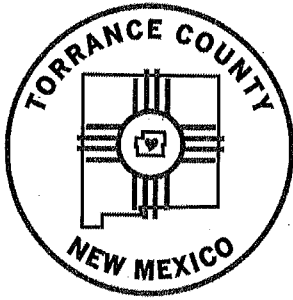


TORRANCE COUNTY  
COMMISSION MEETING  
February 24, 2021  
9:00 A.M.

**For Public View  
Do Not Remove**



## *Torrance County*

BOARD OF COUNTY COMMISSIONERS (BCC)

Kevin McCall, District 1

Ryan Schwebach, District 2

LeRoy M. Candelaria, District 3

Janice Barela, County Manager

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### ADMINISTRATIVE MEETING AGENDA

WEDNESDAY, February 24 @ 9:00 AM

1. **Call to Order**
2. **Invocation and Pledge of Allegiance**
3. **Changes to the Agenda**
4. **PROCLAMATIONS**
5. **CERTIFICATES AND AWARDS**
6. **BOARD AND COMMITTEE APPOINTMENTS**
  - A. **CLERK:** Motion to appoint Mary Otero as a new Board of Registration member of Torrance County as one of the current members is no longer a Torrance County Resident.
7. **PUBLIC COMMENT and COMMUNICATIONS**
8. **APPROVAL OF MINUTES**
  - A. **COMMISSION:** Motion to approve the February 10, 2021 Torrance County of County Commission Minutes.
9. **APPROVAL OF CONSENT AGENDA**
  - A. **FINANCE:** Approval of payables.
10. **ADOPTION OF ORDINANCE/AMENDMENT TO COUNTY CODE**
11. **ADOPTION OF RESOLUTION**
  - A. **FINANCE:** Motion to approve and accept the FY2020 Audit, Resolution No. \_\_\_\_\_.
  - B. **FINANCE:** Motion to approve Budget Increase, Resolution No. \_\_\_\_\_.

C. **MANAGER:** Motion to approve Acceptance of Agreement for Capital Appropriation Project Torrance County Torrance County Emergency Response Vehicles, E3419, Resolution No. \_\_\_\_\_.

D. **MANAGER:** Motion to approve Acceptance of Agreement for Capital Appropriation Project Torrance County Torrance County Administrative Offices, E2774, Resolution No. \_\_\_\_\_.

E. **MANAGER:** Motion to approve Acceptance of Agreement for Capital Appropriation Project Torrance County Torrance County Road Department Equipment, E2771, Resolution No. \_\_\_\_\_.

F. **MANAGER:** Motion to approve Acceptance of Agreement for Capital Appropriation Project Torrance County Torrance County Fair Grounds Improvements, E2775, Resolution No. \_\_\_\_\_.

12. **APPROVALS**

A. **DWI:** Motion to approve Budget for FY2022 Local DWI Grant Application.

B. **DOMESTIC VIOLENCE:** Motion to approve funding increase of \$20,712 for FY2021 Domestic Violence Grant for the Survivor Services component.

13. **DISCUSSION**

A. **FINANCE:** Presentation of FY2020 Audit Report Kubiack Melton and Associates LLC.

B. **DWI:** Local DWI Program Activity Report and update for Calendar Year 2020.

C. **GRANTS:** Projects update, ICIP Work Group.

14. **EXECUTIVE SESSION**

A. **MANAGER:** Purchase of the County Fairgrounds, closed pursuant to NMSA 1978, Section 10-15-1(H)(8).

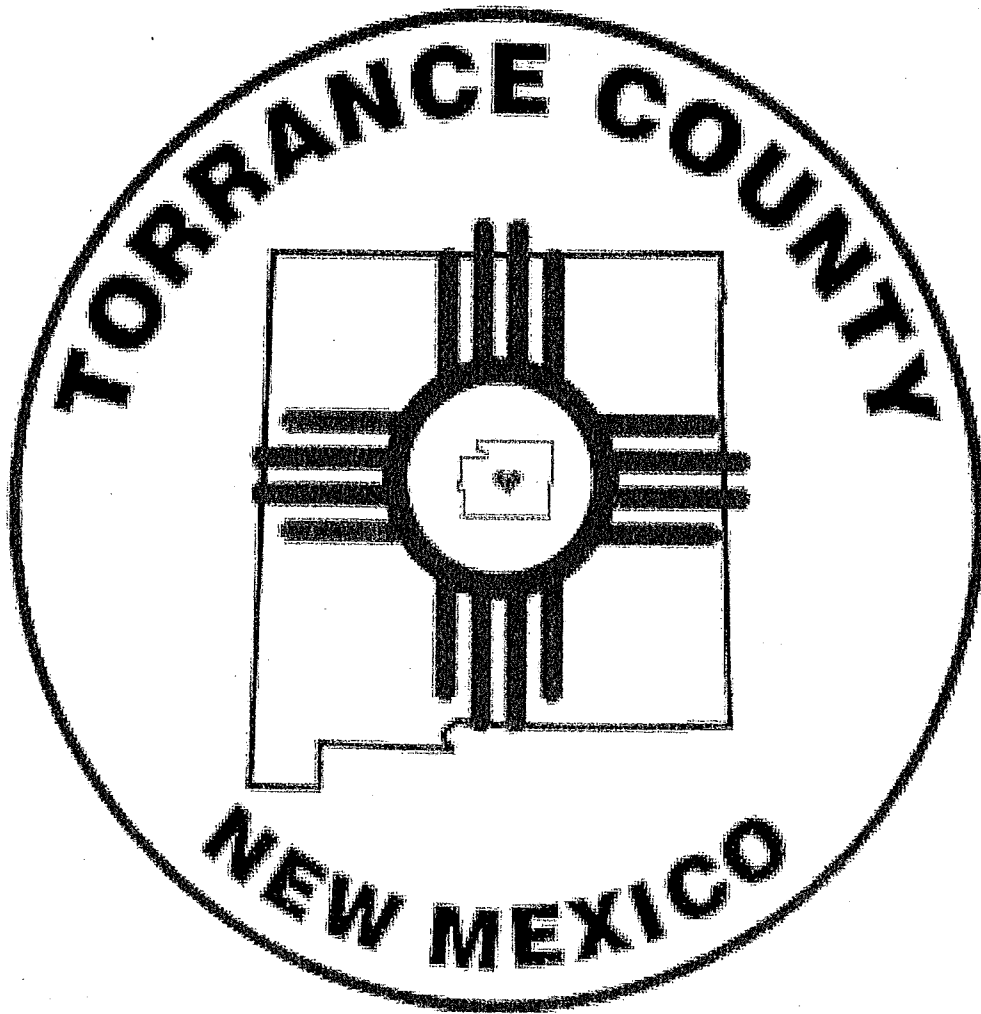
15. **Announcement of the next Board of County Commissioners Meeting:** March 10, 2021 @ 9:00 AM.

