Taxation and Revenue Department to be used for environmental related projects.

Federal Grants (21135) – To account for federal reimbursements related to the Community Development.

<u>Housing Grant–NMFA (21241)</u> – The Mortgage Finance Authority will facilitate the rehabilitation, reconstruction, or new construction of homes in any New Mexico designated Colonias neighborhood.

<u>Affordable Housing Loan Fund (21250)</u> – To enhance the quality of life of county residents. Identify the needs and barriers to housing development within the County.

<u>DWI Grants (22251)</u> – 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 Finance and Administration. This fund has been established in accordance with 28 CFR 66.20.

<u>Colonia's Initiative (23120)</u> – 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.

<u>Sheriff's Grants State (23300)</u> – To provide funding to allow the County to support New Mexico Intelligence Center initiatives at the S\VB New Mexico High Intensity Drug Trafficking Area. This fund has been established in accordance with grant agreements.

<u>Civil Preparedness (25110)</u> – To account for state grant funding thru the NM Department of Homeland Security for public safety initiatives in support of civil preparedness for disasters.

<u>Correction Fees (25115)</u> – 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.

<u>Farm and Range (25120)</u> – 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.

<u>Health Services Fund (25140)</u> – To account for the activities of the County's operating health care, which provides services to the residents of the County for local health services.

#### STATE OF NEW MEXICO DOÑA ANA COUNTY NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2018

<u>Health Services Grant Fund (25143)</u> – To account for grants pertaining to Health Services are used within this fund.

<u>Crisis Triage Center (25144)</u> – To account for funds committed by County Commission Resolution 2011-81 for the support of a County crisis triage center.

<u>Indigent Hospital Care (25145)</u> – 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 (25150) – In accordance with NMSA 7-38-38.1 - To account for countywide reappraisal funding and expenditures.

<u>Spaceport Gross Receipts Tax (25160)</u> – 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.

<u>Confiscated Assets (25210)</u> – 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.

<u>Law Enforcement Protection (25230)</u> – In accordance with NMSA Section 29-13 - To account for expenditures of the sheriff's department. Financing is provided by the State.

<u>Emergency Medical Services</u> – 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.

<u>DAC Santa Teresa Airport (50020)</u> – To account for the operations of the Santa Teresa Airport.

# STATE OF NEW MEXICO DOÑA ANA COUNTY NON-MAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2018

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

Non-major capital projects funds consist of the following:

Airport FAA Projects (41020) – To account for the cost of developing airports in the County.

HH Capital Projects (45070) – To account for costs of the water system improvements.

<u>Road's Initiative (45093)</u> – To account for the acceptance of non- County maintained roads in the County's maintained road network.

#### NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET AS OF JUNE 30, 2018

		Special Revenue Funds	Capital Projects Funds	Total Non-major Funds
ASSETS	_			
Cash and cash equivalents	\$	2,083,499	3,001,184	5,084,683
Investments		8,573,528	-	8,573,528
Receivables				
Accounts receivables, net		2,542,601	-	2,542,601
Grants receivables		1,054,339	551,812	1,606,151
Interest receivable	_	6,018		6,018
Total receivables		3,602,958	551,812	4,154,770
Total assets	\$	14,259,985	3,552,996	17,812,981
LIABILITIES AND FUND BALAN	CES			
LIABILITIES				
Accounts payable	\$	304,053	84,180	388,233
Accrued payroll liabilities		58,874	-	58,874
Due to other funds		1,422	-	1,422
Unearned revenues		476,356	-	476,356
Other liabilities	_	3,385		3,385
Total Liabilities	_	844,090	84,180	928,270
FUND BALANCES				
Nonspendable		-	-	-
Restricted		11,287,697	2,695,657	13,983,354
Committed		1,984,480	773,159	2,757,639
Assigned		146,872	-	146,872
Unassigned		(3,154)	-	(3,154)
Total fund balances	_	13,415,895	3,468,816	16,884,711
Total liabilities deferred inflows of				
resources, and fund balances	\$ _	14,259,985	3,552,996	17,812,981

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES,

#### AND CHANGES IN FUND BALANCES

## NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2018

REVENUES   Taxes   Gross receipts   \$ 15,257,555   - 15,257,555   Penalties and interest   195   - 195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   195   1			Special Revenue Funds	Capital Projects Funds	Total Non-major Funds
Gross receipts         \$ 15,257,555         -         15,257,555           Penalties and interest         195         -         195           Other taxes         1,195,142         -         1,195,142           Intergovernmental         1,195,107         -         1,459,107           State capital grants         2,77,508         28,524         306,032           Federal operating grants         1,915,100         -         1,915,100           Federal capital grants         -         460,627         460,627           Charges for services         849,986         -         849,986           Investment earnings         108,513         7         108,520           Rents and royalties         287,649         -         287,649           Other revenue         38,751         220,309         608,060           Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES         Current         -         3,809,240         -         3,809,240           Public works         223,448         (9,147)         214,301         1,025,442         -         1,025,442           Public works         223,448         (9,147)         214,301         144         3,232,175 <td>REVENUES</td> <td>_</td> <td></td> <td></td> <td></td>	REVENUES	_			
Penalties and interest         195         -         195           Other taxes         1,195,142         -         1,195,142           Intergovernmental         1,195,142         -         1,195,142           State operating grants         1,459,107         -         1,459,107           State capital grants         277,508         28,524         306,032           Federal operating grants         1,915,100         -         1,915,100           Federal capital grants         -         460,627         460,627           Charges for services         849,986         -         849,986           Investment earnings         108,513         7         108,520           Rents and royalties         287,649         -         287,649           Other revenue         387,751         220,309         608,060           Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES         Current         -         3,809,240         -         3,809,240           Public works         223,448         (9,147)         214,301         +         1,025,442         -         1,025,442         -         1,025,442         Public works         223,448         (9,147)         21,216,8	Taxes				
Penalties and interest         195         -         195           Other taxes         1,195,142         -         1,195,142           Intergovernmental         1,195,142         -         1,195,142           State operating grants         1,459,107         -         1,459,107           State capital grants         277,508         28,524         306,032           Federal operating grants         1,915,100         -         1,915,100           Federal capital grants         -         460,627         460,627           Charges for services         849,986         -         849,986           Investment earnings         108,513         7         108,520           Rents and royalties         287,649         -         287,649           Other revenue         387,751         220,309         608,060           Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES         Current         -         3,809,240         -         3,809,240           Public works         223,448         (9,147)         214,301         1,025,442         -         1,025,442           Public works         223,448         (9,147)         21,216,822         -         12,216,	Gross receipts	\$	15,257,555	-	15,257,555
Intergovernmental	Penalties and interest			-	
Intergovernmental	Other taxes		1,195,142	-	1,195,142
State capital grants         277,508         28,524         306,032           Federal operating grants         1,915,100         -         1,915,100           Federal capital grants         -         460,627         460,627           Charges for services         849,986         -         849,986           Investment earnings         108,513         7         108,520           Rents and royalties         287,649         -         287,649           Other revenue         387,751         220,309         608,060           Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES         Current         Secretal government         3,809,240         -         3,809,240           Public safety         1,025,442         -         1,025,442         -         1,025,442           Public works         223,448         (9,147)         214,301         -         24,216,822         -         12,216,822         -         12,216,822         -         12,226,822         -         220,805         -         220,805         -         220,805         -         220,805         -         220,805         -         220,805         -         220,805         -         22,540,414	Intergovernmental		, , , , ,		, , , , ,
State capital grants         277,508         28,524         306,032           Federal operating grants         1,915,100         -         1,915,100           Federal capital grants         -         460,627         460,627           Charges for services         849,986         -         849,986           Investment earnings         108,513         7         108,520           Rents and royalties         287,649         -         287,649           Other revenue         387,751         220,309         608,060           Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES         Current         Secretal government         3,809,240         -         3,809,240           Public safety         1,025,442         -         1,025,442         -         1,025,442           Public works         223,448         (9,147)         214,301         -         24,216,822         -         12,216,822         -         12,216,822         -         12,226,822         -         220,805         -         220,805         -         220,805         -         220,805         -         220,805         -         220,805         -         220,805         -         22,540,414	State operating grants		1,459,107	-	1,459,107
Federal capital grants         -         460,627         460,627           Charges for services         849,986         -         849,986           Investment earnings         108,513         7         108,520           Rents and royalties         287,649         -         287,649           Other revenue         387,751         220,309         608,060           Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES           Current         General government         3,809,240         -         3,809,240           Public works         223,448         (9,147)         214,301           Health and welfare         12,216,822         -         12,216,822           Community development         220,805         -         220,805           Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         804,124         3,972,247         4,776,371           Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)				28,524	
Charges for services         849,986         -         849,986           Investment earnings         108,513         7         108,520           Rents and royalties         287,649         -         287,649           Other revenue         387,751         220,309         608,060           Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES           Current         General government         3,809,240         -         3,809,240           Public safety         1,025,442         -         1,025,442           Public works         223,448         (9,147)         214,301           Health and welfare         12,216,822         -         12,216,822           Community development         220,805         -         220,805           Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759) <td< td=""><td>Federal operating grants</td><td></td><td>1,915,100</td><td>-</td><td>1,915,100</td></td<>	Federal operating grants		1,915,100	-	1,915,100
Investment earnings   108,513   7   108,520	Federal capital grants		-	460,627	460,627
Rents and royalties         287,649         -         287,649           Other revenue         387,751         220,309         608,060           Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES         Current           General government         3,809,240         -         3,809,240           Public safety         1,025,442         -         1,025,442           Public works         223,448         (9,147)         214,301           Health and welfare         12,216,822         -         12,216,822           Community development         220,805         -         220,805           Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund	Charges for services		849,986	-	849,986
Other revenue         387,751         220,309         608,060           Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES           Current         3,809,240         -         3,809,240           Public safety         1,025,442         -         1,025,442           Public works         223,448         (9,147)         214,301           Health and welfare         12,216,822         -         12,216,822           Community development         220,805         -         220,805           Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year, as re	Investment earnings		108,513	7	108,520
Total revenues         21,738,506         709,467         22,447,973           EXPENDITURES         Current         3,809,240         - 3,809,240           General government         1,025,442         - 1,025,442           Public safety         1,025,442         - 1,025,442           Public works         223,448         (9,147)         214,301           Health and welfare         12,216,822         - 12,216,822           Community development         220,805         - 220,805           Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911	Rents and royalties		287,649	-	287,649
EXPENDITURES Current  General government 3,809,240 - 3,809,240 Public safety 1,025,442 - 1,025,442 Public works 223,448 (9,147) 214,301 Health and welfare 12,216,822 - 12,216,822 Community development 220,805 - 220,805 Capital Outlay Capital Outlay Capital outlay 696,761 2,540,414 3,237,175 Total Expenditures 18,192,518 2,531,267 20,723,785  Excess (deficiency) of revenues over expenditures 3,545,988 (1,821,800) 1,724,188  OTHER FINANCING SOURCES (USES) Transfers in 804,124 3,972,247 4,776,371 Transfers out (3,359,759) (1,100,000) (4,459,759) Total other financing sources (uses) (2,555,635) 2,872,247 316,612  Net change in fund balance 990,353 1,050,447 2,040,800  Fund balances-beginning of year 12,425,542 2,418,369 14,843,911 Restatements Fund balances-beginning of year, as restated 12,425,542 2,418,369 14,843,911	Other revenue		387,751	220,309	608,060
Current         General government       3,809,240       -       3,809,240         Public safety       1,025,442       -       1,025,442         Public works       223,448       (9,147)       214,301         Health and welfare       12,216,822       -       12,216,822         Community development       220,805       -       220,805         Capital Outlay       696,761       2,540,414       3,237,175         Total Expenditures       18,192,518       2,531,267       20,723,785         Excess (deficiency) of revenues over expenditures       3,545,988       (1,821,800)       1,724,188         OTHER FINANCING SOURCES (USES)       804,124       3,972,247       4,776,371         Transfers out       (3,359,759)       (1,100,000)       (4,459,759)         Total other financing sources (uses)       (2,555,635)       2,872,247       316,612         Net change in fund balance       990,353       1,050,447       2,040,800         Fund balances-beginning of year       12,425,542       2,418,369       14,843,911         Restatements       -       -       -       -         Fund balances-beginning of year, as restated       12,425,542       2,418,369       14,843,911 <td>Total revenues</td> <td>_</td> <td>21,738,506</td> <td>709,467</td> <td>22,447,973</td>	Total revenues	_	21,738,506	709,467	22,447,973
Public safety         1,025,442         -         1,025,442           Public works         223,448         (9,147)         214,301           Health and welfare         12,216,822         -         12,216,822           Community development         220,805         -         220,805           Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911					
Public safety         1,025,442         -         1,025,442           Public works         223,448         (9,147)         214,301           Health and welfare         12,216,822         -         12,216,822           Community development         220,805         -         220,805           Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911	General government		3,809,240	-	3,809,240
Public works         223,448         (9,147)         214,301           Health and welfare         12,216,822         -         12,216,822           Community development         220,805         -         220,805           Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911	Public safety			-	
Health and welfare         12,216,822         -         12,216,822           Community development         220,805         -         220,805           Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911	Public works			(9,147)	
Capital Outlay         696,761         2,540,414         3,237,175           Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         804,124         3,972,247         4,776,371           Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911	Health and welfare			-	
Total Expenditures         18,192,518         2,531,267         20,723,785           Excess (deficiency) of revenues over expenditures         3,545,988         (1,821,800)         1,724,188           OTHER FINANCING SOURCES (USES)         804,124         3,972,247         4,776,371           Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911			220,805	-	220,805
Excess (deficiency) of revenues over expenditures 3,545,988 (1,821,800) 1,724,188  OTHER FINANCING SOURCES (USES)  Transfers in 804,124 3,972,247 4,776,371  Transfers out (3,359,759) (1,100,000) (4,459,759)  Total other financing sources (uses) (2,555,635) 2,872,247 316,612  Net change in fund balance 990,353 1,050,447 2,040,800  Fund balances-beginning of year 12,425,542 2,418,369 14,843,911  Restatements	Capital outlay		696,761	2,540,414	3,237,175
expenditures     3,545,988     (1,821,800)     1,724,188       OTHER FINANCING SOURCES (USES)     804,124     3,972,247     4,776,371       Transfers in     804,124     3,972,247     4,776,371       Transfers out     (3,359,759)     (1,100,000)     (4,459,759)       Total other financing sources (uses)     (2,555,635)     2,872,247     316,612       Net change in fund balance     990,353     1,050,447     2,040,800       Fund balances-beginning of year     12,425,542     2,418,369     14,843,911       Restatements     -     -     -     -       Fund balances-beginning of year, as restated     12,425,542     2,418,369     14,843,911	Total Expenditures	_	18,192,518	2,531,267	20,723,785
OTHER FINANCING SOURCES (USES)           Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911					
Transfers in         804,124         3,972,247         4,776,371           Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911	expenditures		3,545,988	(1,821,800)	1,724,188
Transfers out         (3,359,759)         (1,100,000)         (4,459,759)           Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911			0		( :
Total other financing sources (uses)         (2,555,635)         2,872,247         316,612           Net change in fund balance         990,353         1,050,447         2,040,800           Fund balances-beginning of year         12,425,542         2,418,369         14,843,911           Restatements         -         -         -           Fund balances-beginning of year, as restated         12,425,542         2,418,369         14,843,911					
Net change in fund balance       990,353       1,050,447       2,040,800         Fund balances-beginning of year       12,425,542       2,418,369       14,843,911         Restatements       -       -       -         Fund balances-beginning of year, as restated       12,425,542       2,418,369       14,843,911		_			
Fund balances-beginning of year 12,425,542 2,418,369 14,843,911  Restatements	Total other financing sources (uses)	_	(2,555,635)	2,872,247	316,612
Restatements	Net change in fund balance		990,353	1,050,447	2,040,800
Fund balances-beginning of year, as restated       12,425,542       2,418,369       14,843,911         Fund balances-end of the year       \$ 13,415,895       3,468,816       16,884,711	Restatements		12,425,542	2,418,369	14,843,911 -
Fund balances-end of the year \$ 13,415,895 3,468,816 16,884,711	Fund balances-beginning of year, as restate	ed_	12,425,542	2,418,369	14,843,911
	Fund balances-end of the year				16,884,711

#### NON-MAJOR SPECIAL REVENUE FUNDS

## COMBINING BALANCE SHEETS AS OF JUNE 30, 2018

		10008 Community Services	10010 County Clerk Equip/Rcrd	10025 County Treasurer Fees	10050 Environmental GRT
ASSETS	-				
Cash and cash equivalents	\$	19,516	22,969	1,125	2,967
Investments		-	282,234	13,829	36,461
Receivables					
Accounts receivables, net		12,667	-	-	171,571
Interest receivable	_		198	10	26
Total receivables	_	12,667	198	10	171,597
Total assets	\$ _	32,183	305,401	14,964	211,025
LIABILITIES AND FUND BAL	ANCES				
LIABILITIES					
Accounts payable	\$	-	7,492	1,393	-
Unearned revenues	_	19,704		-	
Total liabilities	=	19,704	7,492	1,393	- <del>-</del>
FUND BALANCES					
Nonspendable		-	_	-	-
Restricted		12,479	297,909	-	211,025
Committed		-	-	13,571	-
Assigned		-	-	-	-
Unassigned		-	-	-	-
Total fund balances	_	12,479	297,909	13,571	211,025
Total liabilities, deferred inflows of	f				
resources, and fund balances	\$	32,183	305,401	14,964	211,025

