



**Welcome to the
City of Anthony, NM
Established July 1, 2010**



**State of New Mexico
City of Anthony
Annual Financial Report
For the Year Ended
June 30, 2015**

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INTRODUCTORY SECTION

STATE OF NEW MEXICO

City of Anthony
Annual Financial Report
June 30, 2015
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STATE OF NEW MEXICO

City of Anthony

Official Roster

June 30, 2015

<u>Name</u>	<u>Board of Education</u>	<u>Title</u>
Arnulfo Castaneda		Mayor
Betty Gonzalez		Mayor Pro-Term
Pilar Madrid		Trustee
Diana Murillo-Trujillo		Trustee
James Scott		Trustee

Administrative Officials

Joy Tellez	Financial Officer
Sukie Saldana	Deputy City Clerk/ Treasurer
Christy Sifuentes	City Clerk
Judge Peggy Scott	Municipal Judge
Rosie Aldaz	Administrative Assistant

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FINANCIAL SECTION



Accounting & Consulting Group, LLP
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Timothy Keller
New Mexico State Auditor
The Mayor and the Board of Trustees
City of Anthony
Anthony, New Mexico

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison for the general fund and major special revenue fund of the City of Anthony (the "City"), as of and for the year ended June 30, 2015, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the City's nonmajor governmental funds, the budgetary comparisons for all nonmajor funds presented as supplementary information, as defined by the Governmental Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2015, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City'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 City's internal control. Accordingly, we express no such opinion.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Anthony, as of June 30, 2015, and the respective changes in financial position thereof, and the respective budgetary comparison for the general fund and major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

In addition, in our opinion, the financial statements referred to above present fairly, in all material aspects, the respective financial position of each nonmajor governmental fund as of June 30, 2015, and the respective changes in financial position thereof, and the respective budgetary comparisons for all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the *Management's Discussion and Analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require Schedules I and II and the notes to the Required Supplementary Information on pages 50 through 54 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge 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 City's basic financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The introductory section and Supporting Schedules III through VI required by Section 2.2.2 NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Supporting Schedules III through V required by Section 2.2.2 NMAC are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the Supporting Schedules III through V required by Section 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and Schedule VI have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2015, on our consideration of the City'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 City's internal control over financial reporting and compliance.

Accounting & Consulting Group, LLP

Accounting & Consulting Group, LLP
El Paso, TX
December 9, 2015

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**BASIC
FINANCIAL STATEMENTS**

STATE OF NEW MEXICO

City of Anthony

Statement of Net Position

June 30, 2015

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 2,751,392
Receivables:	
Other taxes	172,267
Due from other governments	<u>17,501</u>
Total current assets	<u>2,941,160</u>
Noncurrent assets	
Restricted cash and cash equivalents	3,432
Restricted investments	135,009
Capital assets	4,318,748
Less: accumulated depreciation	<u>(206,578)</u>
Total noncurrent assets	<u>4,250,611</u>
Total assets	<u>7,191,771</u>
Deferred outflows of resources	
Employer contributions subsequent to the measurement date	<u>40,989</u>
Total deferred outflows of resources	<u>40,989</u>
Total assets and deferred outflows of resources	<u><u>\$ 7,232,760</u></u>

The accompanying notes are an integral part of these financial statements

	<u>Governmental Activities</u>
Liabilities	
Current liabilities	
Accounts payable	\$ 55,005
Accrued payroll	26,012
Accrued compensated absences	5,987
Accrued interest	8,602
Current portion of loans payable	<u>68,636</u>
Total current liabilities	<u>164,242</u>
Noncurrent liabilities	
Loan payable	1,643,399
Net pension liability	<u>384,043</u>
Total noncurrent liabilities	<u>2,027,442</u>
Total liabilities	<u>2,191,684</u>
Deferred inflows of resources	
Change in assumptions	15,676
Net difference between projected and actual investment earnings on pension plan investments	<u>146,538</u>
Total deferred inflows of resources	<u>162,214</u>
Net Position	
Net investment in capital assets	2,400,135
Restricted for:	
Debt service	127,225
Special revenue	167,702
Unrestricted	<u>2,183,800</u>
Total net position	<u>4,878,862</u>
Total liabilities, deferred inflows of resources and net position	<u><u>\$ 7,232,760</u></u>

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STATE OF NEW MEXICO
City of Anthony
Statement of Activities
For the Year Ended June 30, 2015

Exhibit A-2

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 783,429	\$ 283,234	\$ 1,462,121	\$ 1,131,636	\$ 2,093,562
Public safety	510,826	67,677	21,800	-	(421,349)
Public works	178,131	-	-	-	(178,131)
Culture and recreation	127,675	-	64,703	-	(62,972)
Interest on long-term debt	55,523	-	-	-	(55,523)
<i>Total governmental activities</i>	<u>\$ 1,655,584</u>	<u>\$ 350,911</u>	<u>\$ 1,548,624</u>	<u>\$ 1,131,636</u>	<u>1,375,587</u>
General Revenues:					
Taxes:					
Gross receipts taxes					844,330
Gasoline and motor vehicle taxes					15,482
Other taxes					221,628
Investment income					964
Miscellaneous income					8,391
Total general revenues					<u>1,090,795</u>
Change in net position					<u>2,466,382</u>
Net position, beginning					2,951,461
Net position, restatement (Note 17)					(538,981)
Net position, beginning as restated					<u>2,412,480</u>
Net position, ending					<u>\$ 4,878,862</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

City of Anthony
Balance Sheet
Governmental Funds
June 30, 2015

Exhibit B-1
Page 1 of 2

	General Fund	Community Development Block Grant	Other Governmental Funds	Total
<i>Assets</i>				
Cash and cash equivalents	\$ 2,693,327	\$ -	\$ 61,497	\$ 2,754,824
Investments	-	-	135,009	135,009
Receivables:				
Other taxes	171,433	-	834	172,267
Due from other governments	14,296	-	3,205	17,501
Due from other funds	120,761	-	24,405	145,166
<i>Total assets</i>	<u>\$ 2,999,817</u>	<u>\$ -</u>	<u>\$ 224,950</u>	<u>\$ 3,224,767</u>
<i>Liabilities</i>				
Accounts payable	\$ 55,005	\$ -	\$ -	\$ 55,005
Accrued payroll	24,812	-	1,200	26,012
Due to other funds	24,405	-	120,761	145,166
<i>Total liabilities</i>	<u>104,222</u>	<u>-</u>	<u>121,961</u>	<u>226,183</u>
<i>Fund balances</i>				
Spendable				
Restricted for:				
General government	-	-	48,924	48,924
Public safety	-	-	26,102	26,102
Culture and recreation	-	-	9,555	9,555
Debt service expenditures	-	-	138,441	138,441
Committed for:				
Minimum fund balance	131,794	-	-	131,794
Unassigned	2,763,801	-	(120,033)	2,643,768
<i>Total fund balances</i>	<u>2,895,595</u>	<u>-</u>	<u>102,989</u>	<u>2,998,584</u>
<i>Total liabilities and fund balances</i>	<u>\$ 2,999,817</u>	<u>\$ -</u>	<u>\$ 224,950</u>	<u>\$ 3,224,767</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

City of Anthony

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2015

Exhibit B-1

Page 2 of 2

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund balances - total governmental funds	\$	2,998,584
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		4,112,170
Interest on long-term debt is not accrued in the fund financial statements unless it is due and payable:		
Accrued interest		(8,602)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore, are not reported in funds:		
Deferred outflows of resources related to employer contributions subsequent to the measurement date		40,989
Deferred inflows of resources related to change in assumptions		(15,676)
Deferred inflows of resources related to net difference between projected and actual investment earnings on pension plan investments		(146,538)
Some liabilities, including the loan and net pension liability are not due and payable in the current period and, therefore, are not reported in the funds:		
Accrued compensated absences		(5,987)
Loan payable		(1,712,035)
Net pension liability		(384,043)
		(1,702,065)
Total net position of governmental activities	\$	4,878,862

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
City of Anthony
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2015

Exhibit B-2
Page 1 of 2

	General Fund	Community Development Block Grant	Other Governmental Funds	Total
<i>Revenues</i>				
Taxes				
Gross receipts	\$ 844,330	\$ -	\$ -	\$ 844,330
Gasoline and motor vehicle taxes	10,061	-	5,421	15,482
Other	107,000	-	114,628	221,628
Intergovernmental income				
Federal capital grants	-	430,355	-	430,355
State operating grants	1,299,568	-	249,056	1,548,624
State capital grants	-	-	701,281	701,281
Charges for services	250,798	-	6,341	257,139
Licenses and fees	74,310	-	19,462	93,772
Investment income	-	-	964	964
Miscellaneous	-	-	8,391	8,391
<i>Total revenues</i>	<u>2,586,067</u>	<u>430,355</u>	<u>1,105,544</u>	<u>4,121,966</u>
<i>Expenditures</i>				
Current				
General government	558,659	6,153	98,067	662,879
Public safety	501,916	-	46,673	548,589
Public works	139,091	-	-	139,091
Culture and recreation	93,913	-	40,603	134,516
Capital outlay	287,945	420,253	789,350	1,497,548
Debt service				
Principal	-	-	68,791	68,791
Interest	-	-	46,921	46,921
<i>Total expenditures</i>	<u>1,581,524</u>	<u>426,406</u>	<u>1,090,405</u>	<u>3,098,335</u>
<i>Net change in fund balances</i>	<u>1,004,543</u>	<u>3,949</u>	<u>15,139</u>	<u>1,023,631</u>
<i>Fund balances - beginning</i>	1,891,052	(3,949)	74,975	1,962,078
<i>Fund balances - restatement (note 17)</i>	-	-	12,875	12,875
<i>Fund balances - as restated</i>	<u>1,891,052</u>	<u>(3,949)</u>	<u>87,850</u>	<u>1,974,953</u>
<i>Fund balance - end of year</i>	<u>\$ 2,895,595</u>	<u>\$ -</u>	<u>\$ 102,989</u>	<u>\$ 2,998,584</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

City of Anthony

Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2015

Exhibit B-2

Page 2 of 2

Amounts reported for governmental activities in the Statement of Activities
are different because:

Net change in fund balances - total governmental funds	\$ 1,023,631
--	--------------

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 and reported as depreciation expense:

Capital expenditures recorded in capital outlay	1,497,548
Depreciation expense	(135,948)

Governmental funds report City pension contributions as expenditures. However,
in the Statement of Activities, the cost of pension benefits earned, net of employee
contributions is reported as pension expense:

City pension contributions	40,989
Pension expense	(20,892)

The issuance of long-term debt (e.g. bonds, loans, 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, discounts, and similar items when debt is first issued,
whereas these amounts are deferred and amortized in the Statement of Activities:

Increase in accrued interest	(8,602)
Decrease in accrued compensated absences	865
Principal payments on loan payable	68,791
	68,791

Change in net position of governmental activities	\$ <u><u>2,466,382</u></u>
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The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Exhibit C-1

City of Anthony

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
<i>Taxes</i>				
Gross receipts	\$ 1,000,000	\$ 1,000,000	\$ 832,642	\$ (167,358)
Gas and motor vehicle	9,000	9,000	10,135	1,135
Other	131,000	131,000	105,616	(25,384)
<i>Intergovernmental income</i>				
State operating grants	300,000	300,000	1,299,568	999,568
Charges for services	84,500	59,500	253,010	193,510
Licenses and fees	143,250	143,250	73,737	(69,513)
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>1,667,750</u>	<u>1,642,750</u>	<u>2,574,708</u>	<u>931,958</u>
<i>Expenditures</i>				
<i>Current</i>				
General government	798,838	826,676	543,587	283,089
Public safety	488,007	498,665	494,727	3,938
Public works	167,886	167,386	136,079	31,307
Culture and recreation	218,819	184,131	93,394	90,737
Capital outlay	-	-	287,945	(287,945)
<i>Total expenditures</i>	<u>1,673,550</u>	<u>1,676,858</u>	<u>1,555,732</u>	<u>121,126</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(5,800)</u>	<u>(34,108)</u>	<u>1,018,976</u>	<u>1,053,084</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	5,800	34,108	-	(34,108)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>5,800</u>	<u>34,108</u>	<u>-</u>	<u>(34,108)</u>
<i>Net change in fund balance</i>	-	-	1,018,976	1,018,976
<i>Fund balance - beginning of year</i>	-	-	1,921,578	1,921,578
<i>Fund balances - restatement</i>	-	-	(150,871)	(150,871)
<i>Fund balances - beginning, as restated</i>	-	-	1,770,707	1,770,707
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,789,683</u>	<u>\$ 2,789,683</u>
Net change in fund balance (Budget Basis)				\$ 1,018,976
Adjustments to revenues for gross receipts and other taxes				11,359
Adjustments to expenditures for salaries and court fines				(25,792)
Net change in fund balance (GAAP basis)				<u>\$ 1,004,543</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Exhibit C-2

City of Anthony
 Community Development Block Grant Special Revenue Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gas and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>430,355</u>	<u>430,355</u>
<i>Expenditures</i>				
Current				
General government	-	-	6,153	(6,153)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	420,253	(420,253)
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>426,406</u>	<u>(426,406)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,949</u>	<u>3,949</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>3,949</u>	<u>3,949</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(3,949)</u>	<u>(3,949)</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (Budget Basis)				\$ 3,949
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ 3,949</u>

The accompanying notes are an integral part of these financial statements

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STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 1. Summary of Significant Accounting Policies

The City of Anthony (the “City”) was incorporated in 2010. The City operates under a Council-Mayor form of government and provides the following services as authorized by its charter: public safety (police), streets, culture-recreation, and general administrative services.