16. **SIGNING OF OFFICIAL DOCUMENTS**

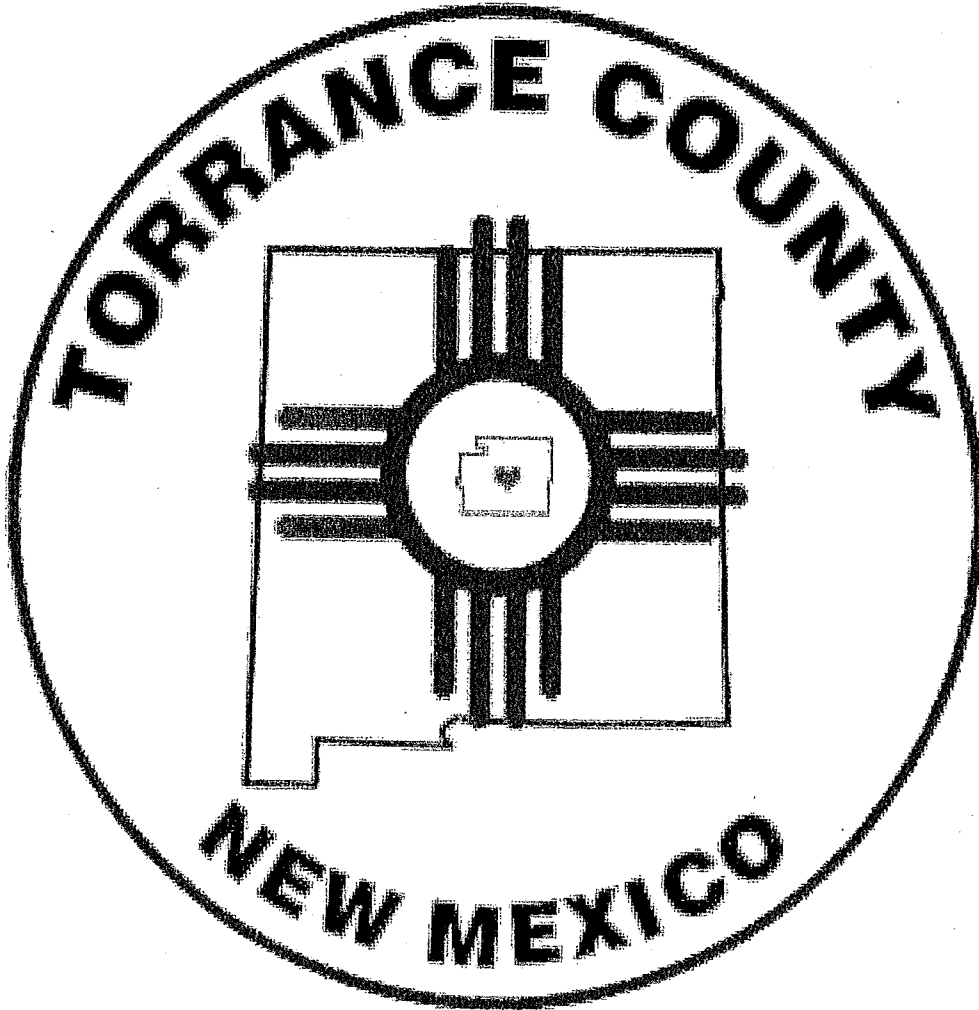
17. **ADJOURN**



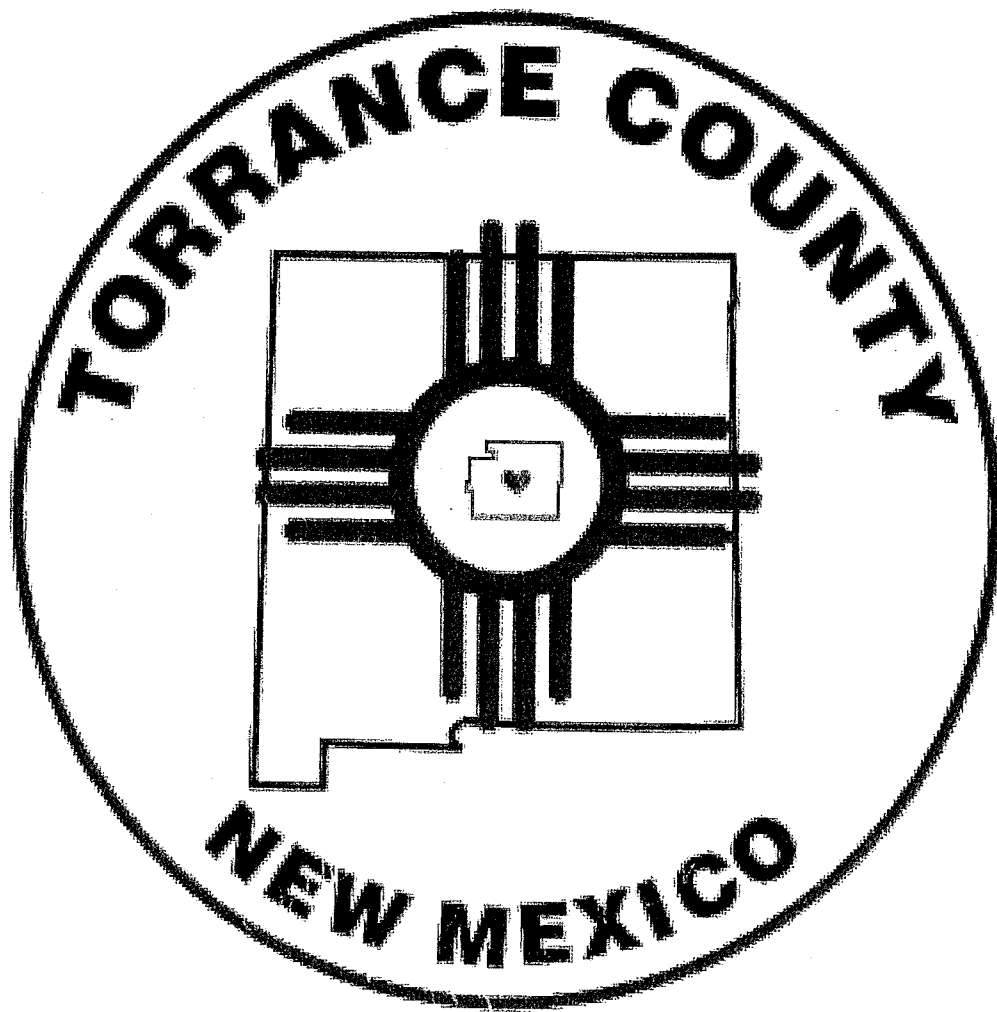
*Agenda Item*  
*No. 1*



*Agenda Item*  
*No. 2*



*Agenda Item*  
*No. 3*



*Agenda Item*

*No. 4*



*Agenda Item*  
*No. 5*



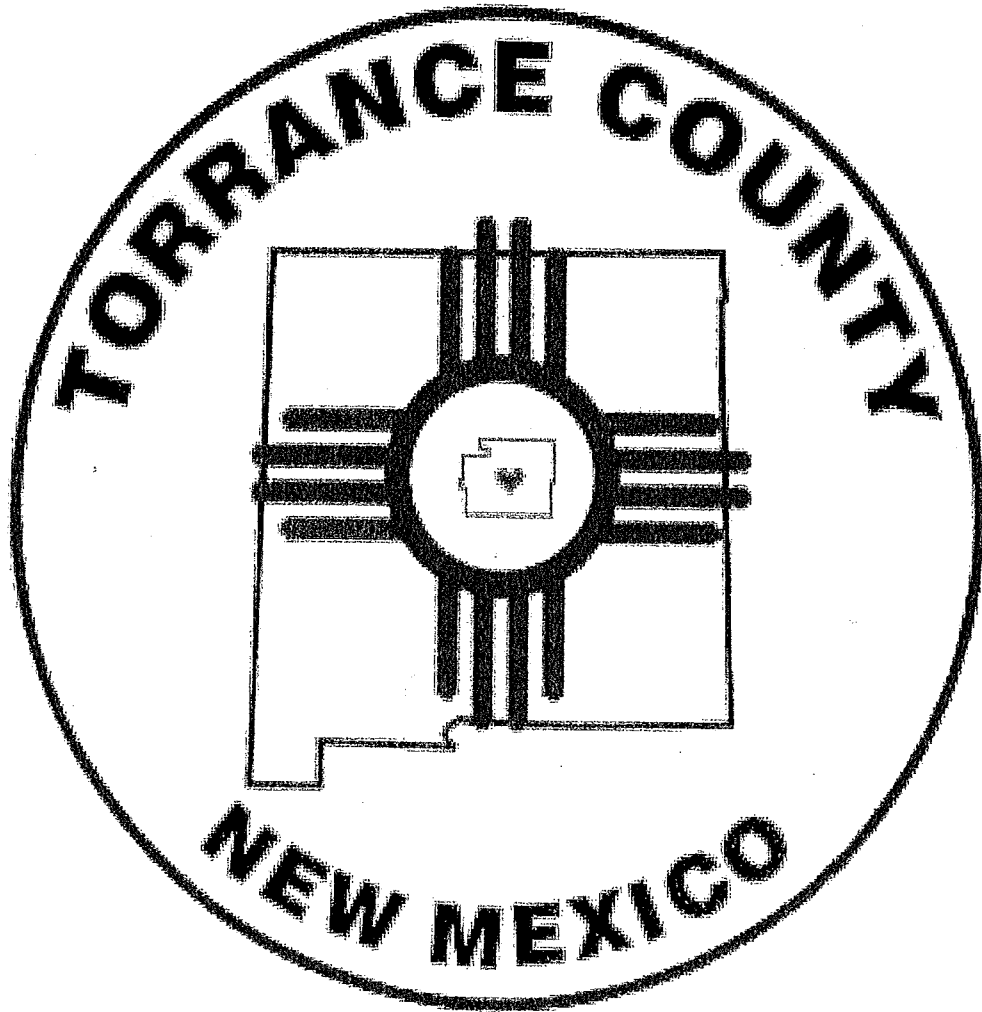


*Agenda Item*  
*No. 6-A*



*Agenda Item*

*No. 7*



*Agenda Item*  
*No. 8-A*

**Draft COPY**  
**TORRANCE COUNTY BOARD OF COMMISSIONERS**  
**COMMISSION MEETING**  
**February 10, 2021**

**COMMISSIONERS PRESENT:** RYAN SCHWEBACH -CHAIRMAN, DISTRICT 2  
KEVIN MCCALL –DISTRICT 1  
LEROY CANDELARIA –DISTRICT 3

**OTHERS PRESENT:** JANICE Y. BARELA-COUNTY MANAGER  
PHILIP TENORIO-DEPUTY COUNTY MANAGER  
JOHN BUTRICK-COUNTY ATTORNEY  
YVONNE OTERO-COUNTY CLERK  
STEFANI ZAMORA- CLERK III

**1.) CALL MEETING TO ORDER**

Chairman Schwebach calls February 10<sup>th</sup>, 2021 Regular Commission Meeting to order at 9:00 A.M.

**2.) Invocation and Pledge of Allegiance**

Pledge lead by Chairman Schwebach

Invocation lead by Commissioner McCall

**3.) Changes to the Agenda**

Madam County Manager Barela states that there is a change to the agenda. The only request is to move agenda item 12-B to 12-A and 12-A to 12-B.

**4.) PROCLAMATIONS**

Commissioner Candelaria expresses gratitude to Art Swenka for all the service he has given to Torrance County from protecting our local water to our way of life. Overall making Torrance County a better County to live in. Commissioner Candelaria also gives thanks to Eddie Padilla for all the service he has given his community over the years and working for Public Works located in Mountainair.

**5.) CERTIFICATE AND AWARDS**

None.

## 6.) BOARD AND COMMITTEE and APPOINTMENTS

None

## 7.) PUBLIC COMMENT and COMMUNICATIONS

**Kassandra Sandy** Torrance County I-Count Coordinator, states that at the end of October 2020 I-Count committee came to an end, but before it ended, they were able to complete one last community outreach. Due to Covid-19 local school districts had to close all water fountains. The students were required to bring their own water bottles from home. This caused a problem because students would forget to bring in water bottles. Kassandra explains that the schools reached out to parents of the students about the need for water bottles. When finding out about the situation Kassandra reached out to Cheryl Allen who contacted DFA finding out that the Community Outreach program grants would cover this need allowing the purchase of 9 pallets of water. Each pallet contained 85 cases of 24 packs of water that were delivered to Mountainair, Estancia, Moriarty and EVCA. The schools did reach out giving thanks to the County for the needed help. Kassandra states her appreciation to all that helped.

**Chairman Schwebach** speaks on behalf of the Board of Commissioner showing appreciation to the County staff that participated and served the community.

**Cheryl Allen**, Torrance County Grants Manager, would like to also give extra thanks to the County Road Department who helped deliver all pallets of water on such short notice.

## 8.) APPROVAL OF MINUTES

- A. **COMMISSION:** Motion to approve January 26<sup>th</sup>, 2021 Torrance County of County Commission Minutes.

**ACTION TAKEN:** **Chairman Schwebach** makes a motion to approve the January 26<sup>th</sup>, 2021 Torrance County Board of County Commission Minutes. **Commissioner McCall** seconds. District 3 votes yes, District 2 votes yes, District 1 votes yes. All Commissioners in favor. **MOTION CARRIED**

## 9.) APPROVAL OF CONSENT AGENDA

- A. **FINANCE:** Approval of Payables

**ACTION TAKEN:** **Chairman Schwebach** makes a motion for the approval of payables. **Commissioner McCall** seconds. District 3 votes yes, District 2 votes yes, District 1 votes yes. All Commissioners in favor. **MOTION CARRIED**

## 10.) ADOPTION OF ORDINANCE/AMENDMENT TO COUNTY CODE

There were none presented.