#### NON-MAJOR SPECIAL REVENUE FUNDS

## COMBINING BALANCE SHEETS AS OF JUNE 30, 2018

		21135 Federal Grants	21241 Housing Grant - NMFA	21250 Affordable Housing Loan Fund	22251 DWI Grants	23120 Colonia's Initiative
ASSETS	_	Grants	1411111	Loan Fund	Grants	Initiative
Cash and cash equivalents	\$	_	2,496	375,000	584,957	8,517
Receivables			7.12	0,0,	0 1/20/	,,,
Grants receivables		173,598	-	-	45,718	-
Total receivables	_	173,598	_	-	45,718	-
Total assets	\$	173,598	2,496	375,000	630,675	8,517
LIABILITIES AND FUND BALA	NCES					
LIABILITIES						
Accounts payable	\$	-	-	-	49,684	-
Accrued payroll liabilities		-	-	-	12,792	-
Due to other funds		517	-	-	-	-
Unearned revenues	_	<u> </u>	2,496	<u> </u>		-
Total liabilities	<u> </u>	517	2,496		62,476	
FUND BALANCES						
Nonspendable		-	-	-	-	-
Restricted		173,081	-	-	568,199	8,517
Committed		-	-	375,000	-	-
Assigned		-	-	-	-	-
Unassigned	_		<u> </u>	<u> </u>	<u> </u>	
Total fund balances	_	173,081	<u>-</u> _	375,000	568,199	8,517
Total liabilities, deferred inflows of						
resources, and fund balances	\$ _	173,598	2,496	375,000	630,675	8,517

#### NON-MAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEETS

#### AS OF JUNE 30, 2018

		23300 Sheriff's Grants State	25110 Civil Preparedness	25115 Correction Fees	25120 Farm and Range	
ASSETS						
Cash and cash equivalents	\$	-	7,022	46,437	1,004	
Investments		-	84,093	570,593	12,335	
Receivables						
Accounts receivables, net		-	-	100,454	-	
Grants receivables		480,135	39,017	-	-	
Interest receivable		_	59	401	9	
Total receivables		480,135	39,076	100,855	9	
Total assets	\$ _	480,135	130,191	717,885	13,348	
LIABILITIES AND FUND BALANCE LIABILITIES Accounts payable Accrued payroll liabilities	<b>S</b>	26,506 5,746	- -	652 -	- -	
Due to other funds		905	-	-	-	
Unearned revenues		_	6,822			
Total liabilities	_	33,157	6,822	652		
FUND BALANCES						
Nonspendable		-	-	-	-	
Restricted		446,978	123,369	717,233	13,348	
Committed		-	-	-	-	
Assigned		-	-	-	-	
Unassigned	_	_				
Total fund balances	_	446,978	123,369	717,233	13,348	
Total liabilities, deferred inflows of						
resources, and fund balances	\$ _	480,135	130,191	717,885	13,348	

#### NON-MAJOR SPECIAL REVENUE FUNDS

#### COMBINING BALANCE SHEETS AS OF JUNE 30, 2018

		25140 Health Services (SLIAG)	25143 Health Services Grant Fund	25144 Crisis Triage Center	25145 Indigent Hospital Care	25150 Reappraisal Administrative Fees
ASSETS	_					
Cash and cash equivalents	\$	250,846	394,653	120,039	153,804	72,797
Investments		3,082,302	-	1,474,996	1,889,890	894,506
Receivables						
Accounts receivables, net		733,026	-	-	1,092,370	-
Grants receivables		315,871	-	-	-	-
Interest receivable	_	2,167	<u> </u>	1,037	1,329	629
Total receivables		1,051,064	-	1,037	1,093,699	629
Total assets	\$	4,384,212	394,653	1,596,072	3,137,393	967,932
LIABILITIES AND FUND BALAN	CES					
LIABILITIES						
Accounts payable	\$	68,571	-	163	51,206	89,550
Accrued payroll liabilities		27,492	84	-	-	10,428
Unearned revenues	_	49,611	397,723		-	
Total liabilities	_	145,674	397,807	163	51,206	99,978
FUND BALANCES						
Nonspendable		-	-	-	-	-
Restricted		4,091,666	-	-	3,086,187	867,954
Committed		-	-	1,595,909	-	-
Assigned		146,872	-	-	-	-
Unassigned		-	(3,154)	-	-	-
Total fund balances	_	4,238,538	(3,154)	1,595,909	3,086,187	867,954
Total liabilities, deferred inflows of						
resources, and fund balances	\$_	4,384,212	394,653	1,596,072	3,137,393	967,932

#### DOÑA ANA COUNTY

#### NON-MAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEETS AS OF JUNE 30, 2018

	_	25160 Spaceport Gross Receipts	25210 Confiscated Assets	25230 Law Enforcement Protection	Emergency Medical Services	50020 DAC Santa Teresa Airport	Total
ASSETS							
Cash and cash equivalents	\$	-	446	596	1,917	16,391	2,083,499
Investments		-	-	7,322	23,556	201,411	8,573,528
Receivables							
Accounts receivables, net		417,209	-	-	-	15,304	2,542,601
Grants receivables		-	-	-	-	-	1,054,339
Interest receivable	_		=	5	6	142	6,018
Total receivables	_	417,209	=	5	6	15,446	3,602,958
Total assets	\$ _	417,209	446	7,923	25,479	233,248	14,259,985
LIABILITIES AND FUND BALANCE	ES						
LIABILITIES							
Accounts payable	\$	-	-	-	5,374	3,462	304,053
Accrued payroll liabilities		-	-	-	-	2,332	58,874
Due to other funds		-	-	-	-	-	1,422
Unearned revenues		-	-	-	-	-	476,356
Other liabilities	_		-		-	3,385	3,385
Total liabilities	_	<u> </u>	<u> </u>		5,374	9,179	844,090
FUND BALANCES  Nonspendable		_	_	_	_	_	_
Restricted		417,209	446	7,923	20,105	224,069	11,287,697
Committed		-	-	7,9=3	-0,100		1,984,480
Assigned		_	_	_	_	_	146,872
Unassigned		_	_	_	_	_	(3,154)
Total fund balances	_	417,209	446	7,923	20,105	224,069	13,415,895
Total liabilities, deferred inflows of resources, and fund balances	\$	417,209	446	7,923	25,479	233,248	14,259,985

#### NON-MAJOR CAPITAL PROJECTS FUNDS

## COMBINING BALANCE SHEETS AS OF JUNE 30, 2018

		41020 Airport FAA	45070 HH Capital	45093 Road's	
		Projects	Improvements	Initiative	Total
ASSETS					
Cash and cash equivalents	\$	-	773,159	2,228,025	3,001,184
Receivables					
Grants receivables	_	551,812			551,812
Total receivables	_	551,812			551,812
Total assets	\$	551,812	773,159	2,228,025	3,552,996
LIABILITIES AND FUND BALAN	CES				
LIABILITIES					
Accounts payable	\$			84,180	84,180
Total liabilities	_			84,180	84,180
FUND BALANCES					
Nonspendable		-	-	-	-
Restricted		551,812	-	2,143,845	2,695,657
Committed		-	773,159	-	773,159
Assigned		-	-	-	-
Unassigned		-		<u> </u>	
Total fund balances	_	551,812	773,159	2,143,845	3,468,816
Total liabilities, deferred inflows of					
resources, and fund balances	\$	551,812	773,159	2,228,025	3,552,996

#### DOÑA ANA COUNTY

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES,

#### AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2018

		10008	10010 County	10025 County	10050
		Community Services	Clerk Equip/Rcrd	Treasurer Fees	Environmental GRT
REVENUES	_				
Taxes					
Gross receipts	\$	-	-	-	833,137
Intergovernmental					
State operating grants		15,630	-	-	-
Federal operating grants		2,000	-	-	-
Charges for services		-	230,586	2,990	-
Investment earnings		-	3,649	172	1,578
Other revenue		4,812	100	805	-
Total revenues	_	22,442	234,335	3,967	834,715
EXPENDITURES					
Current					
General government		1,996	247,381	5,086	-
Community development		20,442	-	-	-
Total expenditures	_	22,438	247,381	5,086	
Excess (deficiency) of revenues over					
expenditures		4	(13,046)	(1,119)	834,715
OTHER FINANCING SOURCES (USES)					
Transfers in		_	-	_	_
Transfers out		(62,602)	-	-	(840,000)
Total other financing sources (uses)	_	(62,602)	-	-	(840,000)
Net change in fund balance		(62,598)	(13,046)	(1,119)	(5,285)
Fund balances-beginning of year		75,077	310,955	14,690	216,310
Restatements	_			-	
Fund balances-beginning of year, as restat	ed	75,077	310,955	14,690	216,310
Fund balances-end of the year	\$	12,479	297,909	13,571	211,025

#### DOÑA ANA COUNTY

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES,

## AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2018

	21135	21241 Housing	21250 Affordable	22251	23120
	Federal Grants	Grant - NMFA	Housing Loan Fund	DWI Grants	Colonia's Initiative
REVENUES			<del>-</del>	· ·	-
Taxes					
Penalties and interest \$	-	-	-	195	-
Intergovernmental					
State operating grants	-	-	-	1,160,087	-
State capital grants	-	-	-	-	277,508
Federal operating grants	199,542	-	-	-	-
Charges for services	-	-	-	235,726	-
Other revenue				157	_
Total revenues	199,542		<u> </u>	1,396,165	277,508
EXPENDITURES					
Current					
Health and welfare	-	-	-	1,284,823	-
Community development	200,363	-	-	-	-
Capital outlay					
Capital outlay				13,270	277,508
Total expenditures	200,363			1,298,093	277,508
Excess (deficiency) of revenues over					
expenditures	(821)	-	-	98,072	-
OTHER FINANCING SOURCES (USES)					
Transfers in	130,361	-	375,000	-	-
Transfers out	-	-	-	-	(57,372)
Total other financing sources (uses)	130,361		375,000		(57,372)
Net change in fund balance	129,540	-	375,000	98,072	(57,372)
Fund balances-beginning of year	43,541	-	-	470,127	65,889
Restatements					
Fund balances-beginning of year, as restated	43,541			470,127	65,889
Fund balances-end of the year \$	173,081		375,000	568,199	8,517

#### DOÑA ANA COUNTY

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES,

#### AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2018

	23300 Sheriff's Grants State	25110 Civil Preparedness	25115 Correction Fees	25120 Farm and Range
REVENUES	State	Trepareuness		runge
Intergovernmental				
State operating grants \$	-	75,118	_	_
Federal operating grants	671,744	99,965	-	-
Charges for services	-	-	323,496	17,072
Investment earnings	-	1,632	6,557	138
Other revenue	120,059	9	-	-
Total revenues	791,803	176,724	330,053	17,210
EXPENDITURES				
Current				
Public safety	758,390	28,694	16,433	36,499
Capital outlay				
Capital outlay	27,299	-	176,813	-
Total expenditures	785,689	28,694	193,246	36,499
Excess (deficiency) of revenues over				
expenditures	6,114	148,030	136,807	(19,289)
OTHER FINANCING SOURCES (USES)				
Transfers in	273,763	-	-	25,000
Transfers out	(185,138)	(261,894)	-	-
Total other financing sources (uses)	88,625	(261,894)		25,000
Net change in fund balance	94,739	(113,864)	136,807	5,711
Fund balances-beginning of year Restatements	352,239	237,233	580,426	7,637
Fund balances-beginning of year, as restated	352,239	237,233	580,426	7,637
Fund balances-end of the year \$	446,978	123,369	717,233	13,348
= and parameter the four	740,370	123,309	/1/,-33	10,040

#### DOÑA ANA COUNTY

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES,

## AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2018

	25140 Health Services (SLIAG)	25143 Health Services Grant Fund	25144 Crisis Triage Center	25145 Indigent Hospital Care	25150 Reappraisal Administrative Fees
REVENUES			<del></del> -		
Taxes					
Gross receipts	\$ 6,339,326	-	-	5,833,817	-
Other taxes	-	-	-	-	1,195,142
Intergovernmental					
State operating grants	72,711	-	-	-	-
Federal operating grants	924,697	17,152	-	-	-
Investment earnings	39,552	-	18,159	23,359	9,625
Other revenue	7,163	-	-	137,161	8,535
Total revenues	7,383,449	17,152	18,159	5,994,337	1,213,302
EXPENDITURES					
Current					
General government	-	-	_	-	1,331,942
Health and welfare	5,597,436	20,306	13,892	5,300,365	-
Capital outlay	0,037710	, ,	<u> </u>	0,0 ,0 0	
Capital outlay	-	-	-	-	41,522
Total expenditures	5,597,436	20,306	13,892	5,300,365	1,373,464
Excess (deficiency) of revenues over					
expenditures	1,786,013	(3,154)	4,267	693,972	(160,162)
OTHER FINANCING SOURCES (USES)					
Transfers in	_	_	_	_	_
Transfers out	(1,946,003)	-	-	-	-
Total other financing sources (uses)	(1,946,003)		-	-	
Net change in fund balance	(159,990)	(3,154)	4,267	693,972	(160,162)
Fund balances-beginning of year	4,398,528	-	1,591,642	2,392,215	1,028,116
Restatements	,		<u>-</u> .		
Fund balances-beginning of year, as restate			1,591,642	2,392,215	1,028,116
Fund balances-end of the year	\$ 4,238,538	(3,154)	1,595,909	3,086,187	867,954

#### DOÑA ANA COUNTY

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES,

#### AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2018

REVENUES Taxes Gross receipts \$ Penalties and interest Other taxes Intergovernmental State operating grants State capital grants Federal operating grants Charges for services Investment earnings Rents and royalties Other revenue Total revenues  EXPENDITURES	2,251,275 - - - - - - -	- - - -	- - -	- - -	Airport -	15,257,555 195
Gross receipts Penalties and interest Other taxes Intergovernmental State operating grants State capital grants Federal operating grants Charges for services Investment earnings Rents and royalties Other revenue Total revenues	2,251,275 - - - - - - -	- - - -	- - -	- - -	- - -	
Penalties and interest Other taxes Intergovernmental State operating grants State capital grants Federal operating grants Charges for services Investment earnings Rents and royalties Other revenue Total revenues	2,251,275 - - - - - - -	-	- -	- - -	- -	
Other taxes Intergovernmental State operating grants State capital grants Federal operating grants Charges for services Investment earnings Rents and royalties Other revenue Total revenues	- - - - - -	- - -	- -	-	-	195
Intergovernmental State operating grants State capital grants Federal operating grants Charges for services Investment earnings Rents and royalties Other revenue Total revenues	- - - - -	- - -	-	-	_	
State operating grants State capital grants Federal operating grants Charges for services Investment earnings Rents and royalties Other revenue Total revenues	- - - - -	- - -	-			1,195,142
State capital grants Federal operating grants Charges for services Investment earnings Rents and royalties Other revenue Total revenues	- - - - -	- - -	-			
Federal operating grants Charges for services Investment earnings Rents and royalties Other revenue Total revenues	- - - -			135,561	-	1,459,107
Charges for services Investment earnings Rents and royalties Other revenue Total revenues	- - -	-	-	-	-	277,508
Investment earnings Rents and royalties Other revenue Total revenues	- -		_	-	-	1,915,100
Investment earnings Rents and royalties Other revenue Total revenues	- -	-	_	-	40,116	849,986
Rents and royalties Other revenue Total revenues	_	72	659	961	2,400	108,513
Other revenue  Total revenues		-	-	´ -	287,649	287,649
	-	1,568	105,000	182	2,200	387,751
EXPENDITURES	2,251,275	1,640	105,659	136,704	332,365	21,738,506
Current						
General government	2,222,835	-	-	-	-	3,809,240
Public safety	-	(53,091)	98,944	139,573	-	1,025,442
Public works	-	-	-	-	223,448	223,448
Health and welfare	-	-	-	-	-	12,216,822
Community development	-	-	-	-	-	220,805
Capital outlay						
Capital outlay	<del></del> .	59,003	<del></del> .	16,248	85,098	696,761
Total expenditures	2,222,835	5,912	98,944	155,821	308,546	18,192,518
Excess (deficiency) of revenues over						
expenditures	28,440	(4,272)	6,715	(19,117)	23,819	3,545,988
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	804,124
Transfers out				=	(6,750)	(3,359,759)
Total other financing sources (uses)			<del>-</del> .	-	(6,750)	(2,555,635)
Net change in fund balance	28,440	(4,272)	6,715	(19,117)	17,069	990,353
Fund balances-beginning of year Restatements	388,769	4,718	1,208	39,222	207,000	12,425,542
Fund balances-beginning of year, as restated	-				-	-
Fund balances-end of the year \$	388,769	4,718	1,208	39,222	207,000	12,425,542

#### DOÑA ANA COUNTY

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

#### NON-MAJOR CAPITAL PROJECTS FUNDS FOR THE YEAR ENDED JUNE 30, 2018

	41020 Airport	45070 HH	45093	
	FAA	Capital	Road's	
	Projects	Improvements	Initiative	Total
REVENUES	•			
Intergovernmental				
State capital grants	\$ 28,524	-	-	28,524
Federal capital grants	460,627	-	-	460,627
Investment earnings	7	-	-	7
Other revenue		220,309		220,309
Total revenues	489,158	220,309		709,467
EXPENDITURES				
Current				
Public works	(9,147)	-	-	(9,147)
Capital outlay				
Capital outlay	523,998	1,543,984	472,432	2,540,414
Total expenditures	514,851	1,543,984	472,432	2,531,267
Excess (deficiency) of revenues over				
expenditures	(25,693)	(1,323,675)	(472,432)	(1,821,800)
OTHER FINANCING SOURCES (USES)				
Transfers in	508,440	847,530	2,616,277	3,972,247
Transfers out	500,440	(1,100,000)	2,010,2//	(1,100,000)
Total other financing sources (uses)	508,440	(252,470)	2,616,277	2,872,247
Total other infancing sources (ases)	500,440	(232,4/0)	2,010,2//	2,0/2,24/
Net change in fund balance	482,747	(1,576,145)	2,143,845	1,050,447
Fund balances-beginning of year	69,065	2,349,304	_	2,418,369
Restatements	-	-,547,504	_	-,410,309
Fund balances-beginning of year, as restated	69,065	2,349,304		2,418,369
Fund balances-end of the year		773,159	2,143,845	3,468,816
	00-,91	770,-09	10, 10	0,100,010

#### STATE OF NEW MEXICO DOÑA ANA COUNTY NON-MAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED JUNE 30, 2018

<u>Salem/Ogas Wastewater (50043)</u> – To account for the service activities of the wastewater system.