The City of Anthony is a body politic and corporate under the name and form of government selected by its qualified electors. The City may:

1. Sue or be sued;
2. Enter into contracts and leases;
3. Acquire and hold property, both real and personal;
4. Have common seal, which may be altered at pleasure;
5. Exercise such other privileges that are incident to corporations of like character or degree that are not inconsistent with the laws of New Mexico;
6. Protect generally the property of its municipality and its inhabitants;
7. Preserve peace and order within the municipality; and
8. Establish rates for revenue-producing projects, including amounts which the governing body determines to be reasonable in the operation of similar facilities.

This summary of significant accounting policies of the City is presented to assist in the understanding of City’s financial statements. The financial statements and notes are the representation of City’s management who is responsible for their integrity and objectivity. The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units.

During the year ended June 30, 2015, the City adopted GASB Statements No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* (“GASB 68”), and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68* (“GASB 71”). These two Statements are required to be implemented at the same time. GASB 68 addresses accounting and financial reporting for pensions that are provided to the employees of state and local governments through pension plans that are administered through trusts that have the following characteristics:

- Contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable.
- Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.
- Pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit plan, plan assets are also legally protected from creditors of the plan members.

GASB 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to pensions. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. As a result of the implementation of GASB 68, the government recognized a net pension liability (“NPL”) measured as of a date no later than the end of its prior fiscal year. If the government employer makes a contribution to the pension plan subsequent to the measurement date but prior to the end of the current fiscal year, GASB 68 requires the government to recognize that contribution as a deferred outflow of resources. In addition, GASB 68 requires the recognition of deferred outflows of resources and deferred inflows of resources for changes in the NPL that arise from other types of events, but does not require the government to recognize beginning deferred outflows of resources or deferred inflows of resources if the amounts are not practical to estimate.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 1. Summary of Significant Accounting Policies (continued)

At transition to Statement 68, Statement 71 requires the employer or nonemployer contributing entity to recognize a beginning deferred outflow of resources for its pension contributions made subsequent to the measurement date of the beginning net pension liability but before the start of the government's fiscal year, thus avoiding possible understatement of an employer or nonemployer contributing entity's beginning net position and expense in the initial period of implementation.

This pronouncement has materially impacted the financial statements and additional disclosures are included in the notes to the financial statements to highlight the effects.

A. Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

In evaluating how to define the City, 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 Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement 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 second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens.

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity.

Based upon the application of these criteria, the City has no component units, and is not a component unit of another governmental agency.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 1. Summary of Significant Accounting Policies (continued)

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The City has no business-type activities.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes, net of estimated refunds, are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 1. Summary of Significant Accounting Policies (continued)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

Franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, subject to the availability criterion. Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place and the revenues are measurable and available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met, subject to the availability criterion. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This fund includes state shared gross receipts tax income fund and state shared gas tax income funds.

The *Community Development Block Grant Special Revenue Fund* is used to improve Fourth Street Project with 5" asphalt, sub-grade preparation, curb and gutter, base course, concrete curb, prime coat, sidewalks, water and sanitary sewer replacement, and strong drainage infrastructure. Authority is the Colonia Infrastructure Act, Section 6-30-1 and 6-30-8 of NMSA 1978.

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 various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported in the Statement of Activities.

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the City's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the City's general revenues. Program revenues are categorized as (a) charges for services, which include revenues collected for fees and use of City facilities, etc., (b) program-specific operating grants, which includes revenues received from state and federal sources such as small cities assistance to be used as specified within each program grant agreement, and (c) program-specific capital grants and contributions, which include revenues from state sources to be used for capital projects. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

The City reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The City does not currently employ indirect cost allocation systems. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

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

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 1. Summary of Significant Accounting Policies (continued)

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity*

Deposits and Investments: The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in Certificates of Deposit, obligations of the U.S. Government, and the State Treasurer's Investment Pool.

Investments for the City are reported at fair value. The State Treasurer's Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares. The City does not have any investments as of June 30, 2015.

Receivables and Payables: 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 in the event they are not received within 60 days of year end.

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The City estimates the allowance for uncollectible accounts based off the days delinquent. The City has estimated all accounts that are greater than 120 days to be uncollectible.

Restricted Assets: Restricted assets consist of those funds expendable for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be used and restricted for future debt service payments and capital projects.

Capital Assets: Capital assets, which include buildings and improvements, 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 (amount not rounded) 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 costs 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 machinery 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. Library books and periodicals are estimated to have a useful life of less than one year or are under the capitalization threshold and are expensed when purchased.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity (continued)

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. There was no interest expense capitalized by the City during the current fiscal year. No interest was included as part of the cost of capital assets under construction.

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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10-40
Equipment	5-10
Infrastructure	25

Deferred Outflows of Resources: In addition to assets, the balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a use of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until that time. The City has one type of item that qualifies for reporting in this category in the governmental activities. Accordingly, the item – employer contributions subsequent to measurement date- has been reported as a deferred outflow of resources in the amount of \$40,989. This amount is reported in the Statement of Net Position. This amount will directly reduce the net pension liability in the next fiscal year.

Deferred Inflows of Resources: In addition to liabilities, the balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Revenue must be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period) to be recognized. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by a corresponding liability for deferred inflows of resources. The City does not have any deferred inflows which arise under the modified accrual basis of accounting that qualify for reporting in this category. The City has two types of items present on the Statement of Net Position which arise due to the implementation of GASB 68 and the related net pension liability. Accordingly, the items, net difference between projected and actual investment earnings on pension plan investments of \$146,538 and change in assumptions of \$15,676, are reported on the Statement of Net Position. These amounts are reported as a deferred inflow and amortized into pension expense over the average remaining service life of employees.

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 (P.E.R.A) and additions to/deductions from P.E.R.A’s fiduciary net position have been determined on the same basis as they are reported by P.E.R.A, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity (continued)

Compensated Absences: Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental or proprietary fund that will pay it. In prior years, substantially all of the related expenditures have been liquidated by the general fund. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net position.

Long-term Obligations: In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, statement of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method or the straight-line method if the difference is minimal. Bonds payable are reported net of the applicable bond premium or discount. For fund financial reporting, bond premiums and 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.

Fund Balance Classification Policies and Procedures: For committed fund balance, the City's highest level of decision-making authority is the Board of Trustees. The formal action that is required to be taken to establish a fund balance commitment is the Board of Trustees.

For assigned fund balance, the Board of Trustees or an official or body to which the Board of Trustees delegates the authority is authorized to assign amounts to a specific purpose. The authorization policy is in governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

For the classification of fund balances, the City considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also for the classification of fund balances, the City considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Nonspendable Fund Balance: At June 30, 2015, the City did not have any fund balances in nonspendable form.

Restricted and Committed Fund Balance: At June 30, 2015, the City has presented restricted fund balance on the governmental funds balance sheet in the amount of \$48,924 for various general government operations as restricted by enabling legislation, \$26,102 for public safety, \$9,555 for culture and recreation, and \$138,441 for debt service expenditures. The details of these fund balance items are located on the governmental funds balance sheet as detailed on page 18.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 1. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity (continued)

Minimum Fund Balance Policy: The City's policy for maintaining a minimum amount of fund balance for operations is to minimize any sudden and unplanned discontinuity to programs and operations and for unforeseen contingencies. At a minimum, the budget shall ensure that the City holds cash reserves of 1/12th the General Fund expenditures. The amount at June 30, 2015 for the City is \$131,794.

Net Position: Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets: Consists of 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.
- b. 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. Descriptions for the related restrictions for net position restricted for "special revenue, debt service and capital projects" are described on pages 28 and 58-61.
- c. Unrestricted net position: Net position that does not meet the definition of "restricted" or "Net Investment in Capital Assets."

Interfund Transactions: Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund from expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates in the City's financial statements include depreciation on capital assets and the net pension liability.

NOTE 2. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets of the City are prepared prior to June 1 and must be approved by resolution of the Board of Trusteesors, and submitted to the Department of Finance and Administration for State approval. Once the budget has been formally approved, any amendments must also be approved by the Board of Trustees Members and the Department of Finance and Administration. A separate budget is prepared for each fund. Line items within each budget may be over-expended; however, it is not legally permissible to over-expend any budget in total by fund.

Governmental fund budgets are prepared on the Non-GAAP budgetary basis, excluding encumbrances, and secure appropriation of funds for only one year. Carryover funds must be re-appropriated in the budget of the subsequent fiscal year.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 2. Stewardship, Compliance and Accountability (continued)

Budgetary Information (continued)

The budgetary information presented in these financial statements has been properly amended by Board of Trustees in accordance with the above procedures. These amendments resulted in the following changes:

	<u>Excess (deficiency) of revenues over expenditures</u>	
	<u>Original Budget</u>	<u>Final Budget</u>
Budgeted Funds:		
General Fund	\$ (5,800)	\$ (34,108)
Community Development Block Grant	\$ -	\$ -
Nonmajor Governmental Funds	\$ 20,004	\$ 18,894

The reconciliation between the Non-GAAP budgetary basis amounts and the financial statements on the GAAP basis for each governmental fund are included in each individual budgetary comparison.

NOTE 3. Deposits and Investments

State statutes authorize the investment of City funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. The City is not aware of any invested funds that did not meet the State investment requirements as of June 30, 2015.

Deposits of funds may be made in interest or non-interest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the City. Deposits may be made to the extent that they are insured by an agency of the United States or collateralized as required by statute. The financial institution must provide pledged collateral for 50% of the deposit amount in excess of the deposit insurance.

The rate of interest in non-demand interest-bearing accounts shall be set 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.

Excess funds may be temporarily invested in securities which are issued by the State or by the United States government, or by their departments or agencies, and which are either direct obligations of the State or the United States or are backed by the full faith and credit of those governments.

By operation of federal law, beginning January 1, 2013, funds deposited in a noninterest-bearing transaction account no longer will receive unlimited deposit insurance coverage by the Federal Deposit Insurance Corporation (FDIC). Beginning January 1, 2013, all of the City's accounts at an insured depository institution, including all noninterest-bearing transaction accounts, will be insured by the FDIC up to the standard maximum deposit insurance amount of \$250,000.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 3. Deposits and Investments (continued)

Custodial Credit Risk – Deposits Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. The City 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). At June 30, 2015, \$2,520,610 of the City’s deposits of \$2,770,610 was exposed to custodial credit risk. \$2,520,610 was uninsured and collateralized by collateral held by the pledging bank’s trust department, not in the City’s name, and no amounts were uninsured and uncollateralized.

	First New Mexico Bank
Amount of deposits	\$ 2,770,610
FDIC Coverage	(250,000)
Total uninsured public funds	2,520,610
Collateralized by securities held by pledging institutions or by its trust department or agent in other than the City of Anthony	
	2,520,610
Uninsured and uncollateralized	\$ -
Collateral requirement (50% of uninsured funds)	
	1,260,305
Pledged Collateral	2,099,478
Over (Under) collateralized	\$ 839,173

The collateral pledged is listed on Schedule IV in this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district or political subdivision of the State of New Mexico.

Reconciliation to the Statement of Net Assets:

Cash and cash equivalents per Exhibit A-1	\$ 2,751,392
Restricted cash and cash equivalents per Exhibit A-1	3,432
Restricted investments per Exhibit A-1	135,009
Total cash and cash equivalents	2,889,833
Add: outstanding checks	20,733
Less: deposits in transit	(1,515)
Less: U.S. Treasury Money Market Mutual Fund	(138,441)
Bank balance of deposits	\$ 2,770,610

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 3. Deposits and Investments (continued)

Investments

The City has investments held in U.S. Treasury Money Market Mutual Funds at the Bank of Albuquerque in connection with New Mexico Finance Authority (NMFA) loans.