## 11.) ADOPTION OF RESOLUTION

A. **FINANCE:** Motion to approve Budget Increase, Resolution No. 2021-08

**ACTION TAKEN:** Chairman Schwebach makes a motion to approve Budget Increase, Resolution No. 2021-08. Commissioner Candelaria seconds the motion. Discussion open.

Jeremy Oliver, Finance Director, states the need of a new vehicle for the manager's office. This will replace the current vehicle allowing the old one to be used in other departments such as Domestic Violence, Finance as well as any other departments in the County who needs to use the vehicle.

Mr. Oliver shares information about Tyler Technology and discuss the possible use of money from other funds, however they need to budget around Two Million of the GRT increase. It will take a large part of the budget although most of it will not be used until next year.

Mr. Oliver continues discussing plans for the budget and finances. He states \$30,000 is dedicated to Professional Services fund to hire a consultant to help with RFP and architectural services for the new building and possibly the Road Department building. \$5,000 for General Supplies this is to help employees with remote work. \$5,000 for furniture, fixtures equipment to have another office, allowing to move needed employees and making better use of space. \$7,000 is budgeted for software, this is for a redaction software for IPRA request. \$2,000 for Postage due to the high demand of postage use during the General Elections. \$135,000 for land or land improvements this will also replace some of the money that was used on the Emergency Management Department building allowing available money to be used for the purchase of needed land and part of the money will be transferred to be used for possible updates to the AV System in the Commission Room as well as security cameras around the building. \$10,000 for training for selected employees, some of the training programs are pricey leading us to look for grants and scholarships opportunities that could help cover it.

Mr. Oliver continues to the next subject of a bid that has been placed for a Fire Truck out of Nevada. He states that money for the bid has already been collected. There is still about another \$50,000 in the Fire Excise Tax that need to be budgeted for. \$1,000 for the Juvenile Justice Grant. This is for an admin fee that we can use for additional training for the Juvenile Justice program.

Chairman Schwebach asks Mr. Oliver about the county vehicle he wants to know more about the need.

Jeremy Oliver explains that in the past other departments needed the vehicle that the Manager Office has leaving the Office without one causing County employees to use personal vehicle for county business.

Madam County Manager Barela states that there has been more of a presence from the County Managers Department out in the community. They are participating in more community events. She expressed the concern for employees wanting to ensure that they are safe and have reliable transportation. Also making sure there is enough room in the case that multiple employees must go to an event.

Chairman Schwebach asks Mr. Oliver about the postage why is there a difference in postage what are we doing different?

Jeremy Oliver states that there was a lot of mail that went out during the election. We did apply for a grant and did not feel it would be wise to take reimbursement from Secretary of State and basically double dip the funds we overextended from a normal election.

Chairman Schwebach ask Mr. Oliver about training for employees is this standard training or additional training?

Jeremy Oliver shares there is additional training that has been discussed and they want to make sure we have funds if we are approved. This is a subject that Deputy County Manager Tenorio has been working on with some individuals. The largest one is for the Maintenance Department we want to make sure we have funds available so that we do not kill our maintenance and operation budget.

Commissioner Candelaria shares that employees using personal vehicles for County business puts the County at risk because if something goes wrong in their personal vehicles the County could be at fault.

Chairman Schwebach asks Mr. Oliver in the future to have a layout of all the one time increases done throughout the year.

Jeremy Oliver explains that this year it is done slightly different. This is just a portion of increases needed for GOT. We need to budget it with plans to use it. He states that sometimes plans to use money does not always go as planned. His projections are showing around Two Million extra this year and this is about \$800,000 of it.

Chairman Schwebach asks if there is any further discussion. There being none District 3 votes yes, District 2 votes yes, District 1 votes yes. All Commissioners in favor. **MOTION CARRIED**

**B. MANAGER: Motion to approve Resolution in Opposition to HB 40, The Private Detention Facility Moratorium Act, Resolution No. 2021-09**

**ACTION TAKEN:** Chairman Schwebach makes a motion to approve Resolution in Opposition to HB 40, The Private Detention Facility Moratorium Act, Resolution No. 2021-09 Commissioner McCall seconds.

Madam County Manager Barela shares information on the Resolution in hopes to approve this in opposition to House Bill 40 which is an act of Private Detention Facility Moratorium. She asks to read it into the record.

Madam County Manager Barela reads into record the Resolution opposing House Bill 40 in acting the Private Detention Facility Moratorium Act. Here to attached.

Nathan Dial Mayor of Estancia speaks on behalf of the town of Estancia stating that the town is in full support of this resolution. The town is completely against House Bill 40. He shares that HB 40 will be detrimental to the town. Last time The Torrance County Detention Facility was temporarily shut down we lost at least one teacher and 50 students. Property values went down due to families losing homes to foreclosure because both parents were employed by the TCDF. In conclusion the town of Estancia completely stands with this resolution to stand in opposition of HB 40.

Chairman Schwebach shares “the drive behind this bill has nothing to do with finances it has nothing to do with anything but the fundamental belief that the job of incarceration is solely to the government and the government is responsible for it because we are removing liberties from these individuals that’s the thought behind it.” He is against the bill since this bill is not being applied to every manner of government, but they are selectively applying it. He does admit there are times that a private corporation housing inmates has done wrong. Nine out of Ten times it usually has to do with procedure or with an employee and it is rectified immediately. He states other industries can fire an employee with no consequences of paying unemployment but a classified position within the state government when there is an issue its not as easy to just fire someone, it becomes a heavy cost to the taxpayers. Chairman Schwebach encourages the citizens of this county to do your research and completely understand the issues they are voting on.

Commissioner McCall stated that he has talked with Madam County Manager Barela who has reached out to Representative McQueen and from the information they received Commissioner McCall believes that in the Governments eyes this is a great place for a State Penitentiary and possibly leasing it from CCA. From their standpoint there will still be jobs available but the one thing they missed is the GRT that is paid to the Town of Estancia. He states the fact that we as a County get to tax it under property tax rule and we get to gleam those funds from CCA. The moment that becomes a State Penitentiary the local community loses out on all attributes that we are receiving currently. Commissioner McCall states he too is opposed to HB 40.

Chairman Schwebach says this community needs to honestly ask themselves do they want a State Prison here? What would it look like with the inmates and those who may come to visit the inmates?

Commissioner Candelaria shares that he is in alliance with his fellow Commissioners. He talks about his personal background working both for the government as well as a private sector and



states that there are times that the Private Sector can operate certain things better than the government can and he believes this is the case here. Currently, we as a community need to look out for us as a whole in Torrance County.

**Madam County Manager Barela** states that not only Estancia, but the entire County will have to reduce the basic services that are provided to the community. She shares that HB 40 will impact our budget for the community in a negative way. She continues to say that they have been preparing for the day that CCA may close but in the meantime having that money available not having to spend it allows opportunities to provide better services. HB 40 would also affect Estancia school district because they receive 35% of the distribution of tax payments. Straight across the board this bill would have a negative impact for the community. District 3 votes yes, District 2 votes yes, District 1 votes yes. **MOTION CARRIED.**

## 12.) APPROVALS

### **B. MANAGER: Motion to approve Contract for Donald Dirks as Torrance County Fire Chief.**

**ACTION TAKEN:** **Chairman Schwebach** Motion to approve Contract for Donald Dirks as Torrance County Fire Chief **Commissioner Candelaria** seconds.

**Commissioner McCall** expresses the importance of Mr. Dirks getting his EMT license and maintaining the proper training in medical.

**Donald Dirks** states he is looking into a class starting in April 2021.

**Madam County Manager Barela** adds in that part of Donald Dirks contract that they review his pay at the end of his probation period. She states that there will be mile marks that will be getting checked off along the way.

**Chairman Schwebach** Shares that the board of Commissioners has taken a lot of time to find the right fit for the job and all though there was a lot of qualifying applicant's they feel that Don Dirks will be the best fit and right one for the job allowing the proper group for the EMT, Fire Department and all the Community. District 3 votes yes, District 2 votes yes, District 1 votes yes. All Commissioners in favor. **MOTION CARRIED.**

### **A. FIRE: Discussion and motion to approve Fire Department Funding.**

**ACTION TAKEN:** **Chairman Schwebach** motion to approve Fire Department Funding.

**Madam County Manager Barela** shares that this is something that has been deferred to the next agenda multiple times. She feels it would be ok to do so again allowing a couple weeks for Donald Dirks to get his feet under him.

**Chairman Schwebach** steps in saying that they do not have a couple weeks to wait on this subject and it needs to be addressed now. He calls Donald Dirks up to speak. Sharing that they did discuss

in their Executive Session about the stipend and taking the stipend from \$50,000.00 to \$80,000.00. Mr. Dirks said this is correct. Chairman Schwebach continues to tell Mr. Dirks how important it is for him to come before the Commissioners and share his updates and what his plans are. Having an open communication with the board and administrative staff and is how we will fix this.

**Chairman Schwebach** makes a motion to approve the stipends from \$50,000 to \$80,000.00 **Commissioner Candelaria** seconds.

**Madam County Manager Barela** asks the Commission if they want to earmark where that money should come from? She recommended gross receipts Mr. Oliver can investigate it. Chairman Schwebach asked if this would work? Mr. Oliver said agreed it should work. District 3 votes yes, District 2 votes yes, District 1 votes yes. All Commissioners in favor. No further discussion.  
**MOTION CARRIED**

### **13.) DISCUSSION**

#### **A. MANAGER: Manager Updates.**

Here to attached.

**Commissioner McCall** speaks on behalf of what Madam County Manager Barela has shared and he states that the community needs to reach out to our Representatives and Senators and let them know how we feel about these Bills. He also shared that he believes that a Police Officer should not be shamed upon for a decision that they have to make in a split second. It is hard enough to get and keep Law Enforcement as it is.

**Chairman Schwebach** shares from a financial standpoint that if these Bills are approved this Commission will be forced to reserve around Two and Half – Three Million dollars to cover training, liability, loss of prison and prison transport. He urges the community to get involved and learn all they can about the Bills they will be voting on.