<u>La Union Wastewater (50046)</u> – To account for the service activities of the wastewater system.

<u>Doña Ana Wastewater System (50064)</u> – To account for the service activities of the wastewater system.

<u>Las Palmeras/Montana Vista Wastewater (50065)</u> – To account for the service activities of the wastewater system.

San Miguel Water System (50066) – To account for the service activities of the wastewater system.

<u>Rincon Wastewater (50067)</u> – 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.

#### NON-MAJOR ENTERPRISE FUNDS COMBINING STATEMENT OF NET POSITION AS OF JUNE 30, 2018

		50043	50046	50064	50065 Las Palmeras/
		Salem/Ogas Wastewater System	La Union Wastewater System	Dona Ana Wastewater System	Montana Vista Wastewater
ASSETS	_	_			
Current assets:					
Cash and cash equivalents	\$	2,141	2,501	-	-
Investments		26,306	30,736	-	-
Receivables					
Accounts receivables, net		10,508	12,916	-	-
Interest receivable	-	18	22		
Total receivables	-	10,526	12,938		
Total current assets		38,973	46,175	-	-
Non-current assets:					
Capital assets, net	_	2,323,803	3,687,205	2,318,451	409,773
Total non-current assets		2,323,803	3,687,205	2,318,451	409,773
Total assets	\$	2,362,776	3,733,380	2,318,451	409,773
LIABILITIES					
Current liabilities:					
Accounts payable	\$	1,459	102	-	-
Accrued interest payable		2,508	2,777	-	-
Accrued payroll liabilities		458	316	-	-
Compensated absences		5,732	4,010	-	-
Bonds and notes payable		32,932	36,464	-	-
Other liabilities		4,661	4,299	-	1,600
Total current liabilities	-	47,750	47,968		1,600
Non-current liabilities:					
Bonds and notes payable		367,794	407,238	-	-
Compensated absences		3,440	2,407	-	-
Total non-current liabilities	-	371,234	409,645		
Total liabilities		418,984	457,613	-	1,600
NET POSITION					
Net investment in capital assets		1,923,077	3,243,503	2,318,451	409,773
Unrestricted	_	20,715	32,264		(1,600)
Total net position	_	1,943,792	3,275,767	2,318,451	408,173
Total liabilities and net position	\$ _	2,362,776	3,733,380	2,318,451	409,773

### DOÑA ANA COUNTY

### NON-MAJOR ENTERPRISE FUNDS COMBINING STATEMENT OF NET POSITION AS OF JUNE 30, 2018

		50066 San Miguel Water System	50067 Rincon Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
ASSETS	-				
Current assets:					
Cash and cash equivalents	\$	-	485	30,093	35,220
Investments		-	5,959	365,530	428,531
Receivables					
Accounts receivables, net		-	4,925	-	28,349
Interest receivable		-	4	257	301
Total receivables	-	-	4,929	257	28,650
Total current assets	-	-	11,373	395,880	492,401
Non-current assets:					
Capital assets, net		_	1,123,847	1,105,041	10,968,120
Total non-current assets	-	-	1,123,847	1,105,041	10,968,120
Total assets	\$	-	1,135,220	1,500,921	11,460,521
LIABILITIES Current liabilities:					
Accounts payable	\$	-	41	-	1,602
Accrued interest payable		-	-	-	5,285
Accrued payroll liabilities		-	817	-	1,591
Compensated absences		-	11,312	-	21,054
Bonds and notes payable		-	-	-	69,396
Other liabilities	_		1,032		11,592
Total current liabilities		-	13,202	-	110,520
Non-current liabilities: Bonds and notes payable		_			775 000
Compensated absences		_	6,787	_	775,032 12,634
Total non-current liabilities	-		6,787		787,666
Total non-current napinties	-		0,707		/6/,000
Total liabilities		-	19,989	-	898,186
NET POSITION					
Net investment in capital assets		-	1,123,847	1,105,041	10,123,692
Unrestricted	-		(8,616)	395,880	438,643
Total net position	_		1,115,231	1,500,921	10,562,335
Total liabilities and net position	\$ _		1,135,220	1,500,921	11,460,521

### DOÑA ANA COUNTY

### NON-MAJOR ENTERPRISE FUNDS

## COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

FOR THE YEAR ENDED JUNE 30, 2018

	50043	50046	50064	50065 Las Palmeras/
	Salem/Ogas Wastewater System	La Union Wastewater System	Dona Ana Wastewater System	Montana Vista Wastewater
OPERATING REVENUES			_	
Charges for services \$	4,921	4,530	-	-
Charges for sewerage service	91,312	103,461	-	-
Other revenue	4,817	5,523		
Total operating revenues	101,050	113,514	-	
OPERATING EXPENSES				
Personnel services - salaries and wages	27,463	15,966	-	-
Personnel services - employee benefits	11,562	12,046	-	-
Professional and technical services	3,561	31,735	10,370	-
Utilities	22,679	4,114	559	-
Other operating expenses	1,072	30,782	-	-
Depreciation	78,624	179,671	73,274	13,332
Total operating expenses	144,961	274,314	84,203	13,332
Operating income (loss)	(43,911)	(160,800)	(84,203)	(13,332)
NON-OPERATING REVENUES (EXPENSES	)			
Investment earnings	372	712	239	-
Interest expense	(532)	-	-	-
Total non-operating revenues (expenses)	(160)	712	239	
Income (loss) before transfers	(44,071)	(160,088)	(83,964)	(13,332)
Transfers in	15,000	78,374	-	_
Transfers out	(33,892)	(68,474)	(59,743)	-
Total transfers in (out)	(18,892)	9,900	(59,743)	
Change in net position	(62,963)	(150,188)	(143,707)	(13,332)
Beginning net position Restatement	2,006,755	3,425,955	2,462,158	421,505
Beginning net position-as restated	2,006,755	3,425,955	2,462,158	421,505
Net position-end of the year \$ =	1,943,792	3,275,767	2,318,451	408,173

### DOÑA ANA COUNTY

### NON-MAJOR ENTERPRISE FUNDS

### COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS FOR THE YEAR ENDED JUNE 30, 2018

	50066 San Miguel Water System	50067 Rincon Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services \$	_	6,981	_	16,432
Charges for sewerage service	_	35,444	_	230,217
Other revenue	-	2,300	-	12,640
Total operating revenues		44,725	-	259,289
OPERATING EXPENSES				
Personnel services - salaries and wages	_	46,527	_	89,956
Personnel services - employee benefits	_	17,620	_	41,228
Professional and technical services	-	4,621	-	50,287
Utilities	-	9,672	-	37,024
Other operating expenses	-	22,576	241,924	296,354
Depreciation	-	32,055	153,879	530,835
Total operating expenses		133,071	395,803	1,045,684
Operating income (loss)	-	(88,346)	(395,803)	(786,395)
NON-OPERATING REVENUES (EXPENSES)				
Investment earnings	_	98	4,276	5,697
Interest expense	_	-	(47,959)	(48,491)
Total non-operating revenues (expenses)	-	98	(43,683)	(42,794)
Income (loss) before transfers	-	(88,248)	(439,486)	(829,189)
Transfers in	-	41,626	323,682	458,682
Transfers out	_	-	-	(162,109)
Total transfers in (out)		41,626	323,682	296,573
Change in net position	-	(46,622)	(115,804)	(532,616)
Beginning net position	(463)	1,161,853	1,616,725	11,094,488
Restatement	463	-	-	463
Beginning net position-as restated		1,161,853	1,616,725	11,094,951
Net position-end of the year \$		1,115,231	1,500,921	10,562,335

## STATE OF NEW MEXICO DOÑA ANA COUNTY

### NON-MAJOR ENTERPRISE FUNDS COMBINING STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2018

	50043	50046	50064	50065 Las Palmeras/
	Salem/Ogas Wastewater System	La Union Wastewater System	Dona Ana Wastewater System	Montana Vista Wastewater
CASH FLOWS FROM	-			
OPERATING ACTIVITIES:				
Receipts from customers \$	84,496	92,582	8,117	-
Payments to employees	(32,191)	(26,512)	-	-
Payments to suppliers	(18,098)	(58,275)	(10,929)	-
Other receipts/(payments)	4,817	5,523		
Net cash provided (used) by				
operating activities	39,024	13,318	(2,812)	
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	15,000	78,374	_	_
Operating subsidies and transfers	13,000	/0,3/4		
to other funds	(33,892)	(68,474)	(59,743)	_
Net cash provided by (used for)	(33,092)	(00,4/4)	(33)/43/	
noncapital financing activities	(18,892)	9,900	(59,743)	
CASH FLOWS FROM CAPITAL AND				
RELATED FINANCING ACTIVITIES:				
Principal payments	(26,723)	(53,991)	_	_
Interest payments	(532)	-	_	_
Net cash provided by (used for) capital	(33-)			
and related financing activities	(27,255)	(53,991)		
CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Interest and dividends	372	712	238	_
Net cash provided by (used for)	3/-	/ 1=		
investing activities	372	712	238	
Net increase/(decrease) in cash				
and cash equivalents	(6,751)	(30,061)	(62,317)	_
Balances - beginning of year	8,892	32,562	62,317	<u>-</u>
Balances - end of year \$	2,141	2,502	- 02,31/	
Σαιαιισού οπα οι γοαι φ	-,:41	2,331		

### DOÑA ANA COUNTY

### NON-MAJOR ENTERPRISE FUNDS COMBINING STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2018

	50066 San Miguel Water System	50067 Rincon Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
CASH FLOWS FROM	-			
OPERATING ACTIVITIES:				
Receipts from customers \$	-	37,458	(71)	222,582
Payments to employees	-	(53,743)	(	(112,446)
Payments to suppliers	-	(33,408)	(241,924)	(362,634)
Other receipts/(payments)		2,300	<del>-</del> -	12,640
Net cash provided (used) by operating activities		(47,393)	(241,995)	(239,858)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	-	41,626	323,682	458,682
Operating subsidies and transfers to other funds				(162,109)
Net cash provided by (used for)				
noncapital financing activities	<del>-</del>	41,626	323,682	296,573
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal payments	-	-	-	(80,714)
Interest payments		<del>-</del> -	(47,959)	(48,491)
Net cash provided by (used for) capital and related financing activities			(47,959)	(129,205)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and dividends		98	4,276	5,696
Net cash provided by (used for) investing activities		98	4,276	5,696
Net increase/(decrease) in cash				
and cash equivalents	-	(5,669)	38,004	(66,794)
Balances - beginning of year		6,154	(7,911)	102,014
Balances - end of year \$		485	30,093	35,220

### STATE OF NEW MEXICO DOÑA ANA COUNTY NON-MAJOR ENTERPRISE FUNDS

### COMBINING STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2018

		50043	50046	50064	50065 Las Palmeras/	
		Salem/Ogas Wastewater System	La Union Wastewater System	Dona Ana Wastewater System	Montana Vista Wastewater	
Reconciliation of operating income/(loss)	_			-		
to net cash provided/(used) by operating activities:						
Operating income/(loss)	\$	(43,911)	(160,800)	(84,203)	(13,332)	
Adjustments:						
Depreciation expense		78,624	179,671	73,274	13,332	
Bad debt expense		6,508	9,197	-	-	
Change in assets and liabilities:						
Receivables		(11,737)	(15,409)	8,117	-	
Accounts Payable		1,442	83	-	-	
Accrued expenses and other liabilities		1,264	(924)	-	-	
Compensated absences		6,834	1,500	-	-	
Net cash provided by (used for)						
operating activities	\$	39,024	13,318	(2,812)		

## STATE OF NEW MEXICO DOÑA ANA COUNTY

### NON-MAJOR ENTERPRISE FUNDS COMBINING STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2018

	50066 San Miguel Water System	50067 Rincon Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:				
Operating income/(loss)	\$ -	(88,346)	(395,803)	(786,395)
Adjustments:				
Depreciation expense	-	32,055	153,879	530,835
Bad debt expense	-	3,211	-	18,916
Restatement	463	-	-	463
Change in assets and liabilities:				
Receivables	-	(4,967)	(71)	(24,067)
Accounts Payable	(338)	(53)	-	1,134
Accrued expenses and other liabilities	(125)	303	-	518
Compensated absences	-	10,404	-	18,738
Net cash provided by (used for)				
operating activities	\$ -	(47,393)	(241,995)	(239,858)

### DOÑA ANA COUNTY

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS

### FOR THE YEAR ENDED JUNE 30, 2018

		Balance June 30, 2017	Additions	Deductions	Balance June 30, 2018
COST TO STATE/TREASURER 10020	-		1144110115		
Assets					
Cash and cash equivalents	\$ =	3,200	110,086	(112,076)	1,210
<b>Liabilities</b> Due to others	\$ _	3,200	110,086	(112,076)	1,210
INMATE TRUST FUND					
25112 Assets					
Cash and cash equivalents	\$	39,378	1,700,801	(1,699,298)	40,881
Liabilities	T =	37,37 -	-,,,	(-,-,),-,-,-,	10,000
Due to others	\$ _	39,378	1,700,801	(1,699,298)	40,881
INMATE WELFARE FUND					
25113 Assets					
Cash and cash equivalents	\$	1,075,058	2,291,695	(3,366,753)	-
Other receivables Total assets	_	9,952 1,085,010	19,903 2,311,598	(29,855) (3,396,608)	
Liabilities	_	1,005,010	2,311,598	(3,390,008)	
Due to others		165,004	32,143	(197,147)	_
Control accounts (other liabilities)	_	920,006	2,279,455	(3,199,461)	
Total liabilities	\$ =	1,085,010	2,311,598	(3,396,608)	
CHILDREN'S TRUST FUND					
70010					
Assets	_		0		
Cash and cash equivalents  Liabilities	\$ =	2,490	25,798	(26,473)	1,815
Due to others	\$_	2,490	25,798	(26,473)	1,815
PROPERTY TAX FUND					
70040					
Assets					
Cash and cash equivalents	\$	1,435,179	129,119,543	(129,332,433)	1,222,289
Taxes receivable, net	_	6,857,045	6,469,959	(6,857,045)	6,469,959
Total assets Liabilities	=	8,292,224	135,589,502	(136,189,478)	7,692,248
Accounts payable		1,815	262,851	(264,015)	651
Taxes paid in advance		295,886	653,714	(552,423)	397,177
Taxes in suspense		850,913	3,439,244	(3,236,669)	1,053,488
Due to others		929,677	125,470,867	(125,922,438)	478,106
Unearned revenue		6,213,933	5,762,826	(6,213,933)	5,762,826
Total liabilities	\$ _	8,292,224	135,589,502	(136,189,478)	7,692,248

### DOÑA ANA COUNTY

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS

### FOR THE YEAR ENDED JUNE 30, 2018

		Balance June 30,			Balance June 30,
		2017	Additions	<b>Deductions</b>	2018
AIRPORT ROAD -SPECIAL ASS	SESSMEN	T -2001A			
70050					
Assets					
Cash and cash equivalents	\$	-	584,046	(570,413)	13,633
Receivable		1,162	400,743	(383,796)	18,109
Total assets	_	1,162	984,789	(954,209)	31,742
Liabilities	·				
Due to others	\$ =	1,162	984,789	(954,209)	31,742
TOTALS - ALL AGENCY FUNDS	S				
Assets					
Cash and cash equivalents	\$	2,555,305	133,831,969	(135,107,446)	1,279,828
Taxes receivable		6,857,045	6,469,959	(6,857,045)	6,469,959
Other receivables		11,114	420,646	(413,651)	18,109
Total assets	_	9,423,464	140,722,574	(142,378,142)	7,767,896
Liabilities	· <u> </u>	,			_
Accounts payable		1,815	262,851	(264,015)	651
Taxes paid in advance		295,886	653,714	(552,423)	397,177
Taxes in suspense		850,913	3,439,244	(3,236,669)	1,053,488
Due to others		2,060,917	130,603,939	(132,111,102)	553,754
Unearned revenue	_	6,213,933	5,762,826	(6,213,933)	5,762,826
Total liabilities	\$	9,423,464	140,722,574	(142,378,142)	7,767,896