The City's investments at June 30, 2015 include the following:

<u>Investments</u>	<u>Rated</u>	<u>Weighted Average Maturity</u>	<u>Fair Value</u>
U.S. Treasury Money Market Mutual Funds	Aaa	** >365 Days	\$ 138,441

** Based Moody's rating

The City has funds which are managed by NMFA which are considered restricted cash and cash equivalents and restricted investments. Of the \$138,441 and amount of \$3,432 is considered restricted cash and cash equivalents and \$135,009 is considered to be restricted investments per Exhibit A-1.

Interest Rate Risk – Investments. The City does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Concentration of Credit Risk – Investments. For an investment, concentration of credit risk is when any one issuer is 5% or more of the investment portfolio of the City. The investments in the U.S Treasury Money Market Mutual Funds represent 100%, of the investment portfolio. Since the City only purchases investments with the highest credit rating, the additional concentration is not viewed to be an additional risk by the City. The City's policy related to concentration of credit risk is to comply with the state statute as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

NOTE 4. Receivables

Receivables as of June 30, 2015, are as follows:

	<u>General Fund</u>	<u>Total Nonmajor Funds</u>	<u>Total</u>
Other taxes:			
Gross receipts taxes	\$ 171,433	\$ -	\$ 171,433
Gasoline and oil taxes	-	834	834
Due from other governments:			
Licenses and fees	14,296	-	14,296
Intergovernmental-grants:			
State	-	3,205	3,205
	<u>\$ 185,729</u>	<u>\$ 4,039</u>	<u>\$ 189,768</u>

Receivables for governmental activities are considered to be 100% collectible.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 5. Transfers and Interfund Receivables

Internal balances have primarily been recorded when funds overdraw their share of pooled cash. The composition of interfund balances as of June 30, 2015 is as follows:

<u>Governmental Activities</u>	<u>Due from other funds</u>	<u>Due to other funds</u>
General Fund	\$ 120,761	\$ 24,405
Capital Outlay Landscape Project	-	1,560
Capital Outlay/DOT 13-1841	-	17,231
Stonegarden	-	728
Capital Outlay-Remodel Building	-	77,000
NMFA Colonia Trust	-	11,158
Capital Outlay C1142057	-	13,084
DOT/LGRF Map Grant	24,405	-
	<u>24,405</u>	<u>-</u>
Total	<u>\$ 145,166</u>	<u>\$ 145,166</u>

All interfund transactions are short-term and are expected to be repaid within a year.

The City did not have any transfers during the year ended June 30, 2015.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 6. Capital Assets

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

Governmental activities:	Balance June 30, 2014	Adjustments	Additions	Transfers	Balance June 30, 2015
Capital assets not being depreciated:					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Construction in progress	652,644	(5,053)	1,142,676	(428,214)	1,362,053
				-	
Total capital assets not being depreciated	<u>652,644</u>	<u>(5,053)</u>	<u>1,142,676</u>	<u>(428,214)</u>	<u>1,362,053</u>
Capital assets being depreciated:					
Buildings and improvements	1,707,813	-	8,857	428,214	2,144,884
Equipment	371,869	(62,283)	207,425	-	517,011
Infrastructure	151,158	5,052	138,590	-	294,800
Total capital assets being depreciated	<u>2,230,840</u>	<u>(57,231)</u>	<u>354,872</u>	<u>428,214</u>	<u>2,956,695</u>
Total capital assets	<u>2,883,484</u>	<u>(62,283)</u>	<u>1,497,548</u>	<u>-</u>	<u>4,318,748</u>
Less accumulated depreciation:					
Buildings and improvements	7,298	(3,740)	52,600	-	56,158
Equipment	95,033	(34,730)	73,885	-	134,188
Infrastructure	4,094	2,675	9,463	-	16,232
Total accumulated depreciation	<u>106,425</u>	<u>(35,795)</u>	<u>135,948</u>	<u>-</u>	<u>206,578</u>
Total capital assets, net of depreciation	<u>\$ 2,777,059</u>	<u>\$ (26,489)</u>	<u>\$ 1,361,600</u>	<u>\$ -</u>	<u>\$ 4,112,170</u>

Depreciation expense for the year ended June 30, 2015 was charged to governmental activities as follows:

General government	<u>\$ 135,948</u>
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STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 7. Long-term Debt

Governmental Activities:

During the year ended June 30, 2015, the following changes occurred in the liabilities reported in the government-wide statement of net position:

	Balance June 30, 2014	Additions	Retirements	Balance June 30, 2015	Due Within One Year
NMFA Loans	\$ 1,780,826	\$ -	\$ 68,791	\$ 1,712,035	\$ 68,636
Compensated Absences	6,852	5,122	5,987	5,987	5,987
Total long-term debt	<u>\$ 1,787,678</u>	<u>\$ 5,122</u>	<u>\$ 74,778</u>	<u>\$ 1,718,022</u>	<u>\$ 74,623</u>

NMFA Loans

The City entered into three loan agreements with the New Mexico Finance Authority, wherein the City pledged revenue derived from State-Shared Gross Receipts Tax to cover debt service. This revenue is not subject to intercept agreements. The NMFA loans are as follows:

Description	Date of Issue	Maturity Date	Interest Rate	Amount of Issue	Balance June 30, 2015
NMFA Loan- Municipal Building	Jun-14	May-33	3.57%	\$ 1,790,102	\$ 1,712,035

The annual requirements to amortize the NMFA loan as of June 30, 2015, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2016	\$ 68,636	\$ 48,833	\$ 117,469
2017	70,654	46,815	117,469
2018	72,732	44,737	117,469
2019	74,871	42,598	117,469
2020	77,073	40,397	117,470
2021-2025	420,724	166,623	587,347
2026-2030	486,334	101,016	587,350
2031-2034	441,011	26,750	467,761
	<u>\$ 1,712,035</u>	<u>\$ 517,769</u>	<u>\$ 2,229,804</u>

Compensated Absences- Employees of the City are able to accrue a limited amount of vacation and other compensatory time during the year. During fiscal year June 30, 2015, compensated absences decreased \$865 from the prior year accrual. Compensated absences are liquidated by the respective funds in which they are accrued.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 8. Risk Management

The City is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of property, errors and omissions and natural disasters. The City participates in the New Mexico Self-Insurers' Fund risk pool.

The City has not filed any claims for which the settlement amount exceeded the insurance coverage during the past three years. However, should a claim be filed against the City which exceeds the insurance coverage, the City would be responsible for a loss in excess of the coverage amounts. As claims are filed, the New Mexico Self-Insurers' Fund assesses and estimates the potential for loss and handles all aspects of the claim. Insurance coverage has not changed significantly from prior years and coverage's are expected to be continued.

At June 30, 2015, no unpaid claims have been filed which exceed the policy limits and to the best of management's knowledge and belief all known and unknown claims will be covered by insurance. The City is not aware of any major lawsuits that have been filed.

New Mexico Self-Insurers' Fund has not provided information on an entity by entity basis that would allow for a reconciliation of changes in the aggregate liabilities for claims for the current fiscal year and the prior fiscal year.

NOTE 9. Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosures of certain information concerning individual funds including:

A. Deficit fund balance of individual funds. The following funds had deficit fund balances as of June 30, 2015.

Capital Outlay Landscape Project	\$ (1,560)
Capital Outlay/DOT 13-1841	(17,231)
Capital Outlay- Remodel Building	(77,000)
NMFA Colonia Trust	(11,158)
Capital Outlay-C1142057	(13,084)
	<u>\$ (120,033)</u>

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 9. Other Required Individual Fund Disclosures (continued)

- B.** Actual expenditures in excess of amount budgeted at the budgetary authority level. Budgetary legal level of control is at the fund level. The below funds exceeded approved budgetary authority for the year ended June 30, 2015.

Major Funds

Community Development Block Grant	<u>\$ (426,406)</u>
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Nonmajor Funds

New Mexico Beautiful Grant	(1,178)
DOT/LGRF COOP	(36,965)
Healthy Kids/Healthy Anthony	(32,055)
Severance Bond	(147,439)
Capital Outlay Landscape Project	(42,759)
Colonias Trust	(8,110)
DOT/LGRF Map Grant	(41,281)
Capital Outlay/DOT 13-1841	(52,220)
Operation DWI	(186)
Safer New Mexico	(2,291)
Dona Ana County Flood Commission	(100,000)
Debt Service	<u>(117,468)</u>

Total Governmental Funds	<u><u>\$ (1,008,358)</u></u>
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- C.** Designated cash appropriations in excess of available balances. There were no funds in which designated cash appropriations were in excess of available balances.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 10. Pension Plan- Public Employees Retirement Association

General Information about the Pension Plan

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

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

Benefits provided. For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2015 available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf.

Contributions. The contribution requirements of defined benefit plan members and the City of Anthony are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY14 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 29 through 31 of the PERA FY14 annual audit report at http://osanm.org/media/audits/366_Public_Employees_Retirement_Association_2014.pdf. The PERA coverage options that apply to City of Anthony are: Municipal General Division, and Municipal Police Division. Statutorily required contributions to the pension plan from the City of Anthony were \$40,989 and there were no employer paid member benefits that were “picked up” by the employer for the year ended June 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2013. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2014, using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date June 30, 2014.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 10. Pension Plan - Public Employees Retirement Association (continued)

General Information about the Pension Plan (continued)

The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred inflows and outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members. City of Anthony's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2014. Only employer contributions for the pay period end dates that fell within the period of July 1, 2013 to June 30, 2014 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2014 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

For PERA Fund Municipal General Division, at June 30, 2015, City of Anthony reported a liability of \$192,687 for its proportionate share of the net pension liability. At June 30, 2014, City of Anthony's proportion was .0247% percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, City of Anthony recognized PERA Fund Municipal General Division pension expense of \$8,041. At June 30, 2015, City of Anthony reported PERA Fund Municipal General Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ -	\$ 131
Net difference between projected and actual earnings on pension plan investments	-	75,384
Contributions subsequent to the measurement date	16,526	-
	\$ 16,526	\$ 75,515

\$16,526 reported as deferred outflows of resources related to pensions resulting from City of Anthony's contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 10. Pension Plan - Public Employees Retirement Association (continued)

General Information about the Pension Plan (continued)

Year ended June 30:

2016	\$	(18,878)
2017		(18,878)
2018		(18,878)
2019		(18,878)
2020		(3)
Thereafter		-

For PERA Fund Municipal Police Division, at June 30, 2015, City of Anthony reported a liability of \$191,356 for its proportionate share of the net pension liability. At June 30, 2014, City of Anthony's proportion was 0.0587 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, City of Anthony recognized PERA Fund Municipal Police Division pension expense of \$12,851. At June 30, 2015, City of Anthony reported PERA Fund Municipal Police Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change in assumptions	\$ -	\$ 15,545
Net difference between projected and actual earnings on pension plan investments	-	71,154
Contributions subsequent to the measurement date	<u>24,463</u>	<u>-</u>
	<u>\$ 24,463</u>	<u>\$ 86,699</u>

\$24,463 reported as deferred outflows of resources related to pensions resulting from City of Anthony's contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2016	\$	(21,655)
2017		(21,655)
2018		(21,655)
2019		(21,655)
2020		(79)
Thereafter		-

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 10. Pension Plan - Public Employees Retirement Association (continued)

General Information about the Pension Plan (continued)

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

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

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

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	21.10%	5.00%
International Equity	24.80	5.20
Private Equity	7.00	8.20
Core and Global Fixed Income	26.10	1.85
Fixed Income Plus Sectors	5.00	4.80
Real Estate	5.00	5.30
Real Assets	7.00	5.70
Absolute Return	4.00	4.15
Total	100.00%	

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

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 10. Pension Plan - Public Employees Retirement Association (continued)

General Information about the Pension Plan (continued)

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate. The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present City of Anthony's net pension liability in each PERA Fund Division that City of Anthony participates in, under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (6.75%) or one percentage point higher (8.75%) than the single discount rate.

PERA Fund Municipal General Division

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
City of Anthony's proportionate share of the net pension liability	\$ 363,257	\$ 192,687	\$ 60,912

PERA Fund Municipal Police Division

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
City of Anthony's proportionate share of the net pension liability	\$ 364,915	\$ 191,356	\$ 61,761

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

Payables to the pension plan. At June 30, 2015 there was \$3,079 of contributions due and payable to PERA for the City.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 11. Contingent Liabilities

The City is party to various claims and lawsuits arising in the normal course of business. The City is insured through the New Mexico Self Insurers Fund. The maximum exposure of the City is not estimable as of June 30, 2015.