**Mayor Nathan Dial** states if these Bills move forward, the Estancia Police Department could be taken over by the Torrance County Sheriff Department because we are having a hard finding Law Enforcement Officers without this Bill. He continued to say that 29 of the Counties are against these Bills. He also states that they will need roughly Two-Three Million put aside because there is no limit on what they can be sued for if these bills pass. A lot of small Counties can lose out on Local Police Departments Mayor Dial spoke with New Mexico Legalization who said we can expect a double in insurance premiums.

**Commissioner Candelaria** shares that if this Bill moves forward it will make it easier for he government to pursue lawsuits against smaller Counties.

### **14.) EXECUTIVE SESSSION**

None

**15.) Announcement of the next Board of County Commissioners Meeting.**

**Chairman Schwebach** states that the next commission meeting will be held on **February 24, 2021 @ 9:00 AM.**

**16.) SIGNING OF OFFICIAL DOCUMENTS**

**17.) ADJOURN**

**ACTION TAKEN: Chairman Schwebach** makes a motion to adjourn the February 10th, 2021 Regular Commission Meeting.

**MEETING ADJOURNED AT 10:06 AM**

\_\_\_\_\_  
Chairman Ryan Schwebach

\_\_\_\_\_  
Stefani Zamora Clerk III

\_\_\_\_\_  
Date

***The video of this meeting can be viewed in its entirety on the Torrance County NM website, Audio discs of this meeting can be purchased in the Torrance County Clerk's office and the audio of this meeting will be aired on our local radio station KXNM.***



*Agenda Item*  
*No. 9-A*

Date: 2/18/21 7:13:33 (CHEC61)

C E R T I F I C A T I O N

TOTAL CHECKS PRINTED 153

THE UNDERSIGNED MEMBERS OF THE TORRANCE COUNTY BOARD OF COMMISSIONERS DO CERTIFY THAT THE CLAIMS ENUMERATED ABOVE WERE APPROVED ALLOWED & DO AUTHORIZE THE WARRANTS AGAINST THE FUNDS OF TORRANCE COUNTY FOR THE SUM OF 698,992.77 ON ACCOUNT OF OBLIGATIONS INCURRED FOR THE SERVICES AS SHOWN ABOVE FOR THE PERIOD ENDING 02/18/2021 . WE CERTIFY THAT THE WITHIN NAMED PERSONS ARE LEGALLY ENTITLED UNDER THE CONSTITUTION OF THE STATUTES OF NEW MEXICO TO RECEIVE THE COMPENSATION STATED HEREIN. THAT THE SERVICES HAVE BEEN PERFORMED AS STATED IN THE ACCOUNTS HEREIN, THAT THEY ARE NECESSARY AND PROPER, THAT THIS VOUCHER HAS BEEN EXAMINED, THAT THE AMOUNTS CLAIMED ARE JUST, REASONABLE, AND AS AGREED AND THAT NO PART HAS BEEN PAID BY TORRANCE COUNTY.

SIGNED

ATTEST BY

-----  
Kevin McCall

-----  
leroy m. candalaria

-----  
Ryan Schwebach

-----  
yvonne otero

THE UNDERSIGNED COUNTY TREASURER DOES HEREBY CERTIFY THAT SUFFICIENT FUNDS EXIST FOR THESE ACCOUNTS PAYABLE CHECKS TO BE ISSUED ON THIS DATE AND DOES HEREBY AUTHORIZE THE FINANCE DEPARTMENT TO PROCESS THESE CHECKS.

-----  
Tracy L. Sedillo

CK#	DATE	Name	Description	Line Item	Invoice #	PO #	Amount
01 R 114982	02/08/2021	AMAZON BUSINESS	SANDUSKY LEE MUSCLE RACK	620-94-2218	302421	36129	600.00
			SHELVES FOR RECORDS STORAGE			36129	
			CONEX			36129	
			INVOICE#1NOL-NJD6-Y6H1 ACCT#				
			A3J165BS912J5M				

INFRASTRUCTURE GROSS R 600.00  
 =====  
 01 O 114983 AMELTIONS TECHNOLOGY GROUP LLC BLOCK PURCHASE 1-1-2021/2-1-2021 401-65-2213  
 4872.50 TAXES INVOICE#8894  
 02/08/2021  
 =====  
 632421 02/08/2021  
 =====  
 4872.50

OPERATIONS & MAINTENAN 4872.50  
 =====  
 01 R 114984 AT & T MOBILITY LLC  
 7672.46  
 02/08/2021  
 =====  
 12421 02/04/2021  
 =====  
 2884.74  
 466.70  
 101.84  
 45.86  
 93.34  
 53.30  
 146.64  
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 93.34  
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 53.30  
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 1034.10  
 139.96  
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 45.86  
 183.44  
 330.19  
 45.95  
 101.84  
 149.88  
 110.04

COUNTY SHERIFF 2884.74 TRANSPORTATION OF PRIS 466.70 COUNTY COMMISSION 101.84  
 ATTORNEY 45.86 OPERATIONS & MAINTENAN 233.30 FINANCE DEPARTMENT 163.34  
 COMMUNICATIONS/EMS TAX 146.64 STATE FIRE ALLOTMENT 997.58 COUNTY ROAD DEPARTMENT 1034.10  
 COUNTY MANAGER 147.70 COUNTY CLERK 45.86 PLANNING & ZONING 91.72  
 RURAL ADDRESSING 45.86 ANIMAL SERVICES 183.44 911-DISPATCH CENTER 282.60  
 COMMUNITY MONITORING 45.86 DWI LOCAL GRANT FY21 45.86 WIND PILT 183.44  
 COUNTY TREASURER 330.19 GRANT ADMINISTRATION 45.95 COUNTY ASSESSOR 149.88  
 =====  
 01 R 114985 CENTRAL NM ELECTRIC COOP. MONTHLY ELECTRIC JAN 2021 401-15-2208  
 2172.38 ADMIN ACCT#404273000/404273700  
 02/08/2021  
 =====  
 2172.38

ADMINISTRATIVE OFFICES 2172.38

01 R 114986

CENTRAL NM ELECTRIC COOP.

MONTHLY ELECTRIC JAN 2021

401-16-2208

32421 02/04/2021

2020.32

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
02/08/2021	2020.32		ACCT#8880179001					
01 R	114987	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	401-21-2308	42421	02/04/2021		53.00
02/08/2021	53.00		ACCT#8880529300					
JUDICIAL COMPLEX MAINT 2020.32								
=====								
01 R	114988	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	401-24-2208	52421	02/04/2021		317.15
02/08/2021	317.15		ACCT#404492801					
ELECTIONS 53.00								
=====								
01 R	114989	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	401-27-2208	62421	02/04/2021		483.51
02/08/2021	483.51		ACCT#205707901 MTAIR SC					
HEALTH DEPT BLDG MAINT 317.15								
=====								
01 R	114990	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	401-36-2208	72421	02/04/2021		326.43
02/08/2021	326.43		ACCT#8880109702/ESTANCIA SC					
MOUNTAINAIR SENIOR CEN 483.51								
=====								
01 R	114991	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	401-37-2208	82421	02/04/2021		202.55
02/08/2021	202.55		ACCT#401421201/MORIARTY SC					
ESTANCIA SENIOR CENTER 326.43								
=====								
01 R	114992	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	401-82-2208	92421	02/04/2021		320.78
02/08/2021	320.78		ACCT#8880084401/ANIMAL SERVICES					
MORIARTY SENIOR CENTER 202.55								
=====								
01 R	114993	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	405-91-2208	102421	02/04/2021		307.48
02/08/2021	307.48		ACCT#19103300/19103200/ 8880411701 DIST 5 VFD					
ANIMAL SERVICES 320.78								
=====								
01 R	114994	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	401-53-2208	112421	02/04/2021		145.80
02/08/2021	145.80		FAIR BOARD ACCT#404536900/ 404571500/404572200/404572300 8880064700					
STATE FIRE ALLOTMENT 307.48								
=====								
01 R	114995	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	413-91-2208	122421	02/04/2021		273.08
02/08/2021	273.08		ACCT#8880270701/FIRE ADMIN					
COUNTY FAIR 145.80								
=====								
01 R	114996	CENTRAL NM ELECTRIC COOP.	MONTHLY CHARGES JAN 2021	413-91-2208	122421	02/04/2021		273.08
02/08/2021	273.08		ACCT#8880270701/FIRE ADMIN					



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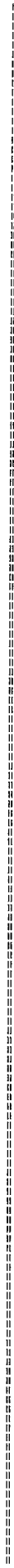