### DOÑA ANA COUNTY

## SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF DOÑA ANA COUNTY'S PROPORTIONATE SHARE

### OF THE NET PENSION LIABILITY

## PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN LAST 10 FISCAL YEARS\*

	_	2018	2017	2016	2015
		Measurement Date as of			
	_	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
The County's proportion of the net pension liability (asset) (%)					
Municipal General		2.8809%	2.8537%	2.7176%	2.8351%
Municipal Police		3.1108%	3.1363%	2.9655%	3.0821%
Municipal Fire		0.5723%	0.5615%	0.5785%	0.5600%
•		2.4040%	2.4139%	2.2292%	2.2646%
The County's proportionate share of the net pension liability (asset) (\$)					
Municipal General	\$	39,586,003	45,592,523	27,708,287	22,116,823
Municipal Police		17,282,534	23,140,555	14,259,786	10,046,985
Municipal Fire		3,274,383	3,745,776	2,985,647	2,337,436
	\$	60,142,920	72,478,854	44,953,720	34,501,244
The County's covered payroll					
Municipal General	\$	25,305,749	25,450,766	22,480,869	23,014,404
Municipal Police		6,411,370	6,463,042	5,807,915	5,935,459
Municipal Fire	_	693,478	679,972	656,416	623,793
	\$	32,410,597	32,593,781	28,945,200	29,573,657
The County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll					
Municipal General		156%	179%	123%	96%
Municipal Police		270%	358%	246%	169%
Municipal Fire		472%	551%	455%	375%
Plan fiduciary net position as a percentage of the total pension liability					
Municipal General		73.74%	69.18%	76.99%	81.29%
Municipal Police		73.74%	69.18%	76.99%	81.29%
Municipal Fire		73.74%	69.18%	76.99%	81.29%

<sup>\*</sup>Governmental Accounting Standards Board Statement 68 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the County is not available prior to fiscal year 2015, the year the statement's requirements became effective

## STATE OF NEW MEXICO DOÑA ANA COUNTY

# SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF DOÑA ANA COUNTY'S CONTRIBUTIONS PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN LAST 10 FISCAL YEARS\*

	 2018	2017	2016	2015
Statutory required contribution				
Municipal General	\$ 2,398,779	2,416,699	2,430,548	2,146,923
Municipal Police	1,417,741	1,211,749	1,221,515	1,097,696
Municipal Fire	 175,601	150,138	147,214	142,114
	\$ 3,992,121	3,778,586	3,799,277	3,386,733
Contributions in relation to the statutorily required contribution				
Municipal General	\$ 2,398,779	2,416,699	2,430,548	2,146,923
Municipal Police	1,417,741	1,211,749	1,221,515	1,097,696
Municipal Fire	 175,601	150,138	147,214	142,114
	\$ 3,992,121	3,778,586	3,799,277	3,386,733
Contribution deficiency (excess)				
Municipal General	\$ -	-	-	-
Municipal Police	-	-	-	-
Municipal Fire	 		<u> </u>	
	\$ _	_	_	_

<sup>\*</sup>Governmental Accounting Standards Board Statement 68 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the County is not available prior to fiscal year 2015, the year the statement's requirements became effective

### NOTES TO SCHEDULE For The Year Ended June 30, 2018

Changes of Benefit Terms: The PERA and COLA and retirement eligibility benefits changes in recent years are described in Note 1 of PERA's CFAR. https://www.saonm.org

Changes of Assumptions: The Public Employ Retirement Association of New Mexico Annual Actuarial Valuations as of June 2017 report is available at http://www.nmpera.org/

### DOÑA ANA COUNTY

# SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGES IN DOÑA ANA COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS LAST 10 FISCAL YEARS\*

	2018	2017
Total OPEB Liability		
Service cost	\$ 1,201,614	1,156,845
Interest	824,254	765,062
Change of benefit terms	-	-
Differences between expected and actual experience	-	(342,511)
Changes of assumptions or other inputs	(844,527)	(506,265)
Benefit payments	(1,740,816)	(638,884)
Net change in total OPEB liability	 (559,475)	434,247
Total OPEB liability - beginning	20,967,357	20,533,110
Total OPEB liability - ending	\$ 20,407,882	20,967,357
Covered-employee payroll	\$ 34,103,000	32,949,471
Total OPEB liability as a percentage of covered-employee payroll	60%	64%

<sup>\*</sup>Governmental Accounting Standards Board Statement 75 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the County is not available prior to fiscal year 2017, the year information became available.

### NOTES TO SCHEDULE

Changes of Benefit Terms: Amounts presented reflect an no increase in the retirees' share of health insurance premiums from 2017 to 2018.

**Changes of Assumptions:** Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2018	3.87%
2017	3.58%

### DOÑA ANA COUNTY

### SCHEDULE OF SPECIAL, DEFICIENCY, SPECIFIC, AND CAPITAL OUTLAY APPROPRIATIONS AS OF JUNE 30, 2018

Project #	Agency	Project Name	Agreement Date	Reversion Date	Original Appropriation Award (\$)	Expenditures as of June 30, 2018	Current Year Expenditures	Remaining Balance as of June 30, 2018
16-A2559	Department of Transportation	Jetport Runway 10-28 Upgrades	11/3/2016	6/30/2020	255,000 \$		100,254	30,409
16-A2419	Department of Finance and Administration	Radium Springs Fire Station Improvements	11/18/2016	6/30/2020	396,000	-	26,558	369,442
Contract 11-093	Department of Transportation	Spaceport Rds E-070,071,072	9/27/2010	N/A	12,334,303	31,458	9,911,975	2,390,870
Contract 11-093	Department of Transportation	Spaceport Rds E-070,071,072	9/27/2010	N/A		49,034	-	(49,034)
15-0914	Department of Transportation	McCombs Rd Improvements	12/22/2015	6/30/2019	125,000	-	121,738	3,262
15-0919	Department of Transportation	Senna Rd Improvements	12/22/2015	6/30/2019	80,000	-	-	80,000
15-0920	Department of Transportation	Soledad Canyon Rd Improvements	12/22/2015	6/30/2019	200,000	-	96,000	104,000
15-0923	Department of Transportation	Airport Road	12/28/2015	6/30/2019	330,000	-	330,000	-
15-0924	Department of Transportation	Industrial Rd/ Airport Rd	12/28/2015	6/30/2019	4,000,000	39,934	1,933,849	2,026,217
15-1028	Department of Transportation	Highway 136/Airport Rd/Industrial Rd	12/28/2015	6/30/2019	4,000,000	-	-	4,000,000
16-A2561	Department of Transportation	Berino Area Rd & Drainage Improvements	1/23/2017	6/30/2020	175,000		73,867	101,133
					\$	244,763	12,594,241	9,056,299

### STATE OF NEW MEXICO DOÑA ANA COUNTY

## SCHEDULE OF CASH, INVESTMENTS, AND PLEDGED COLLATERAL BY BANK AND ACCOUNT AS OF JUNE 30, 2018

	New Mexico									
	Account		Wells Fargo	Bank of	US	Finance	Dona Ana	Moreton	First	Citizens
Account Name	Туре		Bank, NA	the West	Bank	Authority	County	Capital Markets	New Mexico	Bank
Cash, cash equivalents, and investments	Obl-i*	ф	0 0							
Operational	Checking*	\$	15,845,830	-	-	-	-	-	-	-
Inmate Trust Fund	Checking*		114,005	-	-	-	-	-	-	-
Self Funded Health Insurance	Checking*		768,450	-	-	-	-	-	-	-
Confiscated Assets	Money Market*		-	14,727	-	-	-	-	-	-
State Seizures	Money Market*		-	446			-	-	-	-
Debt Service Reserve	Reserves		-		224,287	69	-	-	-	-
Certificate of Deposits	Certificate of Dep	osi	840,187	-		-	-	11,746,705	500,000	3,000,000
Savings	Savings		-	-	-	-	-	-	-	-
Money Market	Money Market*		10,739,340	-	-	-	-	3,928	-	-
US Treasury Notes and Bonds	Investment		1,355,403	-	-	-	-	354,368	-	-
County Bond	Investment		-	-	-	-	5,295,000	-	-	-
Municipal Bond	Investment		-	-	-	-	-	248,158	-	-
Federal Farm Credit	Investment		-	-	-	-	-	6,386,597	-	-
Federal Home Loan	Investment		694,973	-	-	-	-	3,335,175	-	-
Federal Agricultural Mortgage Corp	Investment		-	-	_	_	-	487,305	-	_
Federal National Mortgage	Investment		85,171	_	_	_	_	2,189,111	_	_
Fannie Mae/Freddie Mac	Investment		1,949,979	_	_	_	_	_,,,	_	_
NMFA	Reserves		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	_	_	_	_	_	_
Petty cash	Petty Cash			_	_	_	_		_	
Subtotal cash and investments	1 city Cush	-	32,393,338	15,173	224,287	69	5,295,000	24,751,347	500,000	3,000,000
Subtotal cash and investments		-	32,393,330	15,1/3	224,20/		5,295,000	24,/51,34/	500,000	3,000,000
Total amount of deposit in bank			32,393,338	15,173	224,287	69	_	24,751,347	500,000	3,000,000
FDIC coverage			(364,005)	(15,173)	(224,287)	(69)	-	(11,746,705)	(250,000)	(250,000)
Total uninsured public funds		-	32,029,333	(15,1/3)	(224,26/)	(09)		13,004,642	250,000	2,750,000
Total ullilisured public fullus			32,029,333	-	-	-	-	13,004,042	250,000	2,/50,000
50% Collateral Requirement										
(Section 6-10-17 NMSA 1978)										
			16,014,667	-	-	-	-	-	125,000	1,375,000
102% Collateral Requirement										
(Section 6-10-10(H) NMSA 1978)		-								
			16,014,667	-	-	-	-	-	125,000	1,375,000
Pledged security at:										
Bank of the West		\$	-	222,298	-	-	-	-	-	-
Citizens Bank			-	-	-	-	-	-	-	-
Century Bank			-	-	-	-	-	-	-	2,259,166
First New Mexico Bank			-	-	-	-	-	-	265,324	-
First National Bank - Santa Fe (Sunflowe	er Bank)		-	-	-	-	-	-	-	-
First Savings Bank			-	-	-	-	-	-	-	-
Wells Fargo Bank, NA (Mellon Bank)			21,991,075	_	_	_	_	_	_	_
Total collateral		-	21,991,075	222,298					265,324	2,259,166
Amount over/(under) collateralized		\$	5,976,408	222,298			_		140,324	884,166
, (,		Τ=	0,7/ -,4						-4-,0-4	004)-00
Amount over/(under) collateralized &	k insured	\$	6,340,413	237,471	246,271	69	-	11,746,705	390,324	1,134,166
, ,		' =	-701-71-0	0//1/-	1.7.7-			// 1-// =0	07-70 T	/ 0 1/ - *
Total book balance		\$	25,129,168	446	246,271	69	5,295,000	24,751,347	500,000	3,000,000
		-								

<sup>\*</sup>denotes interest bearing account

# STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF CASH, INVESTMENTS, AND PLEDGED COLLATERAL BY BANK AND ACCOUNT AS OF JUNE 30, 2018

Account Name	Account Type		White Sands Federal Credit Union	First National Bank - Santa Fe (Sunflower Bank)	Century Bank	First Savings Bank	Western Heritage Bank	Petty cash	Reconciling Items	Book Balance
Cash, cash equivalents, and investments										
Operational	Checking*	\$	-	-	-	-	-	-	(7,191,046)	8,654,784
Inmate Trust Fund	Checking*	•	-	-	-	-	-	-	(73,124)	40,881
Self Funded Health Insurance	Checking*		-	-	-	-	-	-	-	768,450
Confiscated Assets	Money Market*		-	-	-	-	-	-	(14,727)	-
State Seizures	Money Market*		-	-	-	-	-	-	-	446
Debt Service Reserve	Reserves		-	-	-	-	-	-	21,984	246,340
Certificate of Deposits	Certificate of Dep	osi	250,000	3,000,000	3,250,000	3,000,000	250,000	-	-	25,836,892
Savings	Savings		303	-	-	-	-	-	-	303
Money Market	Money Market*		-	-	-	-	-	-	-	10,743,268
US Treasury Notes and Bonds	Investment		-	-	-	-	-	-	-	1,709,771
County Bond	Investment		-	-	-	-	-	-	-	5,295,000
Municipal Bond	Investment		-	-	-	-	-	-	-	248,158
Federal Farm Credit	Investment		-	-	-	-	-	-	-	6,386,597
Federal Home Loan	Investment		-	-	-	-	-	-	-	4,030,148
Federal Agricultural Mortgage Corp	Investment		-	-	-	-	-	-	-	487,305
Federal National Mortgage	Investment		-	-	-	-	-	-	-	2,274,282
Fannie Mae/Freddie Mac	Investment		-	-	-	-	-	-	-	1,949,979
NMFA	Reserves		-	-	-	-	-	-	-	-
Petty cash	Petty Cash		-	-	-	-	-	8,762	-	8,762
Subtotal cash and investments	•	_	250,303	3,000,000	3,250,000	3,000,000	250,000	8,762	(7,256,913)	68,681,366
Total amount of deposit in bank			250,303	3,000,000	3,250,000	3,000,000	250,000	-		
FDIC coverage			(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	-		
Total uninsured public funds		_	303	2,750,000	3,000,000	2,750,000	-	-		
50% Collateral Requirement										
(Section 6-10-17 NMSA 1978) 102% Collateral Requirement			152	1,375,000	1,500,000	1,375,000	-	-		
(Section 6-10-10(H) NMSA 1978)										
(Section 6-10-10(H) NMSA 1978)		_								
			152	1,375,000	1,500,000	1,375,000	-	-		
Pledged security at:										
Bank of the West		\$				_		_		
Citizens Bank		Ψ	_		2,243,228	_				
Century Bank					2,243,220	_		_		
First New Mexico Bank										
First National Bank - Santa Fe (Sunflowe	n Donle)		-	0.010.000	-	-	-	-		
	ег вапк)		-	2,913,332	-	-	-	-		
First Savings Bank			-	-	-	1,414,560	-	-		
Wells Fargo Bank, NA (Mellon Bank)		_						-		
Total collateral				2,913,332	2,243,228	1,414,560		-		
Amount over/(under) collateralized		\$	(152)	1,538,332	743,228	39,560				
Amount over/(under) collateralized & insured		\$_	249,848	1,788,332	993,228	289,560	250,000			
Total book balance		\$	250.000	0.000.000	0.050.000	9 000 000	950 000	9 760		
1 Otal DOOK Dalance		φ_	250,303	3,000,000	3,250,000	3,000,000	250,000	8,762		