NOTE 12. Federal and State Grants

In the normal course of operations, the City receives grant funds from various federal and state agencies. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

NOTE 13. Construction and Other Significant Commitments

The City has committed to pay for several construction contracts that were not completed at June 30, 2015 in the amount of \$940,657 as follows:

<u>Project Description</u>	<u>Contract Amount Remaining as June 30th 2015</u>	<u>Estimated Date of Completion</u>	<u>Contractor</u>
4th Street	\$ 532,657	1/1/2020	Morrow Enterprises, Inc.
MVD & Court Room	408,000	1/12/2016	ESA Construction, Inc.
	<u>\$ 940,657</u>		

NOTE 14. Subsequent Events

The date to which events occurring after June 30, 2015, the date of the most recent statement of net position, have been evaluated for possible adjustment to the financial statements or disclosures is December 9, 2015, which is the date on which the financial statements were issued.

On November 4, 2015 the City opened its Motor Vehicle Department which is part of a big project that will incorporate a Courtroom and the MDV to the existing Municipal Building. The cost of the project is expected to reach \$425,000 at its conclusion on January 12, 2016.

NOTE 15. Concentrations

The City depends on financial resources flowing from, or associated with, both the Federal Government and the State of New Mexico. Because of this dependency, the City is subject to changes in the specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations.

NOTE 16. Restricted Net Position

The government-wide statement of net position reports \$294,927 of restricted net position for governmental activities, all of the special revenue funds which are restricted by enabling legislation. See pages 28 and 58-61 for descriptions of the related restrictions for special revenue, debt service and capital projects funds.

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 17. Net Position/Fund Balance Restatement

The City has a prior period adjustment of (\$525,367) for governmental activities which was required for implementation of GASB Statement No. 68. The adjustment reflects a beginning net pension liability of (\$564,660) and a beginning of deferred outflow of resources- employer contributions subsequent to the measurement date of \$39,293. In addition see below for other Non-GAAP Budgetary basis restatements, Modified accrual basis fund balance restatements and Full accrual net position restatements.

Non-GAAP budgetary basis fund balance restatements:

	<u>Special Revenue Funds</u>					Total
	General Fund	Operation		City Annual Fiesta	Debt Service Fund	
		Buckledown - OBD	Operation DWI - ODWI			
To adjust fund balance to cash basis	\$ (150,871)	\$ 333	\$ 186	\$ -	\$ 60,182	\$ (90,170)
To properly close fund	-	-	-	4,668	-	4,668
To record NMFA cash	-	-	-	-	19,825	19,825
Total restatement - Non-GAAP budgetary basis	\$ (150,871)	\$ 333	\$ 186	\$ 4,668	\$ 80,007	\$ (65,677)

Modified accrual basis fund balance restatements:

	<u>Special Revenue Funds</u>				Total
	Law Enforcement Protection	City Annual Fiesta	Capital Outlay		
			- Remodel Building	Debt Service Fund	
To remove improper accruals	\$ (21,800)	\$ -	\$ -	\$ -	\$ (21,800)
To move accruals to correct fund	-	-	(50,000)	50,000	-
To properly state beginning cash	-	-	-	10,182	10,182
To properly close fund	-	4,668	-	-	4,668
To record NMFA cash	-	-	-	19,825	19,825
	\$ (21,800)	\$ 4,668	\$ (50,000)	\$ 80,007	\$ 12,875

Full accrual net position restatements:

	<u>Governmental Activities</u>
Implementation of GASBS No. 68	\$ (525,367)
To remove improper accruals	(21,800)
To properly state beginning cash	10,182
To properly close fund	4,668
To record NMFA cash	19,825
Capital assets and accumulated depreciation	<u>(26,489)</u>
	\$ (538,981)

STATE OF NEW MEXICO
City of Anthony
Notes to the Financial Statements
June 30, 2015

NOTE 18. Subsequent Pronouncements

In February 2015, GASB Statement No. 72 *Fair Value Measurement and Application*, was issued. Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2015. Earlier application is encouraged. The City will implement this standard during the fiscal year ended June 30, 2016. The City is still evaluating how this pronouncement will affect the financial statements.

In June 2015, GASB Statement No. 73 *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, was issued. Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2016. Earlier application is encouraged. The City is still evaluating how this pronouncement will affect the City.

In June 2015, GASB Statement No. 74 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2016. This pronouncement will not affect the City's financial statements.

In June 2015, GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, was issued. Effective Date: The provisions of this Statement are effective for fiscal years beginning after June 15, 2017. The standard will be implemented during the fiscal year ended June 30, 2018. The City expects no affect as they do not participate.

In June 2015, GASB Statement No. 76 *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, was issued. Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2015. Earlier application is encouraged. The City will implement this standard during the fiscal year ended June 30, 2016. The City is still evaluating how this pronouncement will affect the City.

In August 2015, GASB Statement No. 77 *Tax Abatement Disclosures*, was issued. Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2015. Earlier application is encouraged. The City will implement this standard during the fiscal year ended June 30, 2017. The City is still evaluating how this pronouncement will affect the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO

City of Anthony

Schedule I

Page 1 of 2

Schedule of the City's Proportionate Share of the Net Pension Liability of PERA Fund Municipal General Division
Public Employees Retirement Association (PERA) Plan
Last 10 Fiscal Years*

City of Anthony's proportion of the net pension liability	<u>2015</u> 0.0247%
City of Anthony's proportionate share of the net pension liability	\$ 192,687
City of Anthony's covered-employee payroll	\$ 284,437
City of Anthony's proportionate share of the net pension liability as a percentage of its covered-employee payroll	67.74%
Plan fiduciary net position as a percentage of the total pension liability	81.29%

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

See independent auditors' report
See notes to required supplementary information

STATE OF NEW MEXICO

City of Anthony

Schedule I

Page 2 of 2

Schedule of the City's Proportionate Share of the Net Pension Liability of PERA Fund Municipal Police Division
Public Employees Retirement Association (PERA) Plan
Last 10 Fiscal Years*

City of Anthony's proportion of the net pension liability	<u>2015</u> 0.0587%
City of Anthony's proportionate share of the net pension liability	\$ 191,356
City of Anthony's covered-employee payroll	\$ 212,779
City of Anthony's proportionate share of the net pension liability as a percentage of its covered-employee payroll	89.93%
Plan fiduciary net position as a percentage of the total pension liability	81.29%

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

See independent auditors' report
See notes to required supplementary information

STATE OF NEW MEXICO
 City of Anthony
 Schedule of Employer Contributions
 Public Employees Retirement Association (PERA) Plan
 PERA Municipal General Division
 Last 10 Fiscal Years*

Schedule II
 Page 1 of 2

	2015
Contractually required contributions	\$ 16,526
Contributions in relation to the contractually required contribution	(16,526)
Contribution deficiency (excess)	\$ -
City of Anthony's covered-employee payroll	\$ 252,160
Contributions as a percentage of covered-employee payroll	6.6%

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

See independent auditors' report
 See notes to required supplementary information

STATE OF NEW MEXICO
 City of Anthony
 Schedule of Employer Contributions
 Public Employees Retirement Association (PERA) Plan
 PERA Municipal Police Division
 Last 10 Fiscal Years*

Schedule II
Page 2 of 2

	2015
Contractually required contributions	\$ 24,463
Contributions in relation to the contractually required contribution	(24,463)
Contribution deficiency (excess)	\$ -
City of Anthony's covered-employee payroll	\$ 230,538
Contributions as a percentage of covered-employee payroll	10.6%

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

See independent auditors' report
 See notes to required supplementary information

STATE OF NEW MEXICO
City of Anthony
Notes to Required Supplementary Information
June 30, 2015

Changes of benefit terms. The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY14 audit available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf.

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2014 report is available at http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2014%20PERA%20Valuation%20Report_FINAL.pdf.

The summary of Key Findings for the PERA Fund (on page 2 of the report) states “based on a recent experience study for the five-year period ending June 30, 2013, the economic and demographic assumptions were updated for this valuation. The changes in assumptions resulted in a decrease of \$30.8 million to Fund liabilities and an increase of 0.13% to the funded ratio. For details about changes in the actuarial assumptions, see Appendix B on page 60 of the report.

See independent auditors’ report

SUPPLEMENTARY INFORMATION

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NONMAJOR GOVERNMENTAL FUNDS

STATE OF NEW MEXICO
City of Anthony
Nonmajor Governmental Fund Descriptions
June 30, 2015

Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts and major capital projects) that are legally restricted to expenditures for specified purposes.

NEW MEXICO BEAUTIFICATION GRANT – The purpose of the "New Mexico Litter Control and Beautification Act," NMSA 1978, §§ 67-16-1 to -14 (1985, as amended through 2001), hereinafter referred to as the "Act," is to control litter by authorizing Department to eliminate litter from the State to the maximum practical extent through a State-coordinated plan of education, control, prevention, and elimination.

AUTO GRANT FUND – 35-14-11 Municipal ordinance; court costs; collection; purpose. (3) A court automation fee of six dollars (\$6.00); the fees are to be collected upon conviction from persons convicted of violating any ordinance relating to the operation of a motor vehicle or any ordinance that may be enforced by the imposition of a term of imprisonment. All money collected pursuant to Paragraph (3) of subsection B of this section shall be remitted monthly to the state treasurer for credit to the municipal court automation fund and shall be used for the purchase, maintenance and operation of court automation systems in the municipal courts.

CORRECTIONS FUND – A special revenues fund that accounts for revenues and expenditures relating to the Corrections department. Financing is provided by correction fees. Section 35-14-11, NMSA 1978.

DOT/LGRF COOP – Department of Transportation/Local Government Road Fund, Co-operative Grants to account for grants received by the City to aid in the repair and construction of various streets within the city limits and/or the 4th Street Project – Drainage and Rehabilitation with Ponding. This fund is authorized by the Board of Trustees.

DOT/LGRF COOP2 – Department of Transportation, Co-operative Grants to account for grants received by the City to aid in the design, reconstruction and drainage improvement of the City Street. Authority is Section 67-3-28 and 67-3-28.2 NMSA 1978 and Commission Policy No 44-12.

HEALTHY KIDS/HEALTHY ANTHONY – A grant to provide support to the Community Transformation Grant in the City of Anthony to expand opportunities for healthy eating and active living for children where they live learn and play. Healthy eating and active living are two lifestyle choices that help prevent obesity. This fund is authorized by the Board of Trustees.

SEVERANCE TAX BOND – DFA Appropriation ID 14-2057 NMDOT Control Number C1142057 for the purposes to plan, design and construct road and drainage improvements on the 4th Street in Anthony in Dona Ana County. The authority is the Laws of 2014, HB55, Chapter 66 and the NMSA 1978, Section 67-3-28, as amended, and State Highway Commission Policy No 44.

JUDICIAL EDUCATION FUND – A court education fee of three dollars (\$3.00); the fees are to be collected upon citation payments. This fund is authorized by the Board of Trustees.

CAPITAL OUTLAY LANDSCAPE PROJECT – DFA Appropriation 14-L-1681 to plan, design, construct and landscape a walkway and exercise path along Anthony drive Anthony County of Dona Ana. The authority is the Laws of 2013, Chapter 226 and the NMSA 1978, Section 9-6-5 and 9-6-5.1.

COLONIAS TRUST FUND – Grant used for the construction of the sidewalk at 4th street. Approved resolution 2014-30 authorizing the execution and delivery of Colonias Infrastructure Project.

DOT/LGRF COOP3 – Department of Transportation, Co-operative Grants to account for grants received by the City to aid in the design, reconstruction and drainage improvement of the City Street. Authority is Section 67-3-28 and 67-3-28.2 NMSA 1978 and Commission Policy No 44-12.

DOT/LGRF MAP GRANT – Department of Transportation, Co-operative Grants to account for grants received by the City to aid in the design, reconstruction and drainage improvement of the City Street. Authority is Section 67-3-28 and 67-3-28.2 NMSA 1978 and Commission Policy No 44-12.

STATE OF NEW MEXICO
City of Anthony
Nonmajor Governmental Fund Descriptions
June 30, 2015

Special Revenue Funds (Continued)

CAPITAL OUTLAY/DOT 13-1841– DFA Appropriation 13-1841 NMDOT Control Number C1131841 for the purpose of planning, designing, and constructing improvements to streets in Anthony in Dona Ana County. The authority is the Laws of 2013, SB60, Chapter 226 and the NMSA 1978, Section 67-3-28, as amended, and State Highway Commission Policy No 44.