MORIARTY SENIOR CENTER 388.09 ESTANCIA SENIOR CENTER 372.69 COUNTY FAIR 267.99

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
01 O	115004	CORECTVIC INC.	INMATE HOUSING/GUARD HOURS	420-70-2172	702421	02/08/2021		73460.11
	75713.45		INMATE MEDICAL TRANSPORT/X-RAYS	420-70-2173	/	/		2253.34
02/08/2021			AMBULANCE CAMACHO J/AMBULANCE MILLS D/ OTHER AGENCY MANDAYS					
ADULT INMATE CARE	75713.45							
01 R	115005	DIRECTV, LLC.	BUSINESS SELECT PACK FEB 2021	411-92-2271	502421	02/04/2021		75.27
	75.27		INVOICE#069212456X210124					
02/08/2021			ACCT#069212456					
1/4% FIRE EXCISE TAX	75.27							
01 R	115006	DUCARME, ARTHUR	2020 P&Z BOARD MEETING	401-08-2205	582421	02/08/2021	35380	61.00
	61.00		2/3/21					
02/08/2021								
PLANNING & ZONING	61.00							
01 R	115007	EMW GAS ASSOCIATION	MONTHLY GAS CHARGES JAN 2021	401-53-2209	232421	02/04/2021		35.00
	779.69		FAIR BOARD/ACCT#10-4090-0000					
02/08/2021			MORIARTY SC/20-2330-010	401-37-2209	/	/		326.93
			ESTANCIA PWS/10-5870-010	401-36-2209	/	/		275.13
			HEALTH DEPT/10-1990-010	401-24-2209	/	/		142.63
COUNTY FAIR	35.00	MORIARTY SENIOR CENTER	326.93	ESTANCIA SENIOR CENTER	275.13			
HEALTH DEPT BLDG MAINT	142.63							
01 R	115008	EMW GAS ASSOCIATION	MONTHLY GAS CHARGES JAN 2021	402-61-2209	242421	02/04/2021		605.70
	2313.10		ROAD/10-1860-000					
02/08/2021			CLERK/10-6380-000	612-20-2308	/	/		91.93
			JUDICIAL/10-6000-000	401-16-2209	/	/		1387.21
			DIST 3 VFD/60-9250-000	408-91-2209	/	/		228.26
COUNTY ROAD SHOP	605.70	COUNTY CLERK	91.93	JUDICIAL COMPLEX MAINT	1387.21			
STATE FIRE ALLOTMENT	228.26							
01 R	115009	EMW GAS ASSOCIATION	MONTHLY CHARGES JAN 2021	401-15-2209	252421	02/04/2021		1103.24
	2190.25		ADMIN/10-1850-000					
02/08/2021			DIST 5 VFD 71-4510-000	405-91-2209	/	/		294.28
			ANIMAL SERVICES 60-0580-010	401-82-2209	/	/		360.68
			DIST 3 VFD 60-5390-000	408-91-2209	/	/		432.05
ADMINISTRATIVE OFFICES	1103.24	STATE FIRE ALLOTMENT	726.33	ANIMAL SERVICES	360.68			
01 R	115010	EMW GAS ASSOCIATION	MONTHLY GAS CHARGES JAN 2021	413-91-2209	262420	02/04/2021		409.30
	1027.01		FIRE ADMIN/10-6140-001					
02/08/2021			ROAD/10-5690-000	402-61-2209	/	/		116.32
			DISPATCH/60-9530-000	911-80-2209	/	/		139.53
			DIST 5 VFD/71-6230-000	405-91-2209	/	/		361.86
STATE FIRE ALLOTMENT	771.16	COUNTY ROAD SHOP	116.32	911-DISPATCH CENTER	139.53			
01 R	115011	EMW GAS ASSOCIATION	MONTHLY GAS CHARGES JAN 2021	418-91-2209	272420	02/04/2021		323.46
	687.44		DIST 6 VFD/30-0500-000					
02/08/2021			DIST 2 VFD/70-3680-000	406-91-2209	/	/		363.98
STATE FIRE ALLOTMENT	687.44							

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01 R 115012 ESTANCIA, TOWN OF MONTHLY CHARGES JAN 2021 401-15-2210 372421 02/04/2021 197.42  
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CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
898.27	02/08/2021		ADMIN/ACCT#1112		392421	02/04/2021		70.84
			MONTHLY CHARGES JAN 2021	401-53-2210				
			FAIR BOARD ACCT#750					
			MONTHLY CHARGES JAN 2021	401-24-2210	402421	02/04/2021		95.60
			HEALTH DEPT ACCT#373					
			MONTHLY CHARGES JAN 2021	401-53-2210	412421	02/04/2021		46.08
			FAIR BOARD ACCT#291					
			MONTHLY CHARGES JAN 2021	401-36-2210	422421	02/04/2021		117.08
			SENIOR CENTER ACCT#249					
			MONTHLY CHARGES JAN 2021	401-16-2210	432421	02/04/2021		248.32
			JUDICIAL ACCT#40					
			MONTHLY CHARGES JAN 2021	413-91-2210	442421	02/04/2021		122.93
			FIRE ADMIN ACCT#1380					
			COUNTY FAIR	116.92				
			HEALTH DEPT BLDG MAINT	95.60				
			JUDICIAL COMPLEX MAINT	248.32				
			STATE FIRE ALLOTMENT	122.93				
01 R 115013	186.20	ESTANCIA, TOWN OF	MONTHLY CHARGES JAN 2021	402-61-2210	382421	02/04/2021		186.20
	02/08/2021		ACCT#1108 ROAD					
			COUNTY ROAD SHOP	186.20				
01 R 115014	61.00	FROST, JIM	P&Z BOARD MEETING	401-08-2205	572421	02/08/2021	35381	61.00
	02/08/2021		2/3/21					
			PLANNING & ZONING	61.00				
01 O 115015	15.00	GUETSCHOW, STEVEN	FUEL FOR F-150 PZ-3 2/3/21	401-08-2202	642421	02/08/2021		15.00
	02/08/2021							
			PLANNING & ZONING	15.00				
01 R 115016	103.44	GUSTIN HARDWARE INC.	MISC. ELECTRICAL, PLUMBING, ROOFING & HARDWARE SUPPLIES, FOR BUILDING MAINTENANCE		732421			
	02/08/2021		OPEN PO REQUEST FOR ALL COUNTY BUILDING SITES	401-24-2215				103.44
			FY 2021					
			INVOICE#251234 & 251933 ACCT#					
			125 SURESPRAY SELECT 2 GALLON					
			D-HDL SNOW PUSHER SHOVEL EZ					
			ANCHOR LITE W/SCREEN					
			HEALTH DEPT BLDG MAINT	103.44				
01 R 115017	330.74	HART'S TRUSTWORTHY HARDWARE	AIR CONDITIONER/CAULKING/SCREWS	402-60-2219	762421	02/08/2021		330.74
	02/08/2021		INVOICE#0222 REF PO#35392					
			COUNTY ROAD DEPARTMENT	330.74				
01 O 115018	14.95	HORIZONS OF NEW MEXICO	SHREDDING SERVICE FOR FY2021	612-20-2203	662421	02/08/2021	35399	14.95
	02/08/2021		INVOICE#SINV025029 ACCT#121491					



CK#	DATE	NAME	DESCRIPTION	LINE ITEM	INVOICE #	DATE	PO #	AMOUNT
01 0	115019	HORIZONS OF NEW MEXICO	SHREDDING SERVICES FOR FY21	401-30-2271	672421	02/08/2021	35339	14.95
	14.95		INVOICE#SINV025028 ACCT#					
	02/08/2021		121787					
COUNTY TREASURER 14.95								
01 0	115020	HORIZONS OF NEW MEXICO	SHREDDING SERVICES FEB 2021	610-40-2271	682421	02/08/2021		14.95
	14.95		INVOICE#SINV025030 ACCT#121804					
	02/08/2021		ASSESSOR					
COUNTY ASSESSOR 14.95								
01 0	115021	HORIZONS OF NEW MEXICO	MANAGER'S OFFICE	401-55-2271	692421	/ /	35338	14.95
	14.95		FINANCE OFFICE				35338	
	02/08/2021		INVOICE#SINV025027 ACCT#121805					
FINANCE DEPARTMENT 14.95								
01 R	115022	INTELLICHOICE INC	VIEW ONLY CAD LICENSES	401-50-2271	812421	02/08/2021	36192	3300.00
	6360.00		CAD MOBILE LICENSES FOR				36192	
	02/08/2021		TRANSPORT DEPUTIES	420-74-2272	/ /		36192	2400.00
			VIEW ONLY CAD LICENSES FOR				36192	
			TRANSPORT SGT.	420-74-2272	/ /		36192	660.00
			PRICE CAPTURES 20% DISCOUNT				36192	
			INVOICE#1230745					
COUNTY SHERIFF 3300.00 TRANSPORTATION OF PRIS 3060.00								
01 0	115023	LANGELL, GAIL	PLANNING AND ZONING BOARD	401-08-2205	612421	02/08/2021		61.00
	61.00		MEETING 2/3/21					
	02/08/2021							
PLANNING & ZONING 61.00								
01 R	115024	LAWSON, HARLAN	P&Z BOARD MEETING	401-08-2205	602421	02/08/2021	35384	61.00
	61.00							
	02/08/2021							
PLANNING & ZONING 61.00								
01 R	115025	LOBO INTERNET SERVICES LTD	MONTHLY WIRELESS INTERNET	401-82-2207	342421	02/04/2021		45.00
	45.00		SERVICES SERVICE DATES 3/1/21					
	02/08/2021		TO 3/31/2021 INVOICE#N12084-14					
			ACCT#12084					
ANIMAL SERVICES 45.00								
01 R	115026	LOBO INTERNET SERVICES LTD	TORRANCE COUNTY INTERNET DIST3	408-91-2207	352421	02/04/2021		156.15
	542.68		DIST 4/INVOICE#N10926-15	409-91-2207	/ /			119.23
	02/08/2021		DIST 5/N10926-16	405-91-2207	/ /			119.23
			DIST 2/ACCT#10926	406-91-2207	/ /			119.23
			FIRE ADMIN	413-91-2207	/ /			28.84
STATE FIRE ALLOTMENT 542.68								
01 R	115027	LYNCH, CATHERINE	P&Z BOARD MEETING	401-08-2205	592421	02/08/2021	35383	61.00
	61.00		2/3/21					
	02/08/2021							





CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
01 O	115028	MARLIN BUSINESS BANK	SCANPRO SCANNING SYSTEM	911-80-2203	332421	02/04/2021		247.28
	247-28		INVOICE#18728636 ACCT#1441060					
	02/08/2021							
911-DISPATCH CENTER	247.28							
01 R	115029	MORIARTY, CITY OF	CPR RECERTIFICATION	911-85-2266	712421	/ /	36181	25.00
	25.00		SELENA CARROLL				36181	
	02/08/2021		BRANDI LEWARK				36181	
			INVOICE#1-31-2021					
DFA TRAINING GRANT	25.00							
01 O	115030	MOUNTAINAIR, TOWN OF	MONTHLY CHARGES/JAN 2021	401-27-2209	282421	02/04/2021		500.36
	593.52		WATER/ACCT#1716	401-27-2210		/ /		93.16
	02/08/2021							
MOUNTAINAIR SENIOR CEN	593.52							
01 R	115031	NEW MEXICO COUNTIES	NW LEGISLATIVE CONFERENCE 01/21	401-55-2266	312421	02/04/2021	36080	150.00
	150.00		INVOICE#JC21-012021-0164-0161					
	02/08/2021		JEREMY OLIVER					
			LC21-012021-0115-0113 NOAH					
			SEDILLO					
FINANCE DEPARTMENT	150.00							
01 O	115032	NEXTEIVA INC	VOIP PHONES/JAN 21 ASSESSOR	401-40-2207	362421	02/04/2021		367.32
	2265.34		CLERK/INVOICE#35906147128	401-20-2207		/ /		214.27
	02/08/2021		MANAGER/ACCT#2029540	401-10-2207		/ /		183.72
			GRANTS	401-49-2207		/ /		61.24
			LAWYER	401-56-2207		/ /		30.62
			FINANCE	401-55-2207		/ /		122.44
			MAINTENANCE	401-65-2207		/ /		61.24
			COMMISSION	401-10-2207		/ /		61.24
			PZ	401-08-2207		/ /		30.62
			CODE ENFORCEMENT	401-08-2207		/ /		30.62
			IT	401-65-2207		/ /		61.24
			ROAD	402-60-2207		/ /		30.62
			PROBATE	401-90-2207		/ /		30.62
			RURAL ADDRESSING	675-07-2207		/ /		30.62
			SHERIFF	401-50-2207		/ /		336.60
			COMMUNITY MONITOR	420-73-2207		/ /		244.88
			TREASURER	401-30-2207		/ /		122.48
			FIRE ADMIN	413-91-2207		/ /		153.10
			EXTENSION	401-05-2207		/ /		30.61
			EMERGENCY MANAGER	604-83-2207		/ /		
COUNTY ASSESSOR	367.32	COUNTY CLERK	214.27	COUNTY MANAGER	244.96			
GRANT ADMINISTRATION	61.24	ATTORNEY	30.62	FINANCE DEPARTMENT	122.44			
OPERATIONS & MAINTENAN	91.86	PLANNING & ZONING	91.86	COUNTY ROAD DEPARTMENT	61.24			
PROBATE JUDGE	30.62	RURAL ADDRESSING	30.62	COUNTY SHERIFF	336.60			
COMMUNITY MONITORING	30.62	COUNTY TREASURER	244.88	STATE FIRE ALLOTMENT	122.48			
COUNTY COMMISSION	153.10	COMMUNICATIONS/BMS TAX	30.61					
01 O	115033	NM COUNTY INSURANCE AUTHORITY	MULTI-LINE PROGRAM CONTRIBUTION	401-05-2212	512421	02/04/2021		186933.00
	204144.00		LAND USE	401-05-2212		/ /		7500.00

02/08/2021

CRIME  
CYBER LIABILITY

401-05-2212  
401-05-2212

/ /  
/ /

874.00  
2297.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
		COUNTY COMMISSION	204144.00					
01 O	115034	NM COUNTY INSURANCE AUTHORITY	LAW ENFORCEMENT PROGRAM	401-50-2212	522421	02/04/2021		149885.00
		149885.00	CONTRIBUTION FOR THE PERIOD					
	02/08/2021		JANUARY 1 TO DECEMBER 31 2021					
			INVOICE#LE001022 ACCT#31					
		COUNTY SHERIFF	149885.00					
01 O	115035	ORKIN INC.	PC STANDARD-MONTHLY-PC ADMIN	401-10-2271	452421	02/04/2021		84.96
		84.96	BUDG FOR FEBRUARY 2021 INVOICE#					
	02/08/2021		208665325 ACCT#31462749					
		COUNTY MANAGER	84.96					
01 O	115036	ORKIN INC.	PC STANDARD FOR FEBRUARY 2021	911-80-2215	462421	02/04/2021		150.84
		150.84	INVOICE#208664657 ACCT#25640741					
	02/08/2021							
		911-DISPATCH CENTER	150.84					
01 O	115037	ORKIN INC.	PC STANDARD FOR FEBRUARY 2021	401-16-2203	472421	02/04/2021		118.66
		118.66	INVOICE#208665326 ACCT#31550882					
	02/08/2021							
		JUDICIAL COMPLEX MAINT	118.66					
01 R	115038	PLATEAU WIRELESS	DURAN LANDLINE JANUARY 2021	407-91-2207	492421	02/04/2021		140.92
		140.92	ACCT#575-584-2244/2211365					
	02/08/2021							
		STATE FIRE ALLOTMENT	140.92					
01 R	115039	PRUDENTIAL OVERALL SUPPLY	CASE JUNBO ROLLS TOILET TISSUE	911-80-2220	722421	02/08/2021		48.52
		153.70	CASE HARD WOUND PAPER TOWELS	911-80-2220				92.22
	02/08/2021		SHIPPING	911-80-2220				12.96
			INVOICE#450574876 ACCT#6527245					
		911-DISPATCH CENTER	153.70					
01 R	115040	PRUDENTIAL OVERALL SUPPLY	COUNTY ADMIN	401-15-2229	742421	02/08/2021		315.80
		315.80	JUDICIAL COMPLEX					35855
	02/08/2021		FIRE ADMIN					35855
			INVOICE#450571654 ACCT#					
			6527625/JUNBO ROLL TISSUE 12					
			ANTIBACTERIAL FOAM 1000 ML					
			DELIVERY CHARGE					
		ADMINISTRATIVE OFFICES	315.80					
01 R	115041	PRUDENTIAL OVERALL SUPPLY	MATS AND MOPS COUNTY ADMIN	401-15-2203	752421	02/08/2021		37.57

162.26  
02/08/2021

UNIFORMS STEINSON ARELY MARISSA 401-65-2236  
NICK

/ /

65.90

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			MATS AND MOPS JUDICIAL INVOICE#45055-4870/45055-4871	401-16-2203	/	/		58.79
			ADMINISTRATIVE OFFICES 37.57 OPERATIONS & MAINTENAN 65.90 JUDICIAL COMPLEX MAINT 58.79					
01 R	115042	PRUDENTIAL OVERALL SUPPLY	INVOICE#55-68-74-73 ACCT#	402-60-2236	782421	02/08/2021	36050	1053.79
			24563265					
			COUNTY ROAD DEPARTMENT 1053.79					
01 R	115043	ROMERO AUTO	MUFFLER	402-60-2244	772421	02/08/2021	36177	55.00
			FOR SNOW PLOW TRUCK					
			INVOICE#8-18-20					
			COUNTY ROAD DEPARTMENT 55.00					
01 R	115044	SANTA FE COUNTY	INMATE HOUSING INVOICE# TOR	420-70-2172	322421	02/04/2021		95.00
			12-2020					
			ADULT INMATE CARE 95.00					
01 O	115045	SENERGY PETROLEUM, LLC	FUEL INVOICE#946658 ACCT#	402-60-2202	822421	02/08/2021		1276.57
			TCROAD					
			COUNTY ROAD DEPARTMENT 1276.57					
01 O	115046	SOUND & SIGNAL SYSTEMS OF NM	QUARTERLY MONITORING CLERK	612-20-2308	482421	02/04/2021	35512	112.09
			INVOICE#70823 ACCT#19510					
			COUNTY CLERK 112.09					
01 O	115047	STAPLES BUSINESS ADVANTAGE	STAMP		552421			
			CLOROX SPRAY	401-55-2219			36122	5.99
			DRY ERASE MARKER	401-55-2219			36122	13.61
			BLUE PAPER	401-55-2219			36122	17.04
			YELLOW PAPER	401-55-2219			36122	12.81
			STAMP	401-55-2219			36122	7.52
			HANGING FOLDERS/PACKING TAPE	401-55-2219			36122	23.36
			INVOICE#3466829989 ACCT#DAL					
			70109685					
			FINANCE DEPARTMENT 80.33					
01 O	115048	THEMIS TRAINING AND CONSULTING	INVESTIGATIVE SERVICES	401-50-2272	802421	02/08/2021	36127	1761.54
			INVOICE#TC50-2021-01					
			COUNTY SHERIFF 1761.54					
01 R	115049	TLC PLUMBING & UTILITY	COUNTY ADMINISTRATION RE-PIPE THE	803-59-2650	562421	02/08/2021	35879	51161.12
			DOMESTIC HOT WATER SUPPLY FROM	621-96-2611			35879	2714.05
			THE WATER HEATER SUPPLY FROM THE				35879	
			PENT HOUSE TO ALL BATHROOMS IN				35879	
			THE BUILDING & INSTALL				35879	

RECIRCULATION LINE  
PERMIT, CONSUMABLE, LABOR,

35879  
35879

CK#	DATE	Name	Description	Line Item	Invoice #	PO #	Amount
			MATERIAL, SHEETROCK, AND BONDS TAX/INVOICE#53089 ACCT#21945			35879	
			LEGISLATIVE PROJECTS 51161.12 CAPITAL OUTLAY GROSS R 2714.05				
01 O	115050	TLC UNIFORMS	BOOTS STOCUM	410-50-2222	832421 02/08/2021		125.99
	260.98		BOOTS BALLARD INVOICE#233944/ 233945 REF PO#35972	410-50-2222	/ /		134.99
	02/08/2021						
		COUNTY SHERIFF					
		260.98					
01 R	115051	TRIADIC INC.	TRIADIC IT CONTRACT SERVICES	401-65-2213	542421 02/04/2021	35387	4052.69
	4381.98		CLERK'S LIVE WEB & MARRIAGE	612-20-2203	/ /	35387	164.64
	02/08/2021		TREASURER'S LIVE WEB & SCANNING ACCT#1425	401-30-2203	/ /	35387	164.65
		OPERATIONS & MAINTENAN					
		4052.69	COUNTY CLERK	164.64			164.65
			COUNTY TREASURER				
01 R	115052	UNIVERSAL BACKGROUND SCREENING	PRE-EMPLOYMENT BACKGROUND CHECK	401-10-2271	622421 02/08/2021	35401	143.05
	143.05		INVOICE#202101013415				
	02/08/2021						
		COUNTY MANAGER					
		143.05					
01 R	115053	US BANK CORPORATE PAYMENT SYSTEM	FUEL 12/15/2020 TO 01/15/2021	406-91-2202	842421 02/08/2021		507.46
	13221.61		DIST 2 VFD				
	02/08/2021		DIST 3 VFD	408-91-2202	/ /		286.06
			DIST 5 VFD	405-91-2202	/ /		507.22
			FIRE ADMIN ACCT#5569634555537891	413-91-2202	/ /		709.88
			SHERIFF FUEL	401-50-2202	/ /		7050.83
			TRANSPORT	420-74-2202	/ /		2397.10
			OPS AND MAINTENANCE	401-65-2202	/ /		395.14
			ELECTRONIC MONITORING	420-73-2202	/ /		32.07
			ANIMAL SERVICES	401-82-2202	/ /		230.37
			EMERGENCY MANAGEMENT	604-83-2202	/ /		569.14
			DISPATCH	911-80-2202	/ /		24.23
			ASSESSOR'S OFFICE	401-40-2202	/ /		250.78
			DWI	605-22-2202	/ /		47.86
			PZ	401-08-2202	/ /		106.45
			TREASURER	401-30-2202	/ /		65.40
			TCPO	690-09-2202	/ /		41.62
		STATE FIRE ALLOTMENT					
		2010.62	COUNTY SHERIFF	7050.83			2397.10
			COMMUNITY MONITORING	32.07			230.37
			ANIMAL SERVICES				
			911-DISPATCH CENTER	24.23			250.78
			COUNTY ASSESSOR				
			PLANNING & ZONING	106.45			65.40
			COUNTY TREASURER				
			TRANSPORTATION OF PRIS				
			REPAIR, CUTTING EDGES, AND PARTS	402-60-2244	792421 02/08/2021	35378	2949.21
01 R	115054	WAGNER EQUIPMENT CO.	INVOICE#9607 ACCT#88034 WORK DONE ON CAT G3-0515				
	2949.21						
	02/08/2021						
		COUNTY ROAD DEPARTMENT					
		2949.21					
01 O	115055	WARE, SIDNEY K	FINGERPRINTING FEE FOR BACKGROUND CHECK	635-67-2266	292421 02/04/2021	36202	44.00
	44.00		INVOICE#NW0615359				
	02/08/2021						