<sup>\*</sup>denotes interest bearing account

### STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF COLLATERAL AS OF JUNE 30, 2018

### Figory Cac Sep Fix   3137AKUW8   20,371   3,0000%   20,544   9/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/2029   19/15/	BANK	CUSIP		CURRENT SHARES OR FACE VALUE	COUPON OR RATE		PAR OR MARKET VALUE	MATURITY DATE
FH 3977C AC SEQ FIX   3137AKUW8   20,371   3,0000%   20,544   9/1s/2029   FNMA CONT yo YR SF   3138AMX86   81,566   81,506   3,0000%   80,698   5/1/2046   60,000   81,000   80,098   5/1/2046   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000   81,000								
FINAL CONV 30 YR SF   3138MARS6   81,506   3.0000%   78,254   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/2013   10/16/								
GSF MA3662	9,7,7		\$		0	\$		
Color   Colo	<u> </u>			, •	•		, ,	, , -
CENTURY BANK	•	. , , ,			-			-, , ·
CENTURY BANK		36179M6H8	φ -		2.3750%	φ -		3/20/2043
ALAMOGORDO NM MUN SCH DIST of   1444/Yi	Total Bank of the West		\$ =	225,730		» —	222,298	
LEA COUNTY MP PUBLIC SCHOOL DIST   521513AN9   707,785   4,0000%   715,246   6)15/2021	CENTURY BANK							
LEA COUNTY MP PUBLIC SCHOOL DIST   521513AN9   707,785   40000%   715,246   6/15/2021	ALAMOGORDO NM MUN SCH DIST 01	011464JY1	\$	360,599	2.0000%	\$	350,616	8/1/2021
NM STATE EDUCATIONAL ASSISTANCE   64710EQ4   233,760   3,500%   24,0628   12/1/2024   80   10   10   10   10   10   10   10	LEA COUNTY NM PUBLIC SCHOOL DIST			0 ,0,,				, ,
ROUND ROCK TEX UTILITY REV BOND SAN MIGUEL COUNTY NM Total Century Bank  CITIZENS BANK-COUNTY FILB  S133X8EW8 S2,000,000 S3800% S2,245,228  CITIZENS BANK-COUNTY FILB  S133X8EW8 S2,000,000 S3800% S2,259,166 S15/2024  FIRST NEW MEXICO BANK HOBBS NEW MEXICO SCHOOL DISTRICT 433866DS6 S250,000 4.0000% S265,324 4/15/2025  FIRST NATIONAL BANK OF SANTA FE FIR 4690 NA FINMA POOL #MA2508 S1418BYE0 S2,879,551  FIRST SAVINGS BANK FILMC GOLD 15 YR S1305XBW1 MBS FILMC GOLD 15 YR S1305XBW1 MBS FILMC GOLD 10 YR S1305XBW1 MBS GNNA 1,5 YR S S1318EMJA4 MBS GNNA 1,5 YR S1318EMJA4 MBS GNNA 1,5 YR S1318EMJA4 S1418BYE0 FIRD RISBERVE FINMA 15 YR S1318EMJA4 FINMA 15 YR S1318EMJA4 S12,200 FILMC 15 YR S1318EMJA4 S14,207 FIRST SREVE FINMA 15 YR S1318EMJA4 S12,207 FIRST SERVE FINMA 15 YR S1318EMJA4 S12,207 FIRST SERVE FINMA 15 YR S1318EMJA4 S12,207 FILMC 15 YR S128EMEAVO S6,655 S2,5000% S6,960 S6,786 S1,1/2003 FILMC 15 YR S128EMJA4 S12,207 S2,5000% S6,960 S6,786 S1,1/2003 FILMC 15 YR S128EMJA4 S12,207 S2,5000% S6,960 S6,786 S1,1/2003 FILMC 15 YR S128EMJA4 S1,207 S2,5000% S6,960 S6,786 S1,1/2003 S1,2000 S6,960 S6,960 S6,960 S1,1/2003 FILMC 15 YR S128EMJA5 S1,2000 S6,960 S6,960 S1,1/2003 FILMC 15 YR S1,2000 S6,960 S6,960 S6,960 S6,960 S6,960 S6,960 S6,960 S7,1/2003 FILMC 15 YR S1,2000 S6,960 S6,960 S6,960 S7,1/2003 FILMC 15 YR S1,2000 S6,960 S6,960 S6,960 S6,960 S7,1/2003 S7,1/200	NM STATE EDUCATIONAL ASSISTANCE							
SAN MIGUEL COUNTY NM	ROUND ROCK TEX UTILITY REV BOND						524,270	
CITIZENS BANK-COUNTY	SAN MIGUEL COUNTY NM	799108DA0		410,497	4.0000%		412,468	6/1/2019
FHLB    Strict   Stri	Total Century Bank		\$	2,266,036		\$	2,243,228	
FHLB    Strict   Stri						_		
FIRST NEW MEXICO BANK HOBBS NEW MEXICO SCHOOL DISTRICT  433866DS6 \$ 250,000		MODIMO			0 0/			0/-/-
HOBBS NEW MEXICO SCHOOL DISTRICT	FHLB	3133X8EW8	\$ =	2,000,000	5.3800%	\$ =	2,259,166	8/15/2024
HOBBS NEW MEXICO SCHOOL DISTRICT	FIRST NEW MEXICO BANK							
FHR 4690 NA FNMA POOL #MA2508  31317F13R7 50553.70 FNMA POOL #MA2508  31418BYE0 50553.70 FNMA POOL #MA2508  31418BYE0 50553.70 FNMA POOL #MA2508  \$1410000 \$ \$ 2,237,822 FNMS FNLMC GOLD 15 YR FHLMC 10 YR FHLMC GOLD 15 YR FNMA PHLMC GOLD 15 YR FNMA S1418B854 FNMA 15 YR FNMA 15		433866DS6	\$	250,000	4.0000%	\$	265,324	4/15/2025
FHR 4690 NA FNMA POOL #MA2508  31317F13R7 50553.70 FNMA POOL #MA2508  31418BYE0 50553.70 FNMA POOL #MA2508  31418BYE0 50553.70 FNMA POOL #MA2508  \$1410000 \$ \$ 2,237,822 FNMS FNLMC GOLD 15 YR FHLMC 10 YR FHLMC GOLD 15 YR FNMA PHLMC GOLD 15 YR FNMA S1418B854 FNMA 15 YR FNMA 15			=			_		
FNMA POOL #MA2508 31418BYEO \$ 655,370 4.0000% 5.75,510 1/1/2036 \$ 2,879,551 \$ \$ 2,913,332				_			_	- / /
FIRST SAVINGS BANK FHLMC 10 YR 31306XQD8 \$ 213,790 1.3800% \$ 206,924 9/1/2022 MBS FHLMC GOLD 15 YR 31306XDB \$ 213,790 1.3800% \$ 206,924 9/1/2022 MBS FHLMC GOLD 10 YR 31418B54 43,228 3.0000% 41,900 4/1/2014 MBS GNMA 1 15 YR SF 36176XE21 28,381 3.0000% 27,294 3/15/2027 MBS FNMA 15 YR 3138EKJA4 154,279 2.5000% 145,564 1/1/2028 FNMA 15 YR 3138EKJA4 92,107 2.5000% 86,904 1/1/2028 FNMA 15 YR 3140J8EA3 234,572 2.5000% 86,904 1/1/2028 FED RESERVE FNMA 15 YR 3128MEAV0 154,799 2.5000% 148,413 1/1/2030 FHLMC 15 YR 3128MEAV0 69,659 2.5000% 66,786 1/1/2030 FHLMC 15 YR 3128MEAV0 159,799 2.5000% 148,413 1/1/2030 FHLMC 15 YR 3128MEAV0 179,336 3.0000% 172,282 2/1/2030 GNR 2010-115 QG 383,77KLJ1 3,514 3.0000% 3,402 9/20/2039 FNR 2010-135 CH 31398SN66 44,395 3.0000% 27,45 11/20/2038 GNR 2010-135 CH 31398SN66 26,637 3.0000% 25,493 4/25/2040 FNR 2010-135 CH 31398SN66 26,637 3.0000% 25,493 4/25/2040 FNR 2010-135 CH 31398SN66 8,879 3.0000% 25,493 4/25/2040 FNR 2010-135 CH 31398SN66 8,879 3.0000% 8,498 4/25/2040 FNR 2010-135 CH 31398SN66 8,879 3.0000% 25,493 4/25/2040 FNR 2010-135 CH 31398SN66 3,879 3.0000% 8,498 4/25/2040 FNR 2010-135 CH 31398SN66 8,879 3			\$	, ,,		\$		, -, .
FIRST SAVINGS BANK  FHLMC 10 YR  MBS FHLMC GOLD 15 YR  31306XQD8 \$ 213,790 1.3800% \$ 206,924 9/1/2022  MBS FHLMC GOLD 15 YR  31418BB54 43,228 3.0000% 41,900 4/1/2014  MBS GNMA I 15 YR SF  36176XE21 28.381 3.0000% 27,294 3/15/2027  MBS FNMA 15 YR  3138EKJA4 154,279 2.5000% 145,564 1/1/2028  FNMA 15 YR  3138EKJA4 92,107 2.5000% 86,904 1/1/2028  FED RESERVE FNMA 15 YR.  31404BEA3 234,572 2.5000% 227,479 1/1/2030  FHLMC 15 YR  3128ME4V0 69,659 2.5000% 148,413 1/1/2030  FHLMC 15 YR  3128MEV1 179,336 3.0000% 172,282 2/1/2030  GNR 2010-115 QG 38377KKM1 2.772 2.3300% 2.745 11/20/2038  GNR 2010-15Q GJ 38377KLJ1 3.514 3.0000% 3,402 9/20/2039  FNR 2010-135 CH 31398SN66 44,395 3.0000% 42,488 4/25/2040  FNR 2010-135 CH 31398SN66 26,637 3.0000% 25,493 4/25/2040  FNR 2010-135 CH 31398SN66 8,879 3.0000% 8,498 4/25/2040  FNR 2010-135 CH 31398SN66 8,879 3.0000% 186,510 5/15/2044  Total First Savings Bank \$ 194,428 3.0000% 186,510 5/15/2044  FNR 4505 PA  Total First Savings Bank \$ 18,584,252 3.0000% \$ 10,238,871 12/1/2042  FNMA FNMS 3138WEWB4 9,650,157 3.5000% 6,256,135 7/1/2043  FNMA FNMS 31448ACM8 13,561,056 3,5000% 5,496,669 1/1/2042	FNMA POOL #MA2508	31418BYE0			4.0000%			1/1/2036
FHLMC 10 YR         31306XQD8         213,790         1.3800%         206,924         9/1/2022           MBS FHLMC GOLD 15 YR         31307BJW1         22,720         2,5000%         21,881         3/1/2023           MBS FHLMC GOLD 10 YR         31418BB54         43,228         3,0000%         41,900         4/1/2014           MBS GNMA 15 YR SF         36176XE21         28,381         3,0000%         27,294         3/15/2027           MBS FNMA 15 YR         3138EKJA4         154,279         2,5000%         145,564         1/1/2028           FNMA 15 YR         3138EKJA4         92,107         2,5000%         86,904         1/1/2028           FED RESERVE FNMA 15 YR.         3140J8EA3         234,572         2,5000%         86,904         1/1/2030           FHLMC 15 YR         3128ME4V0         154,799         2,5000%         148,413         1/1/2030           FHLMC 15 YR         3128ME4V0         69,659         2,5000%         148,413         1/1/2030           FHLMC 15 YR         3128MECV1         179,336         3,0000%         172,282         2/1/2030           GNR 2010-135 QG         38377KLM1         2,772         2,3300%         2,745         11/20/2038           FNR 2010-135 CH         31398SN66			\$ =	2,879,551		\$ <sub>=</sub>	2,913,332	
MBS FHLMC GOLD 15 YR         31307BJW1         22,720         2,5000%         21,881         3/1/2023           MBS FHLMC GOLD 10 YR         31418BB54         43,228         3,0000%         41,900         4/1/2014           MBS GNMA I 15 YR SF         36176XE21         28,381         3,0000%         27,294         3/15/2027           MBS FNMA 15 YR         3138EKJA4         15,4279         2,5000%         145,564         1/1/2028           FNMA 15 YR         3138EKJA4         92,107         2,5000%         86,904         1/1/2028           FED RESERVE FNMA 15 YR         3140J8EA3         234,572         2,5000%         86,904         1/1/2030           FHLMC 15 YR         3128ME4V0         154,799         2,5000%         148,413         1/1/2030           FHLMC 15 YR         3128ME4V0         69,659         2,5000%         66,786         1/1/2030           FHLMC 15 YR         3128MEV1         179,336         3,0000%         172,282         2/1/2030           GNR 2010-15 QG         38377KKM1         2,772         2,3300%         2,745         11/20/2038           GNR 2010-135 CH         31398SN66         44,395         3,0000%         42,488         4/25/2040           FNR 2010-135 CH         31398SN66	FIRST SAVINGS BANK							
MBS FHLMC GOLD 15 YR         31307BJW1         22,720         2,5000%         21,881         3/1/2023           MBS FHLMC GOLD 10 YR         31418BB54         43,228         3,0000%         41,900         4/1/2014           MBS GNMA I 15 YR SF         36176XE21         28,381         3,0000%         27,294         3/15/2027           MBS FNMA 15 YR         3138EKJA4         154,279         2,5000%         145,564         1/1/2028           FNMA 15 YR         3138EKJA4         92,107         2,5000%         86,904         1/1/2028           FED RESERVE FNMA 15 YR         3140J8EA3         234,572         2,5000%         86,904         1/1/2030           FHLMC 15 YR         3128ME4V0         154,799         2,5000%         148,413         1/1/2030           FHLMC 15 YR         3128ME4V0         69,659         2,5000%         66,786         1/1/2030           FHLMC 15 YR         3128MECV1         179,336         3,0000%         172,282         2/1/2030           GNR 2010-15 QG         38377KKM1         2,772         2,3300%         2,745         11/20/2038           GNR 2010-15 QG         38377KLJ1         3,514         3,0000%         42,488         4/25/2040           FNR 2010-135 CH         31398SN66	FHLMC 10 YR	31306XQD8	\$	213,790	1.3800%	\$	206,924	9/1/2022
MBS FHLMC GOLD 10 YR       31418BB54       43,228       3.0000%       41,900       4/1/2014         MBS GNMA I 15 YR SF       36176XE21       28,381       3.0000%       27,294       3/15/2027         MBS FNMA 15 YR       3138EKJA4       154,279       2.5000%       145,564       1/1/2028         FNMA 15 YR       3138EKJA4       92,107       2.5000%       86,904       1/1/2028         FED RESERVE FNMA 15 YR.       3140J8EA3       234,572       2.5000%       227,479       1/1/2030         FHLMC 15 YR       3128ME4V0       154,799       2.5000%       148,413       1/1/2030         FHLMC 15 YR       3128MECV1       179,336       3.0000%       172,282       2/1/2030         GNR 2010-15 QG       38377KKM1       2.772       2.3300%       2.745       11/20/2038         GNR 2010-150 GJ       38377NLJ1       3.514       3.0000%       3,402       9/20/2039         FNR 2010-135 CH       31398SN66       44,395       3.0000%       25,493       4/25/2040         FNR 2010-135 CH       31398SN66       8,879       3.0000%       8,498       4/25/2040         FNR 4505 PA       3137BKWM8       194,428       3.0000%       186,510       5/15/2044         Total First Sa	MBS FHLMC GOLD 15 YR	31307BJW1			2.5000%	·	21,881	3/1/2023
MBS FNMA 15 YR       3138EKJA4       154,279       2.5000%       145,564       1/1/2028         FNMA 15 YR       3138EKJA4       92,107       2.5000%       86,904       1/1/2028         FED RESERVE FNMA 15 YR.       3140J8EA3       234,572       2.5000%       227,479       1/1/2030         FHLMC 15 YR       3128ME4V0       154,799       2.5000%       148,413       1/1/2030         FHLMC 15 YR       3128ME4V0       69,659       2.5000%       66,786       1/1/2030         FHLMC 15 YR       3128MECV1       179,336       3.0000%       172,282       2/1/2030         GNR 2010-115 QG       38377KKM1       2,772       2.3300%       2,745       11/20/2038         GNR 2010-135 CH       31398SN66       44,395       3.0000%       3,402       9/20/2039         FNR 2010-135 CH       31398SN66       26,637       3.0000%       25,493       4/25/2040         FNR 2010-135 CH       31398SN66       8,879       3.0000%       8,498       4/25/2040         FNR 2010-135 CH       31398SN66       8,879       3.0000%       8,498       4/25/2040         FNR 2010-135 CH       31398SN66       8,879       3.0000%       186,510       5/15/2044         Total First Savings Bank<	MBS FHLMC GOLD 10 YR	31418BB54		43,228	3.0000%		41,900	4/1/2014
FNMA 15 YR  3138EKJA4  92,107  2,5000%  86,904  1/1/2028  FED RESERVE FNMA 15 YR.  3140J8EA3  234,572  2,5000%  227,479  1/1/2030  FHLMC 15 YR  3128ME4V0  154,799  2,5000%  148,413  1/1/2030  FHLMC 15 YR  3128ME4V0  69,659  2,5000%  66,786  1/1/2030  FHLMC 15 YR  3128MECV1  179,336  3,0000%  172,282  2/1/2030  GNR 2010-115 QG  38377KKM1  2,772  2,3300%  2,745  11/20/2038  GNR 2010-135 CH  31398SN66  44,395  3,0000%  3,402  9/20/2039  FNR 2010-135 CH  31398SN66  44,395  3,0000%  42,488  4/25/2040  FNR 2010-135 CH  31398SN66  8,879  3,0000%  25,493  4/25/2040  FNR 2010-135 CH  31398SN66  8,879  3,0000%  8,498  4/25/2040  FNR 2010-135 CH  31398SN66  8,879  3,0000%  8,498  4/25/2040  FNR 2010-135 CH  31398SN66  8,879  3,0000%  8,498  4/25/2040  FNR 505 PA  Total First Savings Bank  \$194,428  3,0000%  10,238,871  12/1/2042  FNMA FNMS  3138WZWB4  9,650,157  3,5000%  5,496,069  1/1/2043  FNMA FNMS  31418ACM8  13,561,056  3,5000%  5,496,069  1/1/2042	MBS GNMA I 15 YR SF	36176XE21		28,381	3.0000%		27,294	3/15/2027
FED RESERVE FNMA 15 YR.  3140J8EA3  234,572  2.5000%  227,479  1/1/2030  FHLMC 15 YR  3128ME4V0  154,799  2.5000%  148,413  1/1/2030  FHLMC 15 YR  3128ME4V0  69,659  2.5000%  66,786  1/1/2030  FHLMC 15 YR  3128MECV1  179,336  3.0000%  172,282  2/1/2030  GNR 2010-115 QG  38377KKM1  2,772  2.3300%  2,745  11/20/2038  GNR 2010-150 GJ  38377NLJ1  3,514  3.0000%  3,402  9/20/2039  FNR 2010-135 CH  31398SN66  44,395  3.0000%  42,488  4/25/2040  FNR 2010-135 CH  31398SN66  26,637  3.0000%  25,493  4/25/2040  FNR 2010-135 CH  31398SN66  8,879  3.0000%  8,498  4/25/2040  FNR 2010-135 CH  31398SN66  8,879  3.0000%  8,498  4/25/2040  FNR 4505 PA  Total First Savings Bank  \$194,428  3.0000%  \$186,510  5/15/2044  Total First Savings Bank  \$1,473,497  \$1,414,560   WELLS FARGO  FNMA FINMS  3138MRF30  \$18,584,252  3.0000%  \$10,238,871  12/1/2042  FNMA FNMS  3138WZWB4  9,650,157  3.5000%  5,496,069  1/1/2043	MBS FNMA 15 YR	3138EKJA4		154,279	2.5000%		145,564	1/1/2028
FHLMC 15 YR       3128ME4V0       154,799       2.5000%       148,413       1/1/2030         FHLMC 15 YR       3128ME4V0       69,659       2.5000%       66,786       1/1/2030         FHLMC 15 YR       3128MECV1       179,336       3.0000%       172,282       2/1/2030         GNR 2010-115 QG       38377KKM1       2,772       2.3300%       2,745       11/20/2038         GNR 2010-150 GJ       38377NLJ1       3,514       3.0000%       3,402       9/20/2039         FNR 2010-135 CH       31398SN66       44,395       3.0000%       42,488       4/25/2040         FNR 2010-135 CH       31398SN66       26,637       3.0000%       25,493       4/25/2040         FNR 4505 PA       31398KWM8       194,428       3.0000%       186,510       5/15/2044         Total First Savings Bank       \$ 1,473,497       \$ 1,414,560          WELLS FARGO         FNMA FNMS       3138WZWB4       9,650,157       3.5000%       6,256,135       7/1/2043         FNMA FNMS       3148ACM8       13,561,056       3.5000%       5,496,069       1/1/2042	FNMA 15 YR	3138EKJA4		92,107	2.5000%		86,904	1/1/2028
FHLMC 15 YR       3128ME4V0       69,659       2.5000%       66,786       1/1/2030         FHLMC 15 YR       3128MECV1       179,336       3.0000%       172,282       2/1/2030         GNR 2010-115 QG       38377KKM1       2,772       2.3300%       2,745       11/20/2038         GNR 2010-150 GJ       38377NLJ1       3,514       3.0000%       3,402       9/20/2039         FNR 2010-135 CH       31398SN66       44,395       3.0000%       42,488       4/25/2040         FNR 2010-135 CH       31398SN66       26,637       3.0000%       25,493       4/25/2040         FNR 2010-135 CH       31398SN66       8,879       3.0000%       8,498       4/25/2040         FNR 4505 PA       3137BKWM8       194,428       3.0000%       186,510       5/15/2044         Total First Savings Bank       \$ 1,473,497       \$ 1,414,560          WELLS FARGO         FNMA FNMS       3138MRF30       \$ 18,584,252       3.0000%       10,238,871       12/1/2042         FNMA FNMS       3138WZWB4       9,650,157       3.5000%       6,256,135       7/1/2043         FNMA FNMS       31418ACM8       13,561,056       3.5000%       5,496,069       1/1/2042	FED RESERVE FNMA 15 YR.	3140J8EA3		234,572	2.5000%		227,479	1/1/2030
FHLMC 15 YR       3128MECV1       179,336       3.0000%       172,282       2/1/2030         GNR 2010-115 QG       38377KKM1       2,772       2.3300%       2,745       11/20/2038         GNR 2010-150 GJ       38377NLJ1       3,514       3.0000%       3,402       9/20/2039         FNR 2010-135 CH       31398SN66       44,395       3.0000%       42,488       4/25/2040         FNR 2010-135 CH       31398SN66       26,637       3.0000%       25,493       4/25/2040         FNR 4505 PA       3137BKWM8       194,428       3.0000%       186,510       5/15/2044         Total First Savings Bank       \$ 1,473,497       \$ 1,414,560         WELLS FARGO         FNMA FINMS       3138MRF30       \$ 18,584,252       3.0000%       10,238,871       12/1/2042         FNMA FNMS       3138WZWB4       9,650,157       3.5000%       6,256,135       7/1/2043         FNMA FNMS       31418ACM8       13,561,056       3.5000%       5,496,069       1/1/2042	FHLMC 15 YR	3128ME4V0		154,799	2.5000%		148,413	1/1/2030
GNR 2010-115 QG 38377KKM1 2,772 2.3300% 2,745 11/20/2038 GNR 2010-150 GJ 38377NLJ1 3,514 3.0000% 3,402 9/20/2039 FNR 2010-135 CH 31398SN66 44,395 3.0000% 42,488 4/25/2040 FNR 2010-135 CH 31398SN66 26,637 3.0000% 25,493 4/25/2040 FNR 2010-135 CH 31398SN66 8,879 3.0000% 8,498 4/25/2040 FNR 2010-135 CH 31398SN66 8,879 3.0000% 8,498 4/25/2040 FHR 4505 PA 3137BKWM8 194,428 3.0000% 186,510 5/15/2044 Total First Savings Bank \$ 1,473,497 \$ 1,414,560	FHLMC 15 YR			69,659	2.5000%		66,786	
GNR 2010-150 GJ 38377NLJ1 3,514 3.0000% 3,402 9/20/2039 FNR 2010-135 CH 31398SN66 44,395 3.0000% 42,488 4/25/2040 FNR 2010-135 CH 31398SN66 26,637 3.0000% 25,493 4/25/2040 FNR 2010-135 CH 31398SN66 8,879 3.0000% 8,498 4/25/2040 FNR 4505 PA 3137BKWM8 194,428 3.0000% 186,510 5/15/2044 Total First Savings Bank \$ 1,473,497 \$ 1,414,560	· ·	0		179,336	3.0000%		172,282	
FNR 2010-135 CH 31398SN66 44,395 3.0000% 42,488 4/25/2040 FNR 2010-135 CH 31398SN66 26,637 3.0000% 25,493 4/25/2040 FNR 2010-135 CH 31398SN66 8,879 3.0000% 8,498 4/25/2040 FNR 4505 PA 3137BKWM8 194,428 3.0000% 186,510 5/15/2044 Total First Savings Bank \$ 1,473,497 \$ 1,414,560	3 2			2,772			2,745	, , -
FNR 2010-135 CH 31398SN66 26,637 3.0000% 25,493 4/25/2040 FNR 2010-135 CH 31398SN66 8,879 3.0000% 8,498 4/25/2040 FHR 4505 PA 3137BKWM8 194,428 3.0000% 186,510 5/15/2044 Total First Savings Bank \$ 1,473,497 \$ 1,414,560	•			3,514	-			
FNR 2010-135 CH 31398SN66 8,879 3.0000% 8,498 4/25/2040 FHR 4505 PA 3137BKWM8 194,428 3.0000% 186,510 5/15/2044 Total First Savings Bank \$ 1,473,497 \$ 1,414,560 \$ 1,414,560 \$					-			
FHR 4505 PA       3137BKWM8       194,428       3.0000%       186,510       5/15/2044         WELLS FARGO         FNMA FINMS       3138MRF30       18,584,252       3.0000%       10,238,871       12/1/2042         FNMA FNMS       3138WZWB4       9,650,157       3.5000%       6,256,135       7/1/2043         FNMA FNMS       31418ACM8       13,561,056       3.5000%       5,496,069       1/1/2042					•			
Total First Savings Bank       \$ 1,473,497       \$ 1,414,560         WELLS FARGO         FNMA FINMS       3138MRF30       \$ 18,584,252       3.0000%       \$ 10,238,871       12/1/2042         FNMA FNMS       3138WZWB4       9,650,157       3.5000%       6,256,135       7/1/2043         FNMA FNMS       31418ACM8       13,561,056       3.5000%       5,496,069       1/1/2042		31398SN66			0			
WELLS FARGO       FNMA FINMS     3138MRF30 \$ 18,584,252 3.0000% \$ 10,238,871 12/1/2042       FNMA FNMS     3138WZWB4 9,650,157 3.5000% 6,256,135 7/1/2043       FNMA FNMS     31418ACM8 13,561,056 3.5000% 5,496,069 1/1/2042	FHR 4505 PA	3137BKWM8			3.0000%	. –		5/15/2044
FNMA FINMS       3138MRF30 \$ 18,584,252 3.0000% \$ 10,238,871 12/1/2042         FNMA FNMS       3138WZWB4 9,650,157 3.5000% 6,256,135 7/1/2043         FNMA FNMS       31418ACM8 13,561,056 3.5000% 5,496,069 1/1/2042	Total First Savings Bank		\$ =	1,473,497		\$ =	1,414,560	
FNMA FINMS       3138MRF30 \$ 18,584,252 3.0000% \$ 10,238,871 12/1/2042         FNMA FNMS       3138WZWB4 9,650,157 3.5000% 6,256,135 7/1/2043         FNMA FNMS       31418ACM8 13,561,056 3.5000% 5,496,069 1/1/2042	WELLS FARGO							
FNMA FNMS         3138WZWB4         9,650,157         3.5000%         6,256,135         7/1/2043           FNMA FNMS         31418ACM8         13,561,056         3.5000%         5,496,069         1/1/2042		3138MRF30	\$	18,584,252	3.0000%	\$	10,238,871	12/1/2042
FNMA FNMS 31418ACM8 13,561,056 3.5000% 5,496,069 1/1/2042								
	FNMA FNMS							
	Total Wells Fargo		\$	41,795,465		\$	21,991,075	

### STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF FUND BALANCES AS OF JUNE 30, 2018

		s	Special Revenue Fu				
_	General Fund	Fire Districts	23111 State Appropriations	25135 County Flood Commission	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Parad Palamana							
Fund Balances:							
Nonspendable: Inventory \$	7.005						7.005
Subtotal nonspendable	7,235 7,235						7,235 7,235
Subtotal houspendable	/,233	<del></del>					
Restricted for:							
Detention center operations	_	_	_	_	_	717,233	717,233
Farm and range improvements	_	_	_	_	_	13,348	13,348
Road/drainage improvements	194,784	_	_	_	_	2,143,845	2,338,629
Flood control projects	-2477 - 4	_	_	9,236,180	_	-,-10,-10	9,236,180
Airport	_	_	_	-	_	775,882	775,882
Debt service reserve	_	_	_	_	1,374,287	773,002	1,374,287
County clerk operations	_	_	_	_		297,909	297,909
Environmental projects	_	_	_	_	_	211,025	211,025
DWI enforcement and education	_	_	_	_	_	568,199	568,199
Public safety	3,320	_	6,458,700	_	_	590,898	7,052,918
Firefighting efforts and public safety	-	9,718,598	-	_	_	-	9,718,598
Law enforcement enhancement	_	-	_	_	_	7,923	7,923
Appraisal operations	_	_	_	_	_	867,954	867,954
Spaceport	_	_	_	_	_	417,209	417,209
Medicaid fund	_	_	_	_	_	3,086,187	3,086,187
Sustainable housing and community develop	_	_	_	_	_	12,479	12,479
Infrastructure improvements	_	_	_	_	_	8,517	8,517
Health and welfare	_	_	_	_	_	4,091,665	4,091,665
Reserve requirement	21,796,844	_	_	_	_	-	21,796,844
Other purposes		_	_	_	_	173,081	173,081
Subtotal restricted	21,994,948	9,718,598	6,458,700	9,236,180	1,374,287	13,983,354	62,766,067
-							
Committed to:							
Debt service	-	-	-	-	4,102	-	4,102
Public safety	3,264,874	-	-	-	-	-	3,264,874
Sustainable housing and community develops	-	-	-	-	-	375,000	375,000
Employee training and equipment	-	-	-	-	-	13,571	13,571
Crisis triage center	-	-	-	-	-	1,595,909	1,595,909
Road/water system improvements	45,195				-	773,159	818,354
Subtotal committed	3,310,069				4,102	2,757,639	6,071,810
Assigned to:	_						
Environmental projects	81,271	-	-	-	-	-	81,271
Public safety	2,120,367	-	-	-	-	-	2,120,367
Detention center operations	448,459	-	-	-	-	-	448,459
Road/drainage improvements	183,526	-	-	-	-		183,526
Health and welfare	184,382	-	-	-	-	146,872	331,254
Other purposes	2,456,910						2,456,910
Subtotal assigned	5,474,915				-	146,872	5,621,787
Unassigned:	5,786,169	_	_	_	_	(3,154)	5,783,015
Total fund balances \$	36,573,336	9,718,598	6,458,700	9,236,180	1,378,389	16,884,711	80,249,914
Total falla palatices \$\phi_{\text{=}}\$	JV,J/J,JJU	7,/10,090	0,430,700	9,20,100	1,0/0,309	10,004,/11	00,249,914

### STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF RECONCILIATION OF PROPERTY TAX RECEIVABLE FOR THE YEAR ENDED JUNE 30, 2018

### **Reconciliation of Property Taxes Receivable**

Taxes receivable, beginning of year 2014 Allowance added back 2004 Tax year dropped off 2014 Property tax assessment Tax roll corrections and adjustments, net Subtotal - net taxes due	\$	10,748,521 108,571 (162,630) 125,874,842 (125,480) 136,443,824
Less Taxes Collected: Current Delinquent Taxes collected in advance applied to current year Subtotal - net taxes collected	_	121,417,514 4,280,240 441,578 126,139,332
Total taxes to be collected		10,304,492
Allowance for uncollected taxes		(93,771)
Taxes receivable, end of year (net of allowance)	\$	10,210,721
Property Taxes Receivable by Years:		
2008	\$	160,251
2009		181,617
2010		205,420
2011		241,290
2012		284,059
2013		360,621
2014		510,559
2015		830,569
2016		2,279,299
2017		5,250,807
Total taxes receivable		10,304,492
Allowance for uncollected taxes		(93,771)
Taxes receivable, end of year, net of allowance	\$	10,210,721

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible		Undistributed at Year-End	County Receivable at Year-End
DOÑA ANA COUNTY:											
General Ad Valorem	2008 \$	31,591,617	18,404	31,539,134	3,043	31,539,134	-	-	477	-	52,006
General Ad Valorem	2009	34,095,152	20,534	34,033,645	7,028	34,033,645	1,960	1,959	542	-	59,006
General Ad Valorem	2010	35,498,282	11,482	35,427,560	8,760	35,427,560	4,403	4,403	603	-	65,716
General Ad Valorem	2011	36,012,131	9,195	35,925,290	9,074	35,925,290	7,439	7,439	723	-	78,679
General Ad Valorem	2012	37,511,354	14,712	37,410,632	14,444	37,410,632	7,509	7,509	848	-	92,365
General Ad Valorem	2013	38,750,084	42,069	38,623,344	43,223	38,623,344	7,509	7,509	1,085	-	118,146
General Ad Valorem	2014	39,802,467	112,607	39,625,310	196,438	39,625,310	7,509	7,509	1,544	-	168,104
General Ad Valorem	2015	41,043,476	417,137	40,760,394	399,063	40,760,394	7,943	7,925	2,504	-	272,653
General Ad Valorem	2016	41,740,471	1,028,591	40,968,740	1,545,412	40,968,740	5,284	5,837	6,970	-	758,924
General Ad Valorem	2017	43,011,467	41,211,602	41,211,682	40,898,124	41,211,682	5,196	5,196	16,331		1,778,258
TOTAL GENERAL AD VALOREM		379,056,501	42,886,333	375,525,731	43,124,609	375,525,731	54,752	55,286	31,627	-	3,443,857
County Debt Service	2008	486,922	238	486,134	54	486,134	-	-	7	-	781
County Debt Service	2009	550,911	283	549,928	111	549,928	25	25	9	-	949
County Debt Service	2010	572,689	173	571,555	140	571,555	56	56	10	-	1,068
County Debt Service	2011	560,786	148	559,450	147	559,450	94	94	11	-	1,231
County Debt Service	2012	554,464	219	552,974	216	552,974	92	92	13	-	1,385
County Debt Service	2013	384,016	415	382,743	429	382,743	63	63	11	-	1,199
County Debt Service	2014	336,985	961	335,459	1,658	335,459	54	54	13	-	1,459
County Debt Service	2015	466,776	4,815	463,500	4,603	463,500	76	76	29	-	3,171
County Debt Service	2016	457,939	11,160	449,521	16,398	449,521	49	55	76	-	8,287
County Debt Service	2017	467,597	448,274	448,273	444,814	448,273	47	47	176		19,101
TOTAL COUNTY DEBT SERVICE		4,839,085	466,686	4,799,537	468,570	4,799,537	556	562	355	-	38,631
Flood Levy	2008	1,642,549	1,728	1,638,914	341	1,638,914	-	-	33	-	3,602
Flood Levy	2009	1,831,888	1,450	1,826,703	624	1,826,703	598	598	42	-	4,545
Flood Levy	2010	1,882,818	758	1,876,759	763	1,876,759	725	725	48	-	5,286
Flood Levy	2011	1,952,767	1,007	1,945,873	996	1,945,873	718	718	56	-	6,120
Flood Levy	2012	2,058,091	1,449	2,049,806	1,507	2,049,806	743	743	69	-	7,473
Flood Levy	2013	2,187,058	3,649	2,175,873	3,784	2,175,873	774	774	95	-	10,316
Flood Levy	2014	2,229,270	9,211	2,214,421	14,660	2,214,421	766	765	128	-	13,956
Flood Levy	2015	2,314,911	35,211	2,292,057	33,740	2,292,057	809	807	201	-	21,846
Flood Levy	2016	2,357,878	74,323	2,302,714	94,738	2,302,714	538	1,643	487	-	53,034
Flood Levy	2017	2,466,851	2,333,006	2,333,006	2,313,775	2,333,006	533	533	1,213		132,099
TOTAL FLOOD LEVY	_	20,924,081	2,461,792	20,656,126	2,464,928	20,656,126	6,204	7,306	2,372	. <del></del> .	258,277
TOTAL DOÑA ANA COUNTY		404,819,667	45,814,811	400,981,394	46,058,107	400,981,394	61,512	63,154	34,354	-	3,740,765
MUNICIPALITIES:											
City of Las Cruces	2008	11,808,252	637	11,795,779	679	11,795,779	-	-	114	-	12,359
City of Las Cruces	2009	12,714,124	1,051	12,700,354	916	12,699,821	-	-	125	533	13,645
City of Las Cruces	2010	13,131,893	1,078	13,118,552	1,297	13,118,094	1	1	121	458	13,219
City of Las Cruces	2011	13,345,244	893	13,327,394	882	13,327,351	-	-	162	43	17,688
City of Las Cruces	2012	13,844,128	2,107	13,824,537	1,848	13,824,233	-	-	178	304	19,413
City of Las Cruces	2013	14,194,513	8,469	14,171,625	8,687	14,171,264	-	-	208	361	22,680
City of Las Cruces	2014	14,470,443	25,880	14,436,722	50,773	14,434,937	-	-	307	1,785	33,414
City of Las Cruces	2015	14,873,992	97,276	14,815,085	98,217	14,791,051	-	(3)	536	24,034	58,374
City of Las Cruces	2016	15,104,242	285,831	14,900,575	404,679	14,887,576	63	327	1,850	12,999	201,490
City of Las Cruces	2017	15,636,367	15,177,065	15,177,065	15,064,923	15,064,923			4,180	112,142	455,122
TOTAL CITY OF LAS CRUCES		139,123,198	15,600,287	138,267,688	15,632,901	138,115,029	64	325	7,781	152,659	847,404