LIBRARY– To account for funds designated for library uses. This fund was created administratively by ordinance.

OPERATION BUCKLE DOWN– To account for grants awarded to City of Anthony for traffic enforcement and alcohol monitoring. This fund is authorized by the Board of Trustees.

OPERATION DWI – To account for grants awarded to City of Anthony for traffic enforcement and alcohol monitoring. This fund is authorized by the Board of Trustees.

STONEGARDEN – Approved memorandum of agreement between Dona Ana County, Dona Ana Sheriff's Office and the City of Anthony Police Department for increased Border Security and protection under Operation Stonegarden, 2013. This fund is authorized by the Board of Trustees.

SAFER NEW MEXICO – To account for revenues and expenses for a grant received by the Police Department to administer the Operation DWI Project. This fund is authorized by the Board of Trustees.

LAW ENFORCEMENT PROTECTION FUND –A special revenues fund that accounts for revenues and expenditures relating to Law Enforcement. Financing is provided by grants. Section 19-13-3F, NMSA

ACTION FOR YOUTH FUND – To account for expenses made for and by a Youth Group in the City of Anthony that promotes the well-being of other young adults by putting together a Health Fair in the spring of each year. This fund is authorized by the Board of Trustees.

MUNICIPAL STREETS – A special revenues fund that accounts for funds to maintain roads for which the City is responsible. Funding is provided by the gas tax. Expenditures are restricted to the construction and maintenance of City roads. Authority is NMSA 7-1-6.27.

CITY ANNUAL FIESTA – This is a budgeted item from the Board of Trustees to have an annual city fiesta each year with food, game and information booths for the citizens of the city. This fund is authorized by the Board of Trustees.

NEW MEXICO LIBRARY FOUNDATION – To account for funding utilized to purchase new software to upgrade the performance of the library's computer equipment. This fund is authorized by the Board of Trustees..

DEVELOPMENT BUREAU STATE AND NEW MEXICO STATE LIBRARY–To account for State Grants-in-Aid funding to support the Library collections, staff salaries, staff training, library equipment or other operational expenditures associated with delivery of library services as defined in section 4.5.2 NMAC. The authority is the NMSA 1978, Section 18-24.

DONA ANA COUNTY FLOOD COMMISSION – To account for funding utilized for the planning, design, and construction of flood control for the 4th Street Phase IA Roadway & Drainage Improvements (“Project”) located within the City boundary. This fund is authorized by the Board of Trustees.

LODGER'S TAX – To account for the operations of tourist facilities or for half of advertising, promoting and publicizing such facilities and tourist attractions. State Statute Section 4-6-41 provides for this tax to be imposed by the City. Revenues received are pursuant to the Lodger's Tax Act (Section 3-38-15, NMSA 1978).

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STATE OF NEW MEXICO
City of Anthony
Nonmajor Governmental Fund Descriptions
June 30, 2015

Special Revenue Funds (Continued)

CAPITAL OUTLAY-REMODEL BUILDING –DFA Appropriation 14-L-2269 to plan, design and construct a multipurpose municipal building in Anthony in Dona Ana County. The authority is the Laws of 2014, Chapter 64 and the NMSA 1978, Section 9-6-5 and 9-6-5.1.

NMDOT CWS-SP-1-15-956 – To account for local government road funds utilized for the design, construction management, reconstruction and drainage improvement of the City’s streets, as described in project No SP-1-15(956), CONTROL No HW2 L100162. Authority is Section 67-3-28 and 67-3-28.2 NMSA 1978 and Commission Policy No 44-12.

NMDOT MAP-7613 – To account for local government road funds utilized for the planning design, ROW, reconstruction, pavement rehabilitation, drainage and miscellaneous improvement of Fourth Street. The Authority is Section 67-3-28 and 67-3-28.2 NMSA 1978 and Commission Policy No 44-12.

NMFA COLONIA TRUST – To account for Colonia Infrastructure Project Fund for the benefit of the Colonia of the City of Anthony. The Authority is the Colonia Infrastructure Act, Section 6-21-1 through 6-21-31, as amended and section 6-30-1 through 6-30-8 of NMSA 1978.

CAPITAL OUTLAY-C1142057 – To account for Local Government Road Fund utilized for the design, construction management, reconstruction and drainage improvement of the City Streets, as described in Project No SP-1-16(906). The Authority is Section 67-3-28 and 67-3-28.2 of NMSA 1978 and Commission Policy No 44-12.

Debt Service

DEBT SERVICE – To accumulate monies for the repayment of the loan received from NMFA. The City has acquired the building at 820 Highway 478 Anthony, NM 88021 to house their daily operations. This fund is authorized by the Board of Trustees.

STATE OF NEW MEXICO
City of Anthony
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	New Mexico Beautification Grant	Auto Grant Fund	Corrections Fund	DOT/LGRF COOP
<i>Assets</i>				
Cash and cash equivalents	\$ -	\$ 5,448	\$ 23,965	\$ -
Investments	-	-	-	-
Receivables:				
Other taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
	-	-	-	-
<i>Total assets</i>	\$ -	\$ 5,448	\$ 23,965	\$ -
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
	-	-	-	-
<i>Total liabilities</i>	-	-	-	-
<i>Fund balances</i>				
Spendable:				
Restricted for:				
General government	-	5,448	-	-
Public safety	-	-	23,965	-
Culture and recreation	-	-	-	-
Debt service payments	-	-	-	-
Unassigned	-	-	-	-
	-	-	-	-
<i>Total fund balances</i>	-	5,448	23,965	-
<i>Total liabilities and fund balances</i>	\$ -	\$ 5,448	\$ 23,965	\$ -

The accompanying notes are an integral part of these financial statements

Special Revenue

DOT/LGRF COOP2	Healthy Kids/Healthy Anthony Fund	Severance Tax Bond	Judicial Educational Fund	Capital Outlay Landscape Project
\$ -	\$ -	\$ -	\$ 276	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 276</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	1,560
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560</u>
-	-	-	276	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(1,560)
<u>-</u>	<u>-</u>	<u>-</u>	<u>276</u>	<u>(1,560)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 276</u>	<u>\$ -</u>

STATE OF NEW MEXICO
City of Anthony
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

Special Revenue

	Colonias Trust Fund	DOT/LGRF COOP3	DOT/LGRF Map Grant	Capital Outlay/DOT 13- 1841
<i>Assets</i>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables:				
Other taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	24,405	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,405</u>	<u>\$ -</u>
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	17,231
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,231</u>
<i>Fund balances</i>				
Spendable:				
Restricted for:				
General government	-	-	24,405	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Debt service payments	-	-	-	-
Unassigned	-	-	-	(17,231)
<i>Total fund balances</i>	<u>-</u>	<u>-</u>	<u>24,405</u>	<u>(17,231)</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,405</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

Special Revenue

Library	Operation Buckle Down	Operation DWI	Stonegarden	Safer New Mexico
\$ 9,555	\$ -	\$ 860	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	3,205	-
-	-	-	-	-
<u>\$ 9,555</u>	<u>\$ -</u>	<u>\$ 860</u>	<u>\$ 3,205</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,200	-
-	-	-	728	-
-	-	-	1,928	-
-	-	-	-	-
-	-	860	1,277	-
9,555	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>9,555</u>	<u>-</u>	<u>860</u>	<u>1,277</u>	<u>-</u>
<u>\$ 9,555</u>	<u>\$ -</u>	<u>\$ 860</u>	<u>\$ 3,205</u>	<u>\$ -</u>

STATE OF NEW MEXICO
City of Anthony
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	Law Enforcement Protection Fund	Action for Youth Fund	Municipal Streets	City Annual Fiesta
<i>Assets</i>				
Cash and cash equivalents	\$ -	\$ 2,209	\$ 13,761	\$ -
Investments	-	-	-	-
Receivables:				
Other taxes	-	-	834	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
	-	-	-	-
<i>Total assets</i>	\$ -	\$ 2,209	\$ 14,595	\$ -
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
	-	-	-	-
<i>Total liabilities</i>	-	-	-	-
<i>Fund balances</i>				
Spendable:				
Restricted for:				
General government	-	2,209	14,595	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Debt service payments	-	-	-	-
Unassigned	-	-	-	-
	-	-	-	-
<i>Total fund balances</i>	-	2,209	14,595	-
<i>Total liabilities and fund balances</i>	\$ -	\$ 2,209	\$ 14,595	\$ -

The accompanying notes are an integral part of these financial statements

Special Revenue				
New Mexico Library Foundation	Development Bureau State and New Mexico State Library	Dona Ana County Flood Commission	Lodger's Tax	Capital Outlay- Remodel Building
\$ -	\$ -	\$ -	\$ 1,981	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,981</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	77,000
-	-	-	-	77,000
-	-	-	-	-
-	-	-	1,981	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(77,000)
-	-	-	1,981	(77,000)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,981</u>	<u>\$ -</u>

STATE OF NEW MEXICO
City of Anthony
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	NMDOT CWS- SP-1-15-956	NMDOT MAP- 7613	NMFA Colonia Trust	Capital Outlay- C1142057
<i>Assets</i>				
Cash and cash equivalents	\$ 10	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables:				
Other taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
	-	-	-	-
<i>Total assets</i>	\$ 10	\$ -	\$ -	\$ -
<i>Liabilities</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	11,158	13,084
	-	-	11,158	13,084
<i>Total liabilities</i>	-	-	11,158	13,084
<i>Fund balances</i>				
Spendable:				
Restricted for:				
General government	10	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Debt service payments	-	-	-	-
Unassigned	-	-	(11,158)	(13,084)
	-	-	(11,158)	(13,084)
<i>Total fund balances</i>	10	-	(11,158)	(13,084)
<i>Total liabilities and fund balances</i>	\$ 10	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these financial statements

<u>Debt Service</u>	
<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 3,432	\$ 61,497
135,009	135,009
-	834
-	3,205
-	24,405
<u>\$ 138,441</u>	<u>\$ 224,950</u>
\$ -	\$ -
-	1,200
-	120,761
<u>-</u>	<u>121,961</u>
-	48,924
-	26,102
-	9,555
138,441	138,441
-	(120,033)
<u>138,441</u>	<u>102,989</u>
<u>\$ 138,441</u>	<u>\$ 224,950</u>

STATE OF NEW MEXICO
City of Anthony
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2015

	Special Revenue			
	New Mexico Beautification Grant	Auto Grant Fund	Corrections Fund	DOT/LGRF COOP
	Grant	Auto Grant Fund	Corrections Fund	DOT/LGRF COOP
<i>Revenues</i>				
Taxes				
Gasoline and motor vehicle taxes	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Intergovernmental income				
State operating grants	2,423	-	-	-
State capital grants	-	-	-	-
Charges for services	-	6,341	-	-
Licenses and fees	-	-	16,966	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,423</u>	<u>6,341</u>	<u>16,966</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	-	2,653	4,913	36,965
Public safety	-	-	-	-
Culture and recreation	1,178	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,178</u>	<u>2,653</u>	<u>4,913</u>	<u>36,965</u>
<i>Net change in fund balances</i>	<u>1,245</u>	<u>3,688</u>	<u>12,053</u>	<u>(36,965)</u>
<i>Fund balances - beginning</i>	(1,245)	1,760	11,912	36,965
<i>Fund balances - restatement (note 17)</i>	-	-	-	-
<i>Fund balances - as restated</i>	<u>(1,245)</u>	<u>1,760</u>	<u>11,912</u>	<u>36,965</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ 5,448</u>	<u>\$ 23,965</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

Special Revenue				
DOT/LGRF COOP2	Healthy Kids/Healthy Anthony Fund	Severance Tax Bond	Judicial Educational Fund	Capital Outlay Landscape Project
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	112,647	-	-
-	3,793	-	-	-
-	-	-	-	48,710
-	-	-	-	-
-	-	-	2,496	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>3,793</u>	<u>112,647</u>	<u>2,496</u>	<u>48,710</u>
-	-	3,708	1,927	1,803
-	-	-	-	-
-	31,581	-	-	-
-	-	143,731	-	40,956
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>31,581</u>	<u>147,439</u>	<u>1,927</u>	<u>42,759</u>
-	(27,788)	(34,792)	569	5,951
-	27,788	34,792	(293)	(7,511)
-	-	-	-	-
<u>-</u>	<u>27,788</u>	<u>34,792</u>	<u>(293)</u>	<u>(7,511)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 276</u>	<u>\$ (1,560)</u>

STATE OF NEW MEXICO
City of Anthony
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2015