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CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
01 0	115056	WASTE MANAGEMENT OF NM INC.	DUMPSTER CHARGES FOR DIST 5 VFD	405-91-2210	202421	02/04/2021		419.14
	1083.58		44 CARL CANNON RD MORIARTY NM					
02/08/2021			87035 INVOICE#9915384-0573-9					
			ACCT#18-98130-33003					
			DUMPSTER CHARGES FOR ANIMAL	401-82-2210	212421	02/04/2021		140.53
			SERVICES 751 SALT MISSION TRL					
			MCINTOSH NM 87035 INVOICE#					
			9-35442-03003 ACCT#9-35442-					
			03003					
			DUMPSTER CHARGES FOR DIST 3	408-91-2210	222421	02/04/2021		523.91
			VFD SERVICES AT 753 SALT					
			MISSION TRL INVOICE#9914477-					
			0573-2 ACCT#2-08123-14009					
			STATE FIRE ALLOTMENT 943.05	ANIMAL SERVICES				
			140.53					
01 R	115057	WILLARD, VILLAGE OF	MONTHLY CHARGES 12/28/2020-	418-91-2210	532421	02/04/2021		56.18
	56.18		01/25/2021 WATER/SEWER ACCT#					
02/08/2021			310.01					
			STATE FIRE ALLOTMENT 56.18					
01 0	115058	ADAY, JONATHAN	LOT 30 SWINE FAIR BOARD	412-53-2249	18102020	10/20/2020		10641.74
	10641.74		COMMISSIONS .03 LOT 45 SWINE					
02/11/2021			FAIR BOARD COMMISSIONS .03 ADD					
			ONS PIG JUDGE DONATION					
			COUNTY FAIR					
			10641.74					
01 0	115059	AMAZON BUSINESS	BISSELL CROSSWAVE WET-DRY VACUUM	911-80-2220	2321121	02/11/2021	36194	399.99
	445.10		4 YEAR PROTECTION PLAN	911-80-2220			36194	45.11
02/11/2021			INVOICE#1X3H-4HMX-Y6RC ACCT#					
			A3JI65BS912J5M					
			911-DISPATCH CENTER 445.10					
01 0	115060	AMBITIONS TECHNOLOGY GROUP LLC	TICKET CHARGE TAXES INVOICE#	401-65-2213	3211121	02/11/2021		134.84
	134.84		8919					
02/11/2021			OPERATIONS & MAINTENAN 134.84					
01 0	115061	AMBITIONS TECHNOLOGY GROUP LLC	BLOCK PURCHASE LABOR TICKETS	401-65-2213	2621121	02/11/2021		1011.33
	1011.33		TAXES INVOICE#8905					
02/11/2021			OPERATIONS & MAINTENAN 1011.33					
01 0	115062	ARTESIA FIRE EQUIPMENT INC	DIAGNOSTIC AND REPAIR OF	408-91-2248	6211121	02/11/2021	36197	1005.00
	1005.00		HOMALTRO EXTRICATION EQUIPMENT				36197	
02/11/2021			INVOICE#73313					
			STATE FIRE ALLOTMENT 1005.00					
01 0	115063	AUTOMATED ELECTION SERVICES	500 BUSINESS CARDS YVONNE OTERO	401-21-2221	5211121	02/11/2021	36133	60.00
	135.00		500 BUSINESS CARDS SYLVIA CHAVEZ	401-21-2221			36133	60.00
02/11/2021			SHIPPING & HANDLING	401-21-2221			36133	15.00
			INVOICE#58196 ACCT#TOR0102					





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STEEL POLISH  
MARC 109 GLASS CLEANER

36132  
36132

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			MARC 70 DRAIN LINE ROOT CONTROL				36132	
			MARC 140 LINE FRESH AEROSOL				36132	
			FREIGHT	401-15-2220	/	/		25.21
			FREIGHT	401-16-2220	/	/		25.21
			FREIGHT	401-24-2220	/	/		25.20
			INVOICE#0723175-IN ACCT#00-1914211					
			ADMINISTRATIVE OFFICES	323.21	JUDICIAL COMPLEX MAINT	323.21	HEALTH DEPT BLDG MAINT	155.20
01 O	115082	GUSTIN HARDWARE INC.	MISC. ELECTRICAL, PLUMBING,	401-15-2215	221121	02/11/2021	35679	44.50
			INVOICE#252497 ACCT#125					
			ADMINISTRATIVE OFFICES	44.50				
01 O	115083	GUSTIN HARDWARE INC.	MISC. ELECTRICAL, PLUMBING,	401-37-2215	1921121	02/11/2021	35353	1.99
			ROOFING & HARDWARE SUPPLIES,				35353	
			FOR BUILDING MAINTENANCE				35353	
			OPEN PO REQUEST FOR ALL COUNTY				35353	
			BUILDING SITES	401-27-2215	/	/		3.98
			FY 2021	401-36-2215	/	/		1.79
			INVOICE#252340 ACCT#125 MASTER KEY BLANKS					
			MORLARTY SENIOR CENTER	1.99	MOUNTAINAIR SENIOR CEN	3.98	ESTANCIA SENIOR CENTER	1.79
01 O	115084	HOLBROOK, KEITH J.	REMAINING AMOUNT DUE FOR	401-05-2272	7521121	02/11/2021	35643	5000.00
			INVOICE#2020-05-03 ACCT# TORRANCE COUNTY					
			COUNTY COMMISSION	5000.00				
01 O	115085	HOMESTEAD WATER CO.	INVOICE DATE 2/1/2021	405-91-2210	4421121	02/11/2021		30.01
			CURRENT METER READING-628720					
			STATE FIRE ALLOTMENT	30.01				
01 O	115086	HORIZONS OF NEW MEXICO	SHREDDING SERVICES SERVICE	401-40-2271	4721121	02/11/2021		14.95
			DATE 1/7/21 INVOICE#SINV025168 ACCT#121804					
			COUNTY ASSESSOR	14.95				
01 O	115087	HORIZONS OF NEW MEXICO	SHREDDING SERVICES FOR FY21	401-30-2271	4821121	02/11/2021	35339	14.95
			INVOICE#SINV025166 ACCT#121787					
			COUNTY TREASURER	14.95				
01 O	115088	HORIZONS OF NEW MEXICO	MANAGER'S OFFICE		4921121			35338
			FINANCE OFFICE	401-55-2271	/	/		14.95
			INVOICE#SINV025165 ACCT#121805					
			FINANCE DEPARTMENT	14.95				



01 0 115089  
14.95

HORIZONS OF NEW MEXICO

SHREDDING SERVICE FOR FY2021  
INVOICE#SINV025167 ACCT#121491

5021121 02/11/2021

35399

14.95

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	FO #	Amount
02/11/2021		COUNTY CLERK						
01 0	115090	INSIDE THE TAPE, LLC	PATROL RESPONSE TO THE SUSPICIOUS DEATH AND HOMICIDE SCENE BALLARD/COLLIER/SCHWERDEL STOCUM REF PO#36041	410-50-2266	821121	02/11/2021		400.00
02/11/2021		COUNTY SHERIFF						
01 0	115091	J. KORY BAKER	PROFESSIONAL SERVICES AGREEMENT FOR ARCHITECTURAL SERVICES FROM J. KORY BAKER	402-60-2272	1821121	02/11/2021	36231	5100.00
02/11/2021			NWGR (6.75%) INVOICE#1	402-60-2272	/	/	36231	344.25
02/11/2021		COUNTY ROAD DEPARTMENT						
01 0	115092	KXXM-FM 88.7	CONTRACT-KXXM COMMUNITY BROADCAST FOR COMMISSION MEETINGS INVOICE#3410	401-05-2243	3821121	02/11/2021		1315.00
02/11/2021		COUNTY COMMISSION						
01 0	115093	LOBO INTERNET SERVICES LTD	DISPATCH INTERNET INVOICE# N10958-15 ACCT#10958	911-80-2207	3721121	02/11/2021		40.00
02/11/2021		911-DISPATCH CENTER						
01 0	115094	LOBO INTERNET SERVICES LTD	TORRANCE COUNTY INTERNET INVOICE #N10715-18 ACCT#10715	401-65-2207	3921121	02/11/2021		48.00
02/11/2021		OPERATIONS & MAINTENAN						
01 0	115095	MORIARTY FOODS	CANDY CANES OR OTHER CANDY FOR DISTRIBUTION DURING OUTREACH EVENTS IN MOUNTAINAIR AND ESTANCIA. (TCDWIPP WILL BE ACCOMPANYING SANTA CLAUS IN MOUNTAINAIR DURING THEIR PARADE AND WILL PARTICIPATE IN SOCIALLY DISTANT SANTA DRIVE THROUGH TOWN OF ESTANCIA. INVOICE#3819 ACCT#554	606-35-2257	4021121	02/11/2021	36051	112.92
02/11/2021		DWI PROGRAM						
01 0	115096	NM TAXATION & REVENUE	PENALTY ON NM TAXES INVOICE# L0818155952 ACCT#01-505585-00-0	401-05-2107	4121121	02/11/2021		631.70
02/11/2021		COUNTY COMMISSION						
01 0	115097	NM TREASURER'S AFFILIATE	TREASURER'S AFFILIATE DUES	401-30-2269	1221121	/	35344	25.00