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Allowance	Undistributed at Year-End	County Receivable at Year-End
Village of Hatch	2008	58,148	58	58,022	58	58,022	_	_	1	_	125
Village of Hatch	2009	61,394	70	61,284	70	61,284	_	_	1	_	109
Village of Hatch	2010	65,750	58	65,570	58	65,570	_	_	2	_	178
Village of Hatch	2011	76,573	60	76,321	60	76,321	_	_	2	_	250
Village of Hatch	2012	84,438	65	84,168	65	84,168	_	_	2	_	268
Village of Hatch	2013	86,888	212	86,037	212	86,037	_	_	8	_	843
Village of Hatch	2014	88,542	229	87,471	286	87,471	_	_	10	_	1,061
Village of Hatch	2015	93,114	1,402	91,847	1,360	91,790	_	_	12	57	1,255
Village of Hatch	2016	93,591	2,354	91,062	4,081	90,887	_	1	22	175	2,506
Village of Hatch	2017	99,418	92,764	92,764	91,764	91,764	_	-	61	1,000	6,593
TOTAL VILLAGE OF HATCH	201/	807,856	97,272	794,546	98,014	793,314			121	1,232	13,188
TOTAL VILLEGE OF TEXTOR		007,030	9/,-/-	/94;340	90,014	/ 93,3-4		-	1_1	1,-3-	13,100
Town of Mesilla	2008	60,649	-	60,649	-	60,649	-	-	-	-	-
Town of Mesilla	2009	65,956	-	65,948	-	65,948	-	-	-	-	8
Town of Mesilla	2010	69,438	-	69,327	-	69,327	-	-	1	-	110
Town of Mesilla	2011	67,543	-	67,422	-	67,422	-	-	1	-	120
Town of Mesilla	2012	77,210	-	76,999	-	76,999	-	-	2	-	209
Town of Mesilla	2013	79,633	-	79,536	-	79,536	-	-	1	-	96
Town of Mesilla	2014	79,326	-	79,212	507	79,212	-	-	1	-	113
Town of Mesilla	2015	81,660	925	81,601	828	81,471	-	-	1	130	58
Town of Mesilla	2016	82,097	2,041	81,239	2,659	80,949	-	-	8	290	850
Town of Mesilla	2017	83,235	81,378	81,378	80,672	80,673			17	705	1,840
TOTAL TOWN OF MESILLA		746,747	84,344	743,311	84,666	742,186	-	-	32	1,125	3,404
City of Sunland Park	2008	440 500	61	444.050		444.054			10	2	1066
City of Sunland Park	2008	412,732	820	411,353	59	411,351	-	-	13	2	1,366
City of Sunland Park	-	474,293		472,737	832	472,735	-	-	14	2	1,542
City of Sunland Park	2010	501,921	353	500,280	357	500,278	-	-	15 18	_	1,626
•	2011	507,467	362	505,467	364	505,445	-	-		22	1,982
City of Sunland Park	2012	1,196,134	1,635	1,191,087	1,688	1,191,070	-	-	46	17	5,001
City of Sunland Park	2013	1,351,659	2,450	1,345,191	2,497	1,345,173	-	-	59	18	6,409
City of Sunland Park	2014	1,558,720	8,065	1,549,121	13,040	1,549,019	-	-	87	102	9,512
City of Sunland Park	2015	1,633,976	29,947	1,617,926	26,014	1,612,441	-	_	146	5,485	15,904
City of Sunland Park	2016	1,643,618	52,949	1,606,810	134,314	1,604,798	1	7	335	2,012	36,466
City of Sunland Park	2017	1,763,942	1,680,266	1,680,266	1,667,664	1,667,663	<del>-</del>		761	12,603	82,915
TOTAL CITY OF SUNLAND PARK	-	11,044,462	1,776,908	10,880,238	1,846,829	10,859,973	1		1,494	20,265	162,723
TOTAL MUNICIPALITIES		151,722,263	17,558,811	150,685,783	17,662,410	150,510,502	65	333	9,428	175,281	1,026,719
SCHOOL DISTRICTS:											
Las Cruces PSD #2	2008	26,789,664	2,404	26,758,639	2,345	26,758,510	-	-	282	129	30,743
Las Cruces PSD #2	2009	28,681,147	3,003	28,645,088	2,801	28,644,323	-	-	328	765	35,731
Las Cruces PSD #2	2010	29,481,949	3,307	29,444,563	3,629	29,443,909	2	2	340	654	37,044
Las Cruces PSD #2	2011	29,169,162	3,673	29,123,217	3,485	29,122,916	-	-	418	301	45,527
Las Cruces PSD #2	2012	29,809,507	6,148	29,756,676	5,777	29,756,072	-	_	481	604	52,350
Las Cruces PSD #2	2013	30,129,578	22,562	30,063,803	23,223	30,063,052	-	_	599	751	65,176
Las Cruces PSD #2	2014	30,516,260	67,018	30,418,861	125,236	30,415,205	_	_	886	3,656	96,513
Las Cruces PSD #2	2015	31,325,266	376,410	31,166,764	370,728	31,111,390	_	(18)	1,443	55,374	157,077
Las Cruces PSD #2	2016	32,364,504	733,580	31,880,996	1,021,827	31,848,012	95	500	4,395	32,984	478,613
Las Cruces PSD #2	2017	33,329,138	32,236,621	32,236,621	31,992,124	31,992,125	-	-	9,942	244,496	1,082,575
TOTAL LAS CRUCES PSD #2	/	301,596,175	33,454,726	299,495,228	33,551,175	299,155,514	97	484	19,114	339,714	2,081,349
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Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible		Undistributed at Year-End	County Receivable at Year-End
Hatch Valley SD #11	2008	803,412	156	800,813	156	800,813	_	_	24	_	2,575
Hatch Valley SD #11	2009	825,512	184	822,776	184	822,776	_	_	25	_	2,711
Hatch Valley SD #11	2010	863,579	172	860,339	172	860,339	-	_	29	_	3,211
Hatch Valley SD #11	2011	870,871	173	867,071	173	867,071	-	_	35	_	3,765
Hatch Valley SD #11	2012	900,960	395	896,560	395	896,560	-	-	40	_	4,360
Hatch Valley SD #11	2013	938,138	1,515	931,478	1,612	931,478	-	-	61	_	6,599
Hatch Valley SD #11	2014	959,529	4,940	951,745	6,414	951,654	-	-	71	91	7,713
Hatch Valley SD #11	2015	1,020,850	14,423	1,007,997	14,907	1,007,031	-	-	117	966	12,736
Hatch Valley SD #11	2016	1,059,743	104,842	1,029,563	118,184	1,028,801	-	23	274	762	29,883
Hatch Valley SD #11	2017	1,077,625	850,383	850,383	840,132	840,131	-	-	2,068	10,252	225,174
TOTAL HATCH VALLEY SD #11	_	9,320,219	977,183	9,018,725	982,329	9,006,654	-	23	2,744	12,071	298,727
Gadsden ISD #16	2008	10,916,306	23,900	10,879,256	2,154	10,857,282	-	-	337	21,974	36,713
Gadsden ISD #16	2009	11,333,970	26,156	11,289,728	7,297	11,270,620	2,787	2,787	377	19,108	41,078
Gadsden ISD #16	2010	11,977,378	13,222	11,919,992	9,027	11,914,850	6,259	6,259	466	5,142	50,661
Gadsden ISD #16	2011	12,043,757	10,069	11,977,329	10,264	11,976,828	10,571	10,571	508	501	55,349
Gadsden ISD #16	2012	12,476,806	14,284	12,400,044	14,651	12,399,323	10,666	10,666	601	721	65,495
Gadsden ISD #16	2013	12,977,911	30,036	12,882,800	31,052	12,881,631	10,663	10,663	768	1,169	83,680
Gadsden ISD #16	2014	13,710,743	69,315	13,585,651	106,236	13,582,249	10,655	10,655	1,041	3,402	113,396
Gadsden ISD #16	2015	14,378,905	245,745	14,183,911	223,743	14,139,492	11,270	11,270	1,672	44,419	182,052
Gadsden ISD #16	2016	14,739,344	446,483	14,299,326	752,000	14,278,235	7,369	7,620	3,935	21,091	428,463
Gadsden ISD #16	2017	15,219,871	14,359,218	14,359,218	14,247,876	14,247,876	7,369	7,369	7,765	111,342	845,519
TOTAL GADSDEN ISD #16 TOTAL SCHOOL DISTRICTS	=	129,774,991 440,691,385	15,238,428	127,777,2 <u>55</u> 436,291,208	15,404,300	127,548,386	77,609	77,860 78,367	17,470	228,869 580,654	1,902,406 4,282,482
TOTAL SCHOOL DISTRICTS		440,091,305	49,670,337	430,291,208	49,937,804	435,710,554	77,706	70,307	39,328	500,054	4,202,402
NEW MEXICO DFA											
N. M. DFA	2008	4,518,279	2,105	4,510,477	481	4,508,826	-	-	71	1,651	7,731
N. M. DFA	2009	4,409,591	2,160	4,401,094	850	4,399,702	190	190	76	1,392	8,231
N. M. DFA	2010	5,945,839	1,758	5,933,677	1,427	5,933,110	569	569	105	567	11,488
N. M. DFA	2011	5,277,020	1,366	5,264,083	1,356	5,264,001	855	855	110	82	11,972
N. M. DFA	2012	5,431,735	2,052	5,416,736	2,031	5,416,595	862	862	129	141	14,008
N. M. DFA	2013	5,516,799	5,704	5,498,023	5,890	5,497,825	862	862	163	198	17,751
N. M. DFA	2014	5,658,612	15,505	5,631,396	26,649	5,630,606	862	862	240	790	26,114
N. M. DFA	2015	5,847,237	73,168	5,804,208	70,647	5,792,881	912	916	383	11,327	41,730
N. M. DFA	2016	5,865,549	164,594	5,757,190	230,091	5,750,884	611	689	980	6,306	106,690
N. M. DFA	2017	6,030,358	5,746,393	5,746,393	5,702,768	5,702,769	596	596	2,579	43,624	280,790
TOTAL NM DFA (LEVY & LVSTK)		54,501,019	6,014,805	53,963,277	6,042,190	53,897,199	6,319	6,401	4,836	66,078	526,505
DOÑA ANA BRANCH COMMUNITY C NMSU	OLLEGE:										
DABCC	2008	6,712,034	3,332	6,701,143	737	6,698,508	-	-	99	2,635	10,792
DABCC	2009	7,201,838	3,730	7,188,984	1,452	7,186,563	331	331	114	2,421	12,409
DABCC	2010	7,477,163	2,261	7,462,347	1,827	7,461,606	743	743	128	741	13,945
DABCC	2011	7,477,150	1,979	7,459,331	1,965	7,459,210	1,256	1,256	151	121	16,412
DABCC	2012	7,660,382	3,016	7,639,835	2,986	7,639,627	1,267	1,267	175	208	19,105
DABCC	2013	7,784,987	8,387	7,759,268	8,660	7,758,977	1,267	1,267	223	291	24,229
DABCC	2014	7,955,025	22,613	7,919,129	39,002	7,917,968	1,267	1,267	315	1,161	34,314
DABCC	2015	8,206,612	107,510	8,149,180	103,801	8,132,534	1,341	1,337	511	16,646	55,584
DABCC	2016	8,424,629	216,861	8,270,171	312,981	8,260,902	896	1,012	1,396	9,269	152,050
DABCC	2017	6,944,214	6,657,929	6,657,929	6,606,681	6,606,682	701	701	2,599	51,247	282,985
TOTAL DABCC - NMSU (OPER & D	EBT)	75,844,034	7,027,618	75,207,317	7,080,092	75,122,577	9,069	9,181	5,711	84,740	621,825

Agency	_	Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible		Undistributed at Year-End	County Receivable at Year-End
WATERSHED DISTRICT											
McClead WD	2008	2,991	_	2,991	_	2,991	_	_	_	_	_
McClead WD	2009	2,992	_	2,992	-	2,992	_	_	_	_	-
McClead WD	2010	4,803	_	4,803	-	4,803	_	_	_	_	-
McClead WD	2011	4,787	-	4,787	-	4,787	_	-	_	_	-
McClead WD	2012	4,928	_	4,928	-	4,928	_	_	_	_	-
McClead WD	2013	4,879	-	4,866	-	4,866	_	-	_	_	13
McClead WD	2014	4,854	-	4,841	-	4,841	_	-	_	_	13
McClead WD	2015	4,915	-	4,902	-	4,902	-	-	-	-	13
McClead WD	2016	4,351	5	4,338	5	4,338	_	-	_	_	13
McClead WD	2017	3,397	2,924	2,845	2,924	2,845	-	-	5	-	547
TOTAL McCLEAD WD		42,897	2,929	42,293	2,929	42,293			5	-	599
SOIL & WATER CONSERVATION DIS	STRICT										
Caballo SWCD	2008	-	-	-	-	-	_	-	_	_	-
Caballo SWCD	2009	-	-	-	-	-	_	-	_	_	-
Caballo SWCD	2010	-	-	-	-	-	-	-	-	-	-
Caballo SWCD	2011	_	-	-	-	-	-	-	-	-	-
Caballo SWCD	2012	47,308	-	47,265	-	47,265	-	-	-	-	43
Caballo SWCD	2013	48,184	65	47,981	65	47,981	-	-	2	-	201
Caballo SWCD	2014	48,409	251	48,175	335	48,172	-	-	2	3	232
Caballo SWCD	2015	51,772	1,087	51,211	1,123	51,149	-	-	6	62	555
Caballo SWCD	2016	51,664	4,578	50,356	5,157	50,322	-	6	12	34	1,290
Caballo SWCD	2017	53,632	44,040	44,040	43,349	43,349			87	691	9,505
TOTAL CABALLO SWCD		300,969	50,021	289,028	50,029	288,238		6	109	790	11,826
TOTAL NMST, DABCC & WSD		130,688,919	13,095,373	129,501,915	13,175,240	129,350,307	15,388	15,588	10,661	151,608	1,160,755
GRAND TOTALS											
ORED IVIALS	2008	95,803,555	53,023	95,643,304	10,107	95,616,913	_	_	1,458	26,391	158,793
	2009	102,248,768	59,441	102,061,261	22,165	102,037,040	5,891	5,890	1,653	24,221	179,964
	2010	107,473,502	34,622	107,255,324	27,457	107,247,760	12,758	12,758	1,868	7,564	203,552
	2010	107,365,258	28,925	107,103,035	28,766	107,101,965	20,933	20,933	2,195	1,070	239,095
	2012	111,657,445	46,082	111,352,247	45,608	111,350,252	21,139	21,139	2,584	1,995	281,475
	2013	114,434,327	125,533	114,052,568	129,334	114,049,780	21,138	21,138	3,283	2,788	357,338
	2013	117,419,185	336,595	116,887,514	581,234	116,876,524	21,113	21,112	4,645	10,990	505,914
	2015	121,343,462	1,405,056	120,490,583	1,348,774	120,332,083	22,351	22,310	7,561	158,500	823,008
	2016	123,989,620	3,128,192	121,692,601	4,642,526	121,606,679	14,906	17,720	20,740	85,922	2,258,559
	2017	126,187,112	120,921,863	120,921,863	119,997,590	120,333,761	14,442	14,442	47,784	588,102	5,203,023
TOTALS	- /	\$ 1,127,922,234	126,139,332	1,117,460,300	126,833,561	1,116,552,757	154,671	157,442	93,771	907,543	10,210,721

### STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF JOINT POWERS AGREEMENTS FOR THE YEAR ENDED JUNE 30, 2018

_#_	Contract Number	Participants	Responsible Party for Operations	Begin Date	End Date	Scope of Work	Total Estimated Amount of Project	tribution in rent fiscal year	Audit Responsibility	Revenues and Expenditures Reported
1	90DAC.2910.1	Elephant Butte Irrigation District	EBID	7/1/1990	Auto renews	Repair and maintenance of certain dams and flood control structures - Flood Commission @ 75%; EBID @ 25%	Project costs vary from year to year	\$ 176,561	EBID	DAC
2	95/2910.1 DAC 14-182	CLC, Mesilla, Hatch, Sunland Park, Anthony, DAC	CLC	6/1/1995	Perpetual	Mesilla Valley Regional Dispatch Authority (MVRDA) - Public Safety Communications Dispatch functions	Each party makes annual financial contributions to operate MVRDA	\$ 1,543,573	CLC	CLC
3	95/2910.6 01-0044	City Of Las Cruces. NM State Police	CLC	6/13/1995	Perpetual	Metro Narcotics - investigation of drug offenses	Project costs vary from year to year	\$ 225,543	CLC	CLC
4	96/2910.19	City of Las Cruces	N/A	5/12/1987	Perpetual	Establish a joint City/County Commission for subdivision & zoning matters (Extraterritorial Zoning Commission - ETZ)	Absorbed by General Fund	\$ -	DAC	DAC
5	98/2910.8	Town of Mesilla	DAC	4/9/1997	Perpetual	DAC to perform plan review services and permit inspections. County can collect standard building permit fee.	Absorbed by General Fund	\$ -	DAC	DAC
6	98/2910.9	Village of Hatch	DAC	5/25/1997	Perpetual	DAC to perform plan review services and permit inspections. County can collect standard building permit fee.	Absorbed by General Fund	\$ -	DAC	DAC
7	99/2910.18	Las Cruces, Mesilla, Hatch, Sunland Park, NMSU, EBID, Anthony Water & Sanitation District	LRGWO	10/8/1996	Perpetual	Lower Rio Grande Water Users Organization to complete and implement regional water plan.	Absorbed by General Fund	\$ -	CLC	CLC
8	99/2910.21	DAC Flood Commissioner	DAC	3/13/1990	Perpetual	DAC provides in-kind services: personnel and office space	Project costs vary from year to year	\$ -	DAC	DAC

### STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF JOINT POWERS AGREEMENTS FOR THE YEAR ENDED JUNE 30, 2018

_#_	Contract Number	Participants	Responsible Party for Operations	Begin Date	End Date	Scope of Work	Total Estimated Amount of Project	Contribut current f year	iscal	Audit Responsibility	Revenues and Expenditures Reported
9	00/2910.22	City Of Las Cruces, Town of Mesilla	N/A	12/21/1999	Perpetual	Metropolitan Planning Organization	Project costs vary from year to year 10001-10225-72493	\$ 1	18,957	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	09-191	Dona Ana County, City of Sunland Park, CRRUA	CSP/DAC	2/24/2009	Perpetual	Camino Real Regional Utility Authority	Project costs vary from year to year	\$	-	CRRUA	CRRUA
12	09-039	City of Las Cruces-Animal Services	CLC	10/30/2008	Perpetual	Mesilla Valley Animal Services Center	Project costs vary from year to year 10001-20501-72525	\$ 90	01,787	CLC	CLC
13	10-167	EMNRD - Forestry Division	DAC/Forestry	1/18/2010	Perpetual	Wildland Fire Protection and Suppression. Replaces JPA executed 3/2/83 and JPA 79- 521-2300-0028. Spells out reimbursement terms.	Per Event	\$	-	DAC	DAC
14	14-182	CLC, Mesilla, Hatch, Sunland Park, Anthony, DAC	CLC	9/12/13 by DFA	Perpetual	Amended JPA for MVRDA for combined communications center for dispatch	Each party makes annual financial contributions to operate MVRDA	\$	-	CLC	CLC
15	15-106	Dona Ana County, City of Sunland Park, CRRUA	CRRUA	2/1/2012	10/12/2021 (5 yr increments)	DAC to Provide Fiscal Management and Administrative Services to CRRUA	\$135,000 per year. Increase annually based on Consumer Price Index (CPI) increase after the second year.	\$	-	CRRUA	DAC/CRRUA
16	18-088 (07-110 original JPA)	South Central Regional Transit District (SCRTD)	SCRTD	9/13/2017	6/30/2018	To provide current funds for capital and operational expenses for Public Transportation to areas covered in the transit plan.	NTE \$350,000.00 annually	\$ 35	0,000	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

TRD - New Mexico Taxation and Revenue Department

SCRTD - South Central Regional Transit District

# STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2018

	Federal CFDA	Project/	Award	Accrued or (Unearned) Revenue at				Accrued or (Unearned) Revenue at
Federal Grantor/Program Title	Number	Pass-Through Number	Amount	June 30, 2017	Adjustments	Receipts	Expenditures	June 30, 2018
U.S. Department of Health and Human Services								
Assisted Outpatient Treatment Grant Program Assisted Outpatient Treatment Grant Program (Year 2)	93.997 <sup>1</sup>	* 1H79SM063538-01 REVISED * 1H79SM063538-02	700,000	158,445.00	-	(538,535) (90,760)	380,090 366,290	275 520
Passed through Optum Health	93.99/	1H/95M003536-02	759,915	-	-	(90,760)	300,290	275,530
Prevent Prescription Drug/Opioid Overdose-Related I	93.243	PDO-BF30	79,030	68,973		(68,973)	<u> </u>	-
Passed Through NM Department of Health PPHF2014 Epidemiology & Laboratory Capacity for Ir	93.323	MOA # 17/665.0300.20584 / 5NU50CK000413	90,825	85,823	_	(85,823)	_	-
PPHF2014 Epidemiology & Laboratory Capacity for Ir	93.323	MOA 18/665.0300.21209 / 6NU50CK000413	2,000	-	-	(2,000)	1,997	(3)
Domestic Response For Potential Zika Virus Disease	93.069	PO# 66500-0000145855/ 1 NU90TP921865-01-00	3,000	3,000	-	(3,000)		-
Prevent Prescription Drug/Opioid Overdose Grant Opioid STR Grant	93.243 93.788	PDO-BF30 5H79TI080267-02	178,317 20,000	-	-	(132,849) (20,000)	178,317 17,152	45,468 (2,848)
Passed Through the National Association of Coun			,			(==,===)	-/,-3-	(-,-,-)
Medical Reserve Corps Small Grant Program	93.008	MRC 17-0553	13,000	(13,000)		<del>-</del> .	9,965	(3,035)
Total U.S. Department of Health and Human Services			1,846,087	303,241	-	(941,940)	953,811	315,112
Federal Emergency Management Assistance (FEM	<b>ЛА</b> )							
JAG Program Cluster								
State Homeland Security Grant EMPG State Homeland Security Grant EMPG	97.042 97.042	EMT-2016-EP-00005-S01-DAC EMT-2017-EP-00002-S01-DAC	158,884 129,497	40,438	-	(40,438) (57,696)	71,517	13,821
Subtotal JAG Program Cluster	97.042	EM1-201/-EF-00002-301-DAC	288,381	40,438		(98,134)	71,517	13,821
Homeland Security Cluster		<del>-</del>						
State Homeland Security Grant State Homeland Security Grant	97.067	EMW-2016-SS-00105-Dona Ana County EMW-2017-SS-00032-S01-Dona Ana County	22,718	2,062	-	(14,792)	13,977	1,247
State Homeland Security Grant	97.067 97.067	EMW-2017-55-00032-501-Dona Ana County EMW-2015-SS-00110-S01-DASO OPSG	267,554 849,029	255,991	-	(296,765)	1,278 156,693	1,278 115,919
State Homeland Security Grant	97.067	EMW-2016-SS-00105-DASO OPSG	708,000	-	-		287,754	287,754
Hazard Mitigation Cluster Disaster Grants - Public Assistance	07.000	FEMA-4199-DR-NM-014	FF 400					
Subtotal Homeland Security Cluster	97.039	FEMA-4199-DK-NM-014	77,499 1,924,800	258,053		(311,557)	459,702	406,198
Total FEMA		-	2,213,181	298,491		(409,691)	531,219	420,019
U.S. Department of Defense								
Joint Land Use Study	12.610	HQ0005151051	588,590	110,144		(136,088)	199,543	173,599
Total U.S. Department of Defense		_	588,590	110,144		(136,088)	199,543	173,599
U.S. Department of the Interior								
Passed through NM Bureau of Land Mgmt:								
Law Enforcement Services Law Enforcement Services	15.227 15.227	L13PX00452 Opt Yr. 3 - 5/1/16 Start Date L13PX00452 Opt Yr. 4 - 5/1/17 Start Date	20,000	5,719 9,067	-	(5,719) (18,738)	13,062	-
Total U.S. Department of the Interior	15.22/		22,500 <b>42,500</b>	14,786		(24,457)	13,062	3,391 3,391
-			. 70			,,	•	0,07
U.S. Dept of Justice  Edward Byrne Memorial JAG-Smart Investigations	16.738	2014-DJ-BX-0897	28,026	_	_	_	_	_
Edward Byrne Memorial JAG-Smart Investigations	16.738	2015-DJ-BX-0853	25,022	-	_	_	-	-
Edward Byrne Memorial JAG-Smart Investigations	16.738	2016-DJ-BX-0628	24,904	-		-	-	-
Marshal Services: Joint Law Enforcement Operations	16.111	JLEOTFS4	16,000	6,560	_	(6,560)	_	_
Joint Law Enforcement Operations	16.111	JLEOTFS4	17,000	-	-	-	-	-
Sex Offenders Compliance Operation (SOIB)/Know yo	16.111	DAC MOU #	1,537	-	-	(1,533)	1,533	-
Federal Bureau of Investigation: FBI/Gang Grant (Agreement)	16.111	N/A	16,659	261	_	(261)	_	_
Organized Crime Drug Enforcement Task Forces	16.111	SW-NM-0314	4,000	870	-	(870)	-	-
Organized Crime Drug Enforcement Task Forces	16.111	SW-NM-0327	8,417	-	-	(8,417)	8,417	-
Organized Crime Drug Enforcement Task Forces Drug Enforcement Administration:	16.111	SW-NM-0327	4,000	-	-	(2,300)	3,997	1,697
DEA Projects	16.111	N/A	35,506	6,157	-	(25,089)	18,932	-
DEA Projects Total U.S. Department of Justice	16.111	N/A	54,126	13,848		(28,147)	32,492	4,345 6,042
Total C.S. Department of Justice			235,197	13,646		(73,177)	65,371	0,042
U.S. Department of Transportation								
Federal Aviation Administration: West Taxiway Phase 2 Construction	20.106	#3-35-0055-022-2017	559,460	71,243	_	-	429,860	501,103
Pavement Drainage Improvements	20.106	#3-35-0055-023-2018	175,937		-	-	30,767	30,767
Passed through NM State Highway and								
Transportation Dept. El Camino Real/DA School Road	20.205	LC00110	479,198	_	_	_	_	_
Hazardous Materials Emergency Preparedness Grant	20.703	HM-HMP-0579-16-01-00-Dona Ana County	3,754	-	-	-	3,228	3,228
Hazardous Materials Emergency Preparedness Grant	20703	HM-HMP-0579-16-01-00-Dona Ana County Fire &	1,980	1,980		(1,980)	-	-
Highway Safety Cluster STEP GRANT	20.600	17-ST-02-031	47,740	25,805	_	(46,525)	20,720	_
STEP GRANT	20.600	18-ST-02-031	47,740				17,637	17,637
Subtotal Highway Safety Cluster		-	95,480	25,805		(46,525)	38,357	17,637
ENDWI (FY17-FY18) ENDWI (FY18-FY19)	20.608 20.608	17-AL-64-031 18-AL-64-031	38,010 38,010	13,967	-	(25,196) (7,055)	11,229 26,816	- 19,761
Bat Mobile (FY18-FY19)	20.608	18-AL-64-P24	478,635	-	-	(/,055)	20,010	19,/01
Traffic and Criminal Software (TraCS)	20.608	16-HE-64-P01, P03, P04	527,020	25,654		(91,715)	84,875	18,814
Subtotal CFDA 20.608  Total U.S. Department of Transportation		_	1,081,675 2,397,484	39,621 138,649	<del></del>	(123,966) (172,471)	122,920 <b>625,132</b>	38,575 <b>591,310</b>
			-,39/,404	130,049	_	(1/2,4/1)		391,310
Total Federal Expenditures		\$ <u>=</u>	7,323,039	879,159		(1,757,824)	2,388,138	1,509,473

<sup>\*</sup> denotes major program

# STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2018

### $Reconciliation \ to \ Statement \ of \ Revenues, Expenditures, and \ Changes \ in \ Fund \ Balance \ - \ Governmental \ Funds$

Federal grant revenue per fund financials	\$ 2,388,138
Federal expenditures per SEFA	2,388,138
Difference - due to rounding	\$ -

### Notes to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation
The accompanying schedule of expenditures of federal awards includes the federal grant expenditure activity for the financial statements of the organization. The schedule is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance.

Note 2 - Non-Cash Federal Assistance No non-cash federal assistance was received during the year ended June 30, 2018.

Note 3 - Subrecipients
The organization provided the following federal awards to subrecipients during the year:

	CFDA		Amount
Subrecipient	Number	Project Number	 Provided
City of Las Cruces	97.067	EMW-2015-SS-00110-S01-DASO OPSG	\$ 11,018
Village of Hatch	97.067	EMW-2015-SS-00110-S01-DASO OPSG	2,616
New Mexico Department of Public Safety (State Police)	97.067	EMW-2015-SS-00110-S01-DASO OPSG	12,991
Town of Mesilla	97.067	EMW-2015-SS-00110-S01-DASO OPSG	-
City of Las Cruces	97.067	EMW-2016-SS-00105-DASO OPSG	23,842
New Mexico Department of Public Safety (State Police)	97.067	EMW-2016-SS-00105-DASO OPSG	36,637
Total funds provided to subrecipients			\$ 87,104

### Note 4 - Federal Insurance

The organization is re-deemed an employee of the Federal Government for the purposes of malpractice liability protection under the Federal Tort Claims Act (FTCA) during the budget period, for the period this audit report covers.

Note 5 - Indirect Cost Rate The organization did not use the 10 percent de minimis indirect cost rate.



# INDEPENDENT AUDITOR'S REPORT INDEPENDENT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue funds of Doña Ana County (County) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 27, 2018.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, we do not express an opinion on the effectiveness of County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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### **NOVEMBER 27, 2018**

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS ON BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS, CONTINUED

### **Compliance and Other Matters**

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

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hinkle + Landers, P.C. Albuquerque, NM

Tinkle & Landers, P.C.

November 27, 2018



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

### Report on Compliance for Each Major Federal Program

We have audited Doña Ana County's (County) compliance with the types of compliance requirements described in the *OMB 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, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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, 2018.

### **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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE, CONTINUED

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 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hinkle + Landers, P.C. Albuquerque, NM

linkle & Zandeus, P.C.

November 27, 2018

### STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2018

### A. SUMMARY OF AUDIT RESULTS

## **Financial Statements**

Type of report independen	nt auditor issued on financial statements		Unmodified
Internal control over final	ncial reporting:		
• Material weakness	s(es) identified?		□Yes⊠No
<ul> <li>Significant deficient that not considere</li> </ul>	□Yes⊠No		
Noncompliance m	□Yes⊠No		
Federal Awards			
Type of opinion independ	ent auditor issued on compliance for majo	r federal awards	Unmodified
Internal control over majo	or programs:		
Material weakness	□Yes⊠No		
<ul> <li>Significant deficient that not considered</li> </ul>	□Yes⊠No		
Any audit findings disclossection 2 CFR section 200	sed that are required to be reported in acco.516(a)	cordance with	□Yes⊠No
Identification of major pr	ograms:		
CFDA Number	Name of Federal Programs or Cluster	Funding S	ource
93.667	Assisted Outpatient Treatment Grant Program	U.S. Department and Human	
Dollar threshold used to d	listinguish between type A and type B prog	rams: \$750	0,000
Auditee qualified as low-r	isk auditee?	⊠Y€	es 🗆 No

# STATE OF NEW MEXICO DOÑA ANA COUNTY SCHEDULE OF FINDINGS AND QUESTIONED COSTS JUNE 30, 2018

Reference # Finding		Status of Prior Year Findings	Type of Finding
Prior Year Fi	ndings		(
None			
Current Year	·Findings		
None			

None

- \* Legend for Type of Findings
  - A. Material Weakness in Internal Control Over Financial Reporting
  - B. Significant Deficiency in Internal Control Over Financial Reporting
  - C. Other Matters Involving Internal Control Over Financial Reporting
  - $\textbf{D.}\ \ \textbf{Material Weakness in Internal Control Over Compliance of Federal Awards}$
  - E. Significant Deficiency in Internal Control Over Compliance of Federal Awards
  - F. Instance of Noncompliance related to Federal Awards
  - **G.** Non-compliance with State Audit Rule, NM State Statutes, NMAC, or other entity compliance

### STATE OF NEW MEXICO DOÑA ANA COUNTY OTHER DISCLOSURES YEAR ENDED JUNE 30, 2018

### A. PREPARATION OF FINANCIAL STATEMENTS

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

### B. EXIT CONFERENCE

The contents of the report for Doña Ana County were discussed on November 27, 2018. The following individuals were in attendance.

Doña Ana County Officials

Benjamin L. Rawson

Eric Rodriguez

Fernando R. Macias

Vince Pokluda

Nasreen Nelson, CPA, CGMA

Raquel Quiroga

Pat Dillaway

Commissioner District 3

County Treasurer

County Manager

Assistant County Manager

Controller of Doña Ana County

Accountant III—Finance of Doña Ana County

**Auditors** 

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