	Special Revenue			
	Colonias Trust Fund	DOT/LGRF COOP3	DOT/LGRF Map Grant	Capital Outlay/DOT 13- 1841
<i>Revenues</i>				
Taxes				
Gasoline and motor vehicle taxes	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Intergovernmental income				
State operating grants	8,110	34,989	-	-
State capital grants	-	-	-	187,353
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>8,110</u>	<u>34,989</u>	<u>-</u>	<u>187,353</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	36,986
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	8,110	-	41,281	15,234
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>8,110</u>	<u>-</u>	<u>41,281</u>	<u>52,220</u>
<i>Net change in fund balances</i>	<u>-</u>	<u>34,989</u>	<u>(41,281)</u>	<u>135,133</u>
<i>Fund balances - beginning</i>	-	(34,989)	65,686	(152,364)
<i>Fund balances - restatement (note 17)</i>	-	-	-	-
<i>Fund balances - as restated</i>	<u>-</u>	<u>(34,989)</u>	<u>65,686</u>	<u>(152,364)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,405</u>	<u>\$ (17,231)</u>

The accompanying notes are an integral part of these financial statements

Special Revenue				
Library	Operation Buckle Down	Operation DWI	Stonegarden	Safer New Mexico
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	2,966	3,245	46,675	1,702
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
8,391	-	-	-	-
<u>8,391</u>	<u>2,966</u>	<u>3,245</u>	<u>46,675</u>	<u>1,702</u>
-	-	-	-	-
-	994	-	14,045	2,291
3,960	-	-	-	-
-	-	-	30,944	-
-	-	-	-	-
-	-	-	-	-
<u>3,960</u>	<u>994</u>	<u>-</u>	<u>44,989</u>	<u>2,291</u>
4,431	1,972	3,245	1,686	(589)
5,124	(1,972)	(2,385)	(409)	589
-	-	-	-	-
<u>5,124</u>	<u>(1,972)</u>	<u>(2,385)</u>	<u>(409)</u>	<u>589</u>
<u>\$ 9,555</u>	<u>\$ -</u>	<u>\$ 860</u>	<u>\$ 1,277</u>	<u>\$ -</u>

STATE OF NEW MEXICO
City of Anthony
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2015

	Special Revenue			
	Law Enforcement Protection Fund	Action for Youth Fund	Municipal Streets	City Annual Fiesta
<i>Revenues</i>				
Taxes				
Gasoline and motor vehicle taxes	\$ -	\$ -	\$ 5,421	\$ -
Other	-	-	-	-
Intergovernmental income				
State operating grants	21,800	2,000	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	21,800	2,000	5,421	-
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	29,343	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	29,343	-	-	-
<i>Net change in fund balances</i>	(7,543)	2,000	5,421	-
<i>Fund balances - beginning</i>	29,343	209	9,174	(4,668)
<i>Fund balances - restatement (note 17)</i>	(21,800)	-	-	4,668
<i>Fund balances - as restated</i>	7,543	209	9,174	-
<i>Fund balances - end of year</i>	\$ -	\$ 2,209	\$ 14,595	\$ -

The accompanying notes are an integral part of these financial statements

Special Revenue				
New Mexico Library Foundation	Development Bureau State and New Mexico State Library	Dona Ana County Flood Commission	Lodger's Tax	Capital Outlay- Remodel Building
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,981	-
884	3,000	-	-	-
-	-	100,000	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>884</u>	<u>3,000</u>	<u>100,000</u>	<u>1,981</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
884	3,000	-	-	-
-	-	100,000	-	27,000
-	-	-	-	-
-	-	-	-	-
<u>884</u>	<u>3,000</u>	<u>100,000</u>	<u>-</u>	<u>27,000</u>
-	-	-	1,981	(27,000)
-	-	-	-	-
-	-	-	-	(50,000)
-	-	-	-	(50,000)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,981</u>	<u>\$ (77,000)</u>

STATE OF NEW MEXICO
City of Anthony
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2015

	<u>Special Revenue</u>			
	<u>NMDOT CWS- SP-1-15-956</u>	<u>NMDOT MAP- 7613</u>	<u>NMFA Colonia Trust</u>	<u>Capital Outlay- C1142057</u>
<i>Revenues</i>				
Taxes				
Gasoline and motor vehicle taxes	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Intergovernmental income				
State operating grants	-	-	-	-
State capital grants	46,826	187,425	130,967	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>46,826</u>	<u>187,425</u>	<u>130,967</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	7,356
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	46,816	187,425	142,125	5,728
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>46,816</u>	<u>187,425</u>	<u>142,125</u>	<u>13,084</u>
<i>Net change in fund balances</i>	<u>10</u>	<u>-</u>	<u>(11,158)</u>	<u>(13,084)</u>
<i>Fund balances - beginning</i>	-	-	-	-
<i>Fund balances - restatement (note 17)</i>	-	-	-	-
<i>Fund balances - as restated</i>	-	-	-	-
<i>Fund balances - end of year</i>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ (11,158)</u>	<u>\$ (13,084)</u>

The accompanying notes are an integral part of these financial statements

<u>Debt Service</u>			
<u>Debt Service</u>		<u>Total Nonmajor Governmental Funds</u>	
\$ -		\$ 5,421	
-		114,628	
117,469		249,056	
-		701,281	
-		6,341	
-		19,462	
964		964	
-		8,391	
<u>118,433</u>		<u>1,105,544</u>	
1,756		98,067	
-		46,673	
-		40,603	
-		789,350	
68,791		68,791	
46,921		46,921	
<u>117,468</u>		<u>1,090,405</u>	
<u>965</u>		<u>15,139</u>	
57,469		74,975	
<u>80,007</u>		<u>12,875</u>	
<u>137,476</u>		<u>87,850</u>	
<u>\$ 138,441</u>		<u>\$ 102,989</u>	

STATE OF NEW MEXICO
City of Anthony
New Mexico Beautiful Grant Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

Statement B-1

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	2,423	2,423
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>2,423</u>	<u>2,423</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	1,178	(1,178)
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>1,178</u>	<u>(1,178)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>1,245</u>	<u>1,245</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	1,245	1,245
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(1,245)</u>	<u>(1,245)</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ 1,245
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ 1,245</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-2

City of Anthony

Auto Grant Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Lodger's taxes	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	5,150	5,150	6,341	1,191
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,150</u>	<u>5,150</u>	<u>6,341</u>	<u>1,191</u>
<i>Expenditures</i>				
Current				
General government	5,150	5,150	2,653	2,497
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>5,150</u>	<u>5,150</u>	<u>2,653</u>	<u>2,497</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,688</u>	<u>3,688</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	3,688	3,688
<i>Fund balance - beginning of year</i>	-	-	1,760	1,760
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,448</u>	<u>\$ 5,448</u>
				\$ 3,688
Net change in fund balance (Budget basis)				
No adjustments to revenues				
No adjustments to expenditures				
Net change in fund balance (GAAP basis)				
				<u>\$ 3,688</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-3

City of Anthony

Corrections Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	15,000	15,000	16,966	1,966
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>16,966</u>	<u>1,966</u>
<i>Expenditures</i>				
Current				
General government	-	10,000	4,913	5,087
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>10,000</u>	<u>4,913</u>	<u>5,087</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>15,000</u>	<u>(5,000)</u>	<u>12,053</u>	<u>(3,121)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(15,000)	(5,000)	-	5,000
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(15,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
<i>Net change in fund balance</i>	-	-	12,053	12,053
<i>Fund balance - beginning of year</i>	-	-	11,912	11,912
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,965</u>	<u>\$ 23,965</u>
				\$ 12,053
Net change in fund balance (Budget basis)				
No adjustments to revenues				
No adjustments to expenditures				
Net change in fund balance (GAAP basis)				
				<u>\$ 12,053</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
City of Anthony
DOT/LGRF COOP Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

Statement B-4

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	-	-	36,965	(36,965)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>36,965</u>	<u>(36,965)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(36,965)</u>	<u>(36,965)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(36,965)	(36,965)
<i>Fund balance - beginning of year</i>	-	-	36,965	36,965
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (Budget Basis)				\$ (36,965)
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ (36,965)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-5

City of Anthony

DOT/LGRF COOP2 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ -
Net change in fund balance (Budget basis)				-
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-6

City of Anthony

Healthy Kids/Healthy Anthony Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	3,793	3,793
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>3,793</u>	<u>3,793</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	32,055	(32,055)
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>32,055</u>	<u>(32,055)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(28,262)</u>	<u>(28,262)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(28,262)	(28,262)
<i>Fund balance - beginning of year</i>	-	-	28,262	28,262
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ (28,262)
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
Adjustments to expenditures for salaries				474
Net change in fund balance (GAAP basis)				<u>\$ (27,788)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-7

City of Anthony

Severance Bond Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	300,000	300,000
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>300,000</u>
<i>Expenditures</i>				
Current				
General government	-	-	3,708	(3,708)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	143,731	(143,731)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>147,439</u>	<u>(147,439)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>152,561</u>	<u>152,561</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	152,561	152,561
<i>Fund balance - beginning of year</i>	-	-	(152,561)	(152,561)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ 152,561
Net change in fund balance (Budget basis)				
Adjustments to revenues for state severance taxes				(187,353)
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ (34,792)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-8

City of Anthony

Judicial Education Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	25,000	2,496	(22,504)
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>25,000</u>	<u>2,496</u>	<u>(22,504)</u>
<i>Expenditures</i>				
Current				
General government	-	10,000	1,927	8,073
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>10,000</u>	<u>1,927</u>	<u>8,073</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>15,000</u>	<u>569</u>	<u>(14,431)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(15,000)	-	15,000
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>15,000</u>
<i>Net change in fund balance</i>	-	-	569	569
<i>Fund balance - beginning of year</i>	-	-	(293)	(293)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (Budget basis)				\$ 569
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ 569</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-9

City of Anthony

Capital Outlay Landscape Project Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	0	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	48,710	48,710
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>48,710</u>	<u>48,710</u>
<i>Expenditures</i>				
Current				
General government	-	-	1,803	(1,803)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	40,956	(40,956)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>42,759</u>	<u>(42,759)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>5,951</u>	<u>5,951</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	5,951	5,951
<i>Fund balance - beginning of year</i>	-	-	(7,511)	(7,511)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,560)</u>	<u>\$ (1,560)</u>
				\$ 5,951
Net change in fund balance (Budget basis)				
No adjustments to revenues				
No adjustments to expenditures				
Net change in fund balance (GAAP basis)				
				<u>\$ 5,951</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-10

City of Anthony

Colonias Trust Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	8,110	8,110
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>8,110</u>	<u>8,110</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	8,110	(8,110)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>8,110</u>	<u>(8,110)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ -
Net change in fund balance (Budget basis)				-
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-11

City of Anthony

DOT/LGRF COOP3 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	34,989	34,989
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>34,989</u>	<u>34,989</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>34,989</u>	<u>34,989</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	34,989	34,989
<i>Fund balance - beginning of year</i>	-	-	(34,989)	(34,989)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ 34,989
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ 34,989</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-12

City of Anthony

DOT/LGRF Map Grant Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	41,281	(41,281)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>41,281</u>	<u>(41,281)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(41,281)</u>	<u>(41,281)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(41,281)	(41,281)
<i>Fund balance - beginning of year</i>	-	-	65,686	65,686
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,405</u>	<u>\$ 24,405</u>
				\$ (41,281)
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ (41,281)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-13

City of Anthony

Capital Outlay/DOT 13-1841 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	187,353	187,353
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>187,353</u>	<u>187,353</u>
<i>Expenditures</i>				
Current				
General government	-	-	36,986	(36,986)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	15,234	(15,234)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>52,220</u>	<u>(52,220)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>135,133</u>	<u>135,133</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	135,133	135,133
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(152,364)</u>	<u>(152,364)</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,231)</u>	<u>\$ (17,231)</u>
				\$ 135,133
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ 135,133</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-14

City of Anthony

Library Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	4,000	8,391	4,391
<i>Total revenues</i>	<u>-</u>	<u>4,000</u>	<u>8,391</u>	<u>4,391</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	4,000	3,960	40
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>4,000</u>	<u>3,960</u>	<u>40</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>4,431</u>	<u>4,431</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	4,431	4,431
<i>Fund balance - beginning of year</i>	-	-	5,124	5,124
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,555</u>	<u>\$ 9,555</u>
				\$ 4,431
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ 4,431</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-15

City of Anthony

Operation Buckle Down Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
State operating grants	-	2,966	2,966	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>2,966</u>	<u>2,966</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	2,966	1,327	1,639
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>2,966</u>	<u>1,327</u>	<u>1,639</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>1,639</u>	<u>1,639</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	1,639	1,639
<i>Fund balance - beginning of year</i>	-	-	(1,972)	(1,972)
<i>Fund balances - restatement</i>	-	-	333	333
<i>Fund balances - beginning, as restated</i>	<u>-</u>	<u>-</u>	<u>(1,639)</u>	<u>(1,639)</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ 1,639
Net change in fund balance (Budget basis)				-
No adjustments to revenues				-
Adjustments to expenditures for salaries				333
Net change in fund balance (GAAP basis)				<u>\$ 1,972</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-16

City of Anthony

Operation DWI Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
State operating grants	-	3,890	3,245	(645)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>3,890</u>	<u>3,245</u>	<u>(645)</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	186	(186)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>186</u>	<u>(186)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>3,890</u>	<u>3,059</u>	<u>(831)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	3,059	3,059
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(2,385)</u>	<u>(2,385)</u>
<i>Fund balances - restatement</i>	<u>-</u>	<u>-</u>	<u>186</u>	<u>186</u>
<i>Fund balances - beginning, as restated</i>	<u>-</u>	<u>-</u>	<u>(2,199)</u>	<u>(2,199)</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 860</u>	<u>\$ 860</u>
				\$ 3,059
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
Adjustments to expenditures for salaries				186
Net change in fund balance (GAAP basis)				<u>\$ 3,245</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-17

City of Anthony

Stonegarden Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	50,794	43,470	(7,324)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>50,794</u>	<u>43,470</u>	<u>(7,324)</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	50,794	12,845	37,949
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	30,944	(30,944)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>50,794</u>	<u>43,789</u>	<u>7,005</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(319)</u>	<u>(319)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(319)	(319)
<i>Fund balance - beginning of year</i>	-	-	(409)	(409)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (728)</u>	<u>\$ (728)</u>
				\$ (319)
Net change in fund balance (Budget basis)				
Adjustments to revenues for state operating grants				
Adjustments to expenditures for salaries				
Net change in fund balance (GAAP basis)				
				<u>\$ 1,686</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-18

City of Anthony

Safer New Mexico Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	1,702	1,702
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>1,702</u>	<u>1,702</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	2,291	(2,291)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>2,291</u>	<u>(2,291)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(589)</u>	<u>(589)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(589)	(589)
<i>Fund balance - beginning of year</i>	-	-	589	589
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ (589)
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ (589)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-19

City of Anthony

Law Enforcement Protection Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	23,600	21,800	21,800	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	7,543	-	(7,543)
<i>Total revenues</i>	<u>23,600</u>	<u>29,343</u>	<u>21,800</u>	<u>(7,543)</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	23,600	29,343	29,343	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>23,600</u>	<u>29,343</u>	<u>29,343</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(7,543)</u>	<u>(7,543)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(7,543)</u>	<u>(7,543)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>7,543</u>	<u>7,543</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ (7,543)
Net change in fund balance (Budget basis)				-
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ (7,543)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-20

City of Anthony

Action for Youth Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	2,000	2,000
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	2,000	2,000
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>209</u>	<u>209</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,209</u>	<u>\$ 2,209</u>
				\$ 2,000
Net change in fund balance (Budget basis)				
No adjustments to revenues				
No adjustments to expenditures				
Net change in fund balance (GAAP basis)				
				<u>\$ 2,000</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-21

City of Anthony

Municipal Streets Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	5,004	5,004	4,587	(417)
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,004</u>	<u>5,004</u>	<u>4,587</u>	<u>(417)</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5,004</u>	<u>5,004</u>	<u>4,587</u>	<u>(417)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(5,004)	(5,004)	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(5,004)</u>	<u>(5,004)</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	4,587	4,587
<i>Fund balance - beginning of year</i>	-	-	9,174	9,174
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,761</u>	<u>\$ 13,761</u>
				\$ 4,587
Net change in fund balance (Budget basis)				
Adjustments to revenues for gasoline and motor vehicle taxes				
				834
No adjustments to expenditures				
				-
Net change in fund balance (GAAP basis)				
				<u>\$ 5,421</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-22

City of Anthony

City Annual Fiesta Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(4,668)</u>	<u>(4,668)</u>
<i>Fund balances - restatement</i>	<u>-</u>	<u>-</u>	<u>4,668</u>	<u>4,668</u>
<i>Fund balances - beginning, as restated</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ -
Net change in fund balance (Budget basis)				-
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-23

City of Anthony

New Mexico Library Foundation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	884	884	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>884</u>	<u>884</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	884	884	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>884</u>	<u>884</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ -
Net change in fund balance (Budget basis)				-
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-24

City of Anthony

Development Bureau State and New Mexico State Library Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	3,000	3,000	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	3,000	3,000	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ -
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-25

City of Anthony

Dona Ana County Flood Commission Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	100,000	100,000
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	100,000	(100,000)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>(100,000)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				\$ -
Net change in fund balance (Budget basis)				(100,000)
Adjustments to revenues for state capital grants				100,000
Adjustments to expenditures for capital outlay				<u>100,000</u>
Net change in fund balance (GAAP basis)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-26

City of Anthony

Lodger's Tax Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	1,981	1,981
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>1,981</u>	<u>1,981</u>
<i>Expenditures</i>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>1,981</u>	<u>1,981</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	1,981	1,981
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,981</u>	<u>\$ 1,981</u>
				\$ 1,981
Net change in fund balance (Budget basis)				
No adjustments to revenues				
No adjustments to expenditures				
Net change in fund balance (GAAP basis)				
				<u>\$ 1,981</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-27

City of Anthony

Capital Outlay- Remodel Building Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	425,000	-	(425,000)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>425,000</u>	<u>-</u>	<u>(425,000)</u>
<i>Expenditures</i>				
Current				
General government	-	425,000	50,000	375,000
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	27,000	(27,000)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>425,000</u>	<u>77,000</u>	<u>348,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(77,000)</u>	<u>(77,000)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(77,000)</u>	<u>(77,000)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (77,000)</u>	<u>\$ (77,000)</u>
				\$ (77,000)
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
Adjustments to expenditures for general government expenditures				50,000
Net change in fund balance (GAAP basis)				<u>\$ (27,000)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-28

City of Anthony

NMDOT CWS-SP-1-15-956 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	298,619	46,826	46,826	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>298,619</u>	<u>46,826</u>	<u>46,826</u>	<u>-</u>
<i>Expenditures</i>				
Current				
General government	298,619	46,826	-	46,826
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	46,816	(46,816)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>298,619</u>	<u>46,826</u>	<u>46,816</u>	<u>10</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 10</u>
				\$ 10
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ 10</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-29

City of Anthony

NMDOT MAP-7613 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	249,900	249,900	187,425	(62,475)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>249,900</u>	<u>249,900</u>	<u>187,425</u>	<u>(62,475)</u>
<i>Expenditures</i>				
Current				
General government	249,900	249,900	-	249,900
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	187,425	(187,425)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>249,900</u>	<u>249,900</u>	<u>187,425</u>	<u>62,475</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (Budget basis)				\$ -
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-30

City of Anthony

NMFA Colonia Trust Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	298,619	298,619	130,967	(167,652)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>298,619</u>	<u>298,619</u>	<u>130,967</u>	<u>(167,652)</u>
<i>Expenditures</i>				
Current				
General government	298,619	298,619	-	298,619
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	142,125	(142,125)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>298,619</u>	<u>298,619</u>	<u>142,125</u>	<u>156,494</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(11,158)</u>	<u>(11,158)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(11,158)</u>	<u>(11,158)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,158)</u>	<u>\$ (11,158)</u>
				\$ (11,158)
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ (11,158)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-31

City of Anthony

Capital Outlay- C1142057 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variations
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	300,000	-	(300,000)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>
<i>Expenditures</i>				
Current				
General government	-	300,000	7,356	292,644
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	5,728	(5,728)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>300,000</u>	<u>13,084</u>	<u>286,916</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(13,084)</u>	<u>(13,084)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(13,084)</u>	<u>(13,084)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,084)</u>	<u>\$ (13,084)</u>
				\$ (13,084)
Net change in fund balance (Budget basis)				
No adjustments to revenues				
No adjustments to expenditures				
Net change in fund balance (GAAP basis)				
				<u>\$ (13,084)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-32

City of Anthony

Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes				
Gross receipts	\$ -	\$ -	\$ -	\$ -
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income				
State operating grants	-	-	117,469	117,469
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	964	964
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>118,433</u>	<u>118,433</u>
<i>Expenditures</i>				
Current				
General government	-	-	1,756	(1,756)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Debt service				
Principal	-	-	68,791	(68,791)
Interest	-	-	46,921	(46,921)
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>117,468</u>	<u>(117,468)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>965</u>	<u>965</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	965	965
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>57,469</u>	<u>57,469</u>
<i>Fund balances - restatement</i>	<u>-</u>	<u>-</u>	<u>80,007</u>	<u>80,007</u>
<i>Fund balances - beginning, as restated</i>	<u>-</u>	<u>-</u>	<u>137,476</u>	<u>137,476</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,441</u>	<u>\$ 138,441</u>
				\$ 965
Net change in fund balance (Budget basis)				
No adjustments to revenues				-
No adjustments to expenditures				-
Net change in fund balance (GAAP basis)				<u>\$ 965</u>

The accompanying notes are an integral part of these financial statements

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SUPPORTING SCHEDULES

STATE OF NEW MEXICO
City of Anthony
Schedule of Deposit and Investment Accounts
June 30, 2015

Schedule III
Page 1 of 2

Bank Name/Account Name	Account Type	Bank Balance	Deposits in Transit	Outstanding Checks	Book Balance
First National Bank					
Checking - Operational	Checking	\$ 2,770,610	\$ 1,515	\$ 20,733	\$ 2,751,392
Total First National Bank		<u>2,770,610</u>	<u>1,515</u>	<u>20,733</u>	<u>2,751,392</u>
New Mexico Finance Authority					
Anthony 6 Land Purchase	State Treasurer Debt Service	20,064	-	-	20,064
Anthony 6 Land Purchase	Reserve Fund Payable	118,377	-	-	118,377
Total New Mexico Finance Authority		<u>138,441</u>	<u>-</u>	<u>-</u>	<u>138,441</u>
Total		<u>\$ 2,909,051</u>	<u>\$ 1,515</u>	<u>\$ 20,733</u>	2,889,833

Deposits and investments per financial statements:

Cash and cash equivalents - Exhibit A-1	\$ 2,751,392
Restricted cash and cash equivalents - Exhibit A-1	3,432
Restricted Investments - Exhibit A-1	<u>135,009</u>
Total deposits and investments	<u>\$ 2,889,833</u>

See independent auditors' report

STATE OF NEW MEXICO

Schedule IV

City of Anthony
 Schedule of Collateral Pledged by Depository for Public Funds
 June 30, 2015

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2015	Location of Safekeeper
First New Mexico Bank					
	Mora NM Indpt S	7/1/2017	CUSIP 616412EK4	\$ 351,582	First New Mexico Bank, Las Cruces P.O Box 429 Las Cruces, NM 88004
	Alamogordo NM	8/1/2029	CUSIP 011446GC9	228,618	
	Gonzales TX *	3/1/2029	CUSIP 382010AS5	206,196	
	Duncanville TX *	2/15/2033	CUSIP 265158HD2	270,750	
	Tularosa NM Mut	5/1/2017	CUSIP 899172HK9	234,349	
	Lovington NM M	10/1/2018	CUSIP 547473CJ5	418,204	
	Bloomfield NM Mun	9/1/2021	CUSIP 094077KQ6	280,402	
	Grants & Cibola CNTYS	11/15/2018	CUSIP 388240ES8	317,433	
	Southern Sandoval NM	8/1/2021	CUSIP 1505110091	<u>268,890</u>	
Total Pledged Collateral				2,576,424	
Less: unallowed collateral				<u>(476,946)</u>	
Total First New Mexico Bank- allowed collateral				<u><u>\$ 2,099,478</u></u>	

* Unallowed Collateral as it is not Federally Backed Securities, State of New Mexico Obligation or revenue bonds underwritten by a member of FINRA and are rated BAA or above

See independent auditors' report

STATE OF NEW MEXICO
City of Anthony
Schedule of Joint Powers Agreements
June 30, 2015

Agreement	The City Participates with	Party Responsible for Operation	Description
Mesilla Valley Regional Dispatch Authority (MVRDA)	City of Las Cruces, Dona Ana County, Town of Mesilla, Village of Hatch, and the City of Sunland Park	Dona Ana County	Jointly operate, maintain and administer a combined communications center to provide emergency dispatch services
Detainee Housing	Dona Ana County	Dona Ana County	Detainee Housing assistance for adult and juvenile detainees

See independent auditors' report

<u>Period</u>	<u>Cost to City</u>	<u>City Contributions</u>	<u>Audit Responsibility</u>
Perpetual	Various	\$63,022	MVRDA
Perpetual	\$97.89 per day per prisoner and Juvenile daily rate \$130.57	\$23,209	Dona Ana County

STATE OF NEW MEXICO
City of Anthony
Schedule of Vendor Information for Purchases Exceeding \$60,000 (excluding GRT)
For the Year Ended June 30, 2015

Prepared by: City of Anthony

Title: Finance Department

Date: June 30, 2015

<u>RFP#/ RFB#</u>	<u>Type of Procurement</u>	<u>Awarded Vendor</u>	<u>\$ Amount of Awarded Contract</u>	<u>\$ Amount of Amended Contract</u>
-------------------	----------------------------	-----------------------	--	--

There were no vendors paid in excess of \$60,000 (excluding GRT) for the year ended June 30, 2015

See independent auditors' report

<u>Name and Physical Address per the Procurement Documentation, of <u>ALL</u> Vendors that Responded</u>	<u>In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)</u>	<u>Was the Vendor In-State and Chose Veteran's Preference (Y or N) For Federal Funds Answer N/A</u>	<u>Brief Description of the Scope of Work</u>
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COMPLIANCE SECTION



Accounting & Consulting Group, LLP
Certified Public Accountants

**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***

INDEPENDENT AUDITORS' REPORT

Timothy Keller
New Mexico State Auditor
The Mayor and Board of Trustees
City of Anthony
Anthony, 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, each major fund, the aggregate remaining fund information and the budgetary comparisons of the general fund and major special revenue fund of the City of Anthony (the City) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and the combining and individual fund statements and related budgetary comparisons of the City, presented as supplementary information, and have issued our report thereon dated December 9, 2015.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item FS 2013-006 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items FS 2015-001 and FS 2015-002 to be significant deficiencies.

Compliance and Other Matters

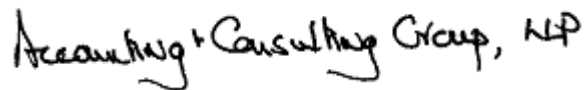
As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items FS 2013-008, FS 2015-003, and FS 2015-004.

The City's Response to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Accounting & Consulting Group, LLP
El Paso, TX
December 9, 2015

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STATE OF NEW MEXICO
City of Anthony
Schedule of Findings and Responses
June 30, 2015

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

- | | |
|--|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| c. Noncompliance material to the financial statements noted? | Yes |

B. FINDINGS-FINANCIAL STATEMENT AUDIT

FS 2013-006 Design Deficiencies in Internal Control (Repeated/Modified) (Material Weakness)

Condition: Management has not adopted sound accounting policies, established or maintained internal control that would initiate, authorize, record, processes and report transactions consistent with management's assertions embodied in the financial statements. Consequently, revenues and expenses were recorded in the wrong accounts. During our audit, we noted the following internal control deficiencies:

- Manual journal entries are not being consistently reviewed by someone other than the individual entering the journal entry.
- Bank Reconciliations are not being consistently reviewed by someone other than the individual preparing them.
- Revenues were understated by \$315,692 due to misclassification of revenue and expense accounts.

The City of Anthony is currently working on a policies and procedures manual and is expected to be completed and implemented by 2016.

Criteria: The Committee of Sponsoring Organizations (COSO) internal control integrated framework consists of five critical elements that must be present in carrying out the achievement objectives of an organization. These elements are known as the control environment, risk assessment, control activities, information and communication, and monitoring elements of internal control.

Effect: Because internal control is inadequate and not documented, management and staff are unsure about what procedures and processes to follow or what key controls are in place to properly safeguard assets. Adequate controls are not in place to prevent or detect intentional misstatements of accounting information.

Cause: For the fiscal year 2015, management did not have a documented policy to ensure internal controls were in place and working properly, which resulted in various errors.

Auditors' Recommendations: The City's Accounting Policies and Procedures manual should contain explicit instructions for all accounting related matters, as well as detailed instructions on the storage of monthly schedules used for reconciliation purposes. Users of the new accounting system should be properly trained.

Agency's Response: The City of Anthony will work on Policies and Procedure Manual with explicit instruction for all accounting matter. Resolution of this finding will is expected to be by June 30, 2016. The Finance Department is in charge to resolve this finding.

STATE OF NEW MEXICO
City of Anthony
Schedule of Findings and Responses
June 30, 2015

B. FINDINGS-FINANCIAL STATEMENT AUDIT (continued)

FS 2013-008 Legal Compliance with Budget (Repeated/Modified) (Material Noncompliance)

Condition: The City’s following funds exceeded approved budgetary authority for the year ended June 30, 2015:

Major Funds	
Community Development Block Grant	<u>\$ (426,406)</u>
 Nonmajor Funds	
New Mexico Beautiful Grant	(1,178)
DOT/LGRF COOP	(36,965)
Healthy Kids/Healthy Anthony	(32,055)
Severance Bond	(147,439)
Capital Outlay Landscape Project	(42,759)
Colonias Trust	(8,110)
DOT/LGRF Map Grant	(41,281)
Capital Outlay/DOT 13-1841	(52,220)
Operation DWI	(186)
Safer New Mexico	(2,291)
Dona Ana County Flood Commission	(100,000)
Debt Service	<u>(117,468)</u>
 Total Governmental Funds	 <u><u>\$ (1,008,358)</u></u>

The City of Anthony will be reviewing the budgets more closely and making necessary budget adjustments to resolve the noncompliance with budgets.

Criteria: A budget is a proposed plan of financial operations for a given period of time. The annual budget authorizes and provides the basis for control of financial operations during the fiscal year. The City cannot exceed its budget as required by NMSA 1978 Section 6-6-1 to 6-6-19.

Cause: The City did not adequately monitor its budget in these areas. Expenditures were approved in excess of available budget or budget adjustments were not approved and journal entries were not made to cover the expenditure approved.

Effect: The City is spending funds that were not authorized by the City Commissioners.

Auditors’ Recommendation: We recommend that expenditures not be approved which would cause the budget to be exceeded. We also recommend that timely budget adjustments be prepared when necessary.

Agency Response: The City of Anthony will make sure all funds will have a budget and budget adjustments will be prepared when necessary. Resolution of this finding will be expected to be by June 30, 2016. The Finance Department is in charge to resolve this finding.

B. FINDINGS-FINANCIAL STATEMENT AUDIT (continued)

FS 2015-001 Capital Assets (Significant Deficiency)

Condition: During testwork of capital assets we noted the following:

- The City understated capital asset additions in the amount of \$1,497,548. The following assets were additions to the City, but were not added to the fixed assets listing: Fourth Street Capital Project.
- The City has not broken out the cost of land from the total cost of the building when purchased.

Criteria: Section 2.20.1 of NMAC requires agencies to properly account for capital assets. The required capital asset accounting system is described in Section 2.20.1.8 of NMAC. Proper controls over the capital assets are described in Section 2.20.1.15 of NMAC. The statutory annual inventory requirement is described in Section 2.20.1.16 of NMAC. In addition according to State Audit Rule 2.2.2.10 Y Capital Asset Inventory: (2) Section 12-6-10(A) NMSA 1978 requires each agency to conduct an annual physical inventory of movable chattels and equipment on the inventory list at the end of each fiscal year. The agency shall certify the correctness of the inventory after the physical inventory. This certification should be provided to the agency's auditors.

Effect: The lack of proper implementation of controls over capital assets may result in the financial statements being misstated.

Cause: The City did not have internal controls in place to review the asset detail listing to ensure that it reconciled to the general ledger.

Auditors' Recommendations: The City should implement an internal controls system to manage and monitor the City's capital asset listing.

Agency's Response: The City of Anthony will implement an internal control system to manage and monitor the capital asset listing. Resolution of this finding will is expected to be by June 30, 2016. The Finance Department is in charge to resolve this finding.

B. FINDINGS-FINANCIAL STATEMENT AUDIT (continued)

FS 2015-002 Preparation of Accounts Receivable and Accounts Payable (Significant Deficiency)

Condition: During the performance of audit procedures relating to accounts receivable and accounts payable, it was noted the following:

- The City did not record accounts receivable in the amount of \$355,436 at year end.
- The City did not record accounts payable in the amount of \$55,005 at year end.

Criteria: Generally Accepted Accounting Principles (GAAP) state that revenue and expense recognition is recognized in the period in which the expense is incurred.

Effect: Preparing an accurate accounts receivable and accounts payable subledger is essential to City operational and management decisions and readers of the financial statements.. Incorrect preparation of the accounts receivable and accounts payable could lead to misstating the balances and the related expenditures in the proper periods.

Cause: The City Finance Department went live with the new Tyler accounting software system on July 1, 2015. It was difficult for the Finance Department to obtain the reports necessary to report accounts receivable and accounts payable correctly.

Auditors' Recommendations: We recommend that the City work with Tyler IT support to obtain account receivable and account payable reports. We also recommend review all receipts and invoices to verify that the revenues and expenses are being properly listed as accounts receivable and accounts payable at year end.

Agency's Response: The City of Anthony will work with the Tyler IT department to obtain accounts receivable and accounts payable reports. Receipts and invoices will be reviewed and verified so that the revenues and expenses are properly listed as accounts receivable and accounts payable for year end. Resolution of this finding will is expected to be by June 30, 2016. The Finance Department is in charge to resolve this finding.

B. FINDINGS-FINANCIAL STATEMENT AUDIT (continued)

FS 2015-003 Form SSA 1945 (Other Noncompliance)

Condition: During our testwork we noted that the City does not maintain a signed copy of a Form SSA-1945 for each of the full-time employees who are not covered by Social Security due to participation in PERA.

Criteria: Section 419(C) of Public Law 108-203, the Social Security Protection Act of 2004 requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The standard format of this statement is a Form SSA-1945.

Effect: City employees may not have been aware of that fact that their future benefits may be reduced.

Cause: The City was unaware of the requirement to complete a Form SSA-1945.

Auditors' Recommendations: We recommend that the City require a Form SSA 1945 to be part of the hiring process for positions that are not covered by Social Security, and that current employees not covered by Social Security are required to sign the Form 1945, which is to be retained in the personnel files.

Agency's Response: The City of Anthony acquired the form SSA-1945 to be part of the hiring process for positions that are not covered by Social Security. Resolution of this finding will is expected to be by June 30, 2016. The Finance Department is in charge to resolve this finding.

FS 2015-004 Travel and Per Diem (Other Noncompliance)

Condition: During test work we noted that 3 out of 5 transactions tested, totaling \$760.92 out of \$1,618, were reimbursed incorrectly, resulting in an overpayment to the employees of \$112.00.

Criteria: NMAC 6.20.2.19 requires the City to comply with the Per Diem and Mileage Act, Sections 10-8-1 through 10-8-4, for all per diem and reimbursement rates.

Effect: The City has overpaid monies for reimbursements using public funds and is not in compliance with the Per Diem and Mileage Act.

Cause: The partial day per diem rates were paid for days for which the employees were not eligible to receive such reimbursement.

Auditors' Recommendation: We recommend the City follow the Per Diem and Mileage Act when paying per diem and travel reimbursements.

Agency's Response: The City of Anthony when paying per diem and travel reimbursements, the city will follow the Per Diem and Mileage Act. Resolution of this finding will is expected to be by June 30, 2016. The Finance Department in charge to resolve this finding.

STATE OF NEW MEXICO
City of Anthony
Schedule of Findings and Responses
June 30, 2015

C. PRIOR YEAR AUDIT FINDINGS

Prior Year Audit Findings

Financial Statement Findings

FS 2013-01	Deficiencies in Internal Control over Cash, Revenues, and Expenditures
FS 2013-06	Deficiencies in Internal Control
FS 2013-08	Legal Compliance with Budget

Disposition

Resolved
Modified and repeated
Modified and repeated

STATE OF NEW MEXICO

City of Anthony
Other Disclosures
June 30, 2015

OTHER DISCLOSURES

Exit Conference

An exit conference was held on December 9, 2015. In attendance were the following:

Representing City of Anthony:

Arnulfo Castañeda, City Mayor
Christy Sifuentes, City Clerk
Joy Tellez, Finance Officer
Betty Gonzalez, Trustee

Representing Accounting & Consulting Group, LLP:

Robert Cordova, CPA, Partner
Sonya Moreno, CPA Audit Manager
Fernando Ramirez, Staff Accountant

Auditor Prepared Financial Statements

Accounting and Consulting Group, LLP prepared the GAAP-basis financial statements and footnotes of City of Anthony from the original books and records provided to them by the management of the City. The responsibility for the financial statements remains with the City.