02/11/2021

COUNTY TREASURER

25.00

INVOICE#2021

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
01 0	115098	NUBE GROUP	COLOR COPIES COVERAGE 1/01/21	401-40-2203	1421121	02/11/2021		11.37
	11.37		TO 1/31/21 INVOICE#IN46499					
	02/11/2021		ACCT#TC07/ASSESSOR					
COUNTY ASSESSOR 11.37								
01 0	115099	NUBE GROUP	CYAN TONER	401-21-2219	1521121	02/11/2021	35992	148.22
	451.66		YELLOW TONER	401-21-2219	/	/		148.22
	02/11/2021		MAGENTA TONER	401-21-2219	/	/		148.22
			S & H	401-21-2219	/	/		7.00
			MARRIAGE LICENSE PRINTER					35992
			INVOICE#IN45236 ACCT#TC08					
ELECTIONS 451.66								
01 0	115100	NUBE GROUP	CONTRACT COVERAGE CHARGE	612-20-2203	1821121	02/11/2021		24.94
	24.94		01/01/2021 TO 1/31/2021					
	02/11/2021		INVOICE#IN45600 ACCT#TC08					
COUNTY CLERK 24.94								
01 0	115101	NUBE GROUP	CONTRACT COVERAGE CHARGE FOR THE	401-10-2203	2021121	02/11/2021		164.71
	164.71		01/01/21 TO 01/31/21 B/W BEGIN					
	02/11/2021		51475 END 54906=3431 COLOR BEGIN					
			14213 END 16615=2402 INVOICE#					
			IN46503 ACCT #TC11					
COUNTY MANAGER 164.71								
01 0	115102	NUBE GROUP	COLOR COPIES COVERAGE 01/01/21	401-55-2203	2721121	02/11/2021		56.33
	56.33		TO 1/31/21 INVOICE#IN46502 ACCT#					
	02/11/2021		TC10					
FINANCE DEPARTMENT 56.33								
01 0	115103	OTERO, MARY YVONNE	TRAVEL TO TUCUMCARI NM TYLER	401-20-2205	4221121	02/11/2021		84.00
	84.00		TRAINING 2/17/21					
	02/11/2021							
COUNTY CLERK 84.00								
01 0	115104	PRESBYTERIAN MEDICAL SERVICES	CLEANING EXPENSES FOR COUNTY	631-57-2271	3621121	02/11/2021		833.33
	833.33		SENIOR CENTER FOR FEBRUARY 2021					
	02/11/2021		INVOICE#9-FEB-21					
SENIOR CITIZEN'S PROGR 833.33								
01 0	115105	QWEST CORPORATION	MONTHLY CHARGES FOR FEB 2021	420-70-2207	5421121	02/11/2021		279.05
	279.05		ACCT#505-384-0058596M JAIL FUND					
	02/11/2021							
ADULT INMATE CARE 279.05								
01 0	115106	QWEST CORPORATION	MONTHLY CHARGES FOR FEB 2021	401-16-2207	5521121	02/11/2021		110.96
	110.96		ACCT#505384-3237905B JUDICIAL					
	02/11/2021							

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CK#	DATE	Name	Description	Line Item	Invoice #	PO #	Amount
01 O	115107	QWEST CORPORATION	MONTHLY CHARGES FOR FEB 2021	402-60-2207	5621121		105.90
	105.90		ACCT#505384-2550082B ROAD				
	02/11/2021						
COUNTY ROAD DEPARTMENT 105.90							
01 O	115108	QWEST CORPORATION	MONTHLY CHARGES FOR FEB 2021	401-37-2207	5721121		164.93
	164.93		ACCT#505832-4425163B MORIARTY				
	02/11/2021		SC				
MORIARTY SENIOR CENTER 164.93							
01 O	115109	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	401-36-2207	5821121		252.48
	252.48		ACCT#505384-501095B ESTANCIA				
	02/11/2021		SC				
ESTANCIA SENIOR CENTER 252.48							
01 O	115110	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	401-10-2207	5921121		249.35
	249.35		ACCT#505384-5294082B MANAGER				
	02/11/2021						
COUNTY MANAGER 249.35							
01 O	115111	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	401-27-2207	6021121		56.23
	56.23		ACCT#505847-2885204B MOUNTAINAIR				
	02/11/2021		SC				
MOUNTAINAIR SENIOR CEN 56.23							
01 O	115112	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	401-40-2207	6121121		59.80
	59.80		ACCT#505384-4362899B ASSESSOR				
	02/11/2021						
COUNTY ASSESSOR 59.80							
01 O	115113	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	401-20-2207	6221121		59.54
	59.54		ACCT#505384-4080353B CLERK				
	02/11/2021						
COUNTY CLERK 59.54							
01 O	115114	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	401-30-2207	6321121		59.80
	59.80		ACCT#505384-4381899B TREASURER				
	02/11/2021						
COUNTY TREASURER 59.80							
01 O	115115	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	401-82-2207	6421121		256.63
	256.63		ACCT#505384-5117227B				
	02/11/2021						
ANIMAL SERVICES 256.63							
01 O	115116	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	911-80-2207	6521121		547.19
	547.19		ACCT#505384-9631581B DISPATCH				
	02/11/2021						

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CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
01 O	115117	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	405-91-2207	6621121	02/11/2021		233.70
	233.70		ACCT#505832-4068906B DIST 5 VFD					
02/11/2021								
STATE FIRE ALLOTMENT 233.70								
01 O	115118	QWEST CORPORATION	MONTHLY CHARGES FOR FEB 2021	405-91-2207	6721121	02/11/2021		78.99
	78.99		ACCT#505832-0000494B DIST 5 VFD					
02/11/2021								
STATE FIRE ALLOTMENT 78.99								
01 O	115119	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	405-91-2207	6821121	02/11/2021		59.09
	59.09		ACCT#505832-5104623B DIST 5 VFD					
02/11/2021								
STATE FIRE ALLOTMENT 59.09								
01 O	115120	QWEST CORPORATION	FAX MONTHLY CHARGES FOR FEB 2021	413-91-2207	6921121	02/11/2021		108.10
	108.10		ACCT#505384-3165110B FIRE ADMIN					
02/11/2021								
STATE FIRE ALLOTMENT 108.10								
01 O	115121	QWEST CORPORATION	MONTHLY CHARGES FEB 2021	401-50-2207	7021121	02/11/2021		29.88
	29.88		ACCT#505384-1277037B SHERIFF					
02/11/2021								
COUNTY SHERIFF 29.88								
01 O	115122	REDBURN TIRE CO.	245/70-17 TIRES	402-60-2201	5221121	02/11/2021		488.64
	1015.08		2002 DODGE 1500 VIN: 8286					
02/11/2021			265/70-17					
			2015 DODGE 15 VIN: 3807					
			NMSWPA 90-000-19-00049AB					
			INVOICE#1420014797					
COUNTY ROAD DEPARTMENT 1015.08								
01 O	115123	REDBURN TIRE CO.	11/24.5 TIRES FOR BLADES	402-60-2244	5321121	02/11/2021		4005.12
	4005.12		BELLY DUMP 1 VIN: 10630					
02/11/2021			BELLY DUMP 2 VIN: 89020					
			INVOICE#1420014797					
COUNTY ROAD DEPARTMENT 4005.12								
01 O	115124	RICH FORD SALES	THE WORKS PACKAGE	401-05-2201	1321121	02/11/2021		66.04
	66.04		2020 FORD ESCAPE SS#5					
02/11/2021			VIN: A62579					
			LP: 10024G					
			INVOICE#2033134					
COUNTY COMMISSION 66.04								
01 O	115125	SAMBA HOLDINGS, INC.	USAGE CHARGES/TAXES/FEES	401-10-2271	1121121	02/11/2021		564.17
	564.17		PREVIOUS BALANCE INVOICE#					
02/11/2021			00546918 ACCT#M00003632					



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CK#	DATE	Name	Description	Line Item	Invoice #	PO #	Amount
01 0	115126	SAN EAR CONSTRUCTION CORP	PLACEMENT OF REFLECTOR HIGH	402-60-2253	1021121 02/11/2021	35422	1157.41
	1157.41		- DURABLE PAINTED			35422	
	02/11/2021		MARKINGS 4" D5			35422	
			INVOICE#10-31-21				
COUNTY ROAD DEPARTMENT 1157.41							
01 0	115127	SANDIA TRAILER SALES	DIAGNOSTIC AND REPAIR FOR	604-83-2248	2521121 02/11/2021	35916	560.02
	560.02		EMERGENCY SHELTER			35916	
	02/11/2021		TRAILER			35916	
			INVOICE#112229				
COMMUNICATIONS/EMS TAX 560.02							
01 0	115128	STAPLES BUSINESS ADVANTAGE	EXTENSION CORDS, UPS BATTERY,	911-80-2219	421121 02/11/2021	36097	243.36
	398.48		NORTON 360 ANTIVIRUS			36097	
	02/11/2021		KLEENEX, EASY-OFF OVEN CLEANER,	911-80-2220	/ /	36097	155.12
			SCOTCH-BRITE SPONGES, DRANO.			36097	
911-DISPATCH CENTER 398.48							
01 0	115129	STAPLES BUSINESS ADVANTAGE	STAMP	401-55-2219	7721121 02/11/2021	36122	39.39
	39.39		INVOICE#3467652181 ACCT#				
	02/11/2021		DAL70109685				
FINANCE DEPARTMENT 39.39							
01 0	115130	TAJIQUE LAND GRANT	JANUARY 2021 LEASE TAJIQUE	401-05-2204	4521121 02/11/2021		200.00
	400.00		TRANSFER STATION INVOICE#2021-1				
	02/11/2021		FEBRUARY 2021 LEASE TAJIQUE	401-05-2204	4621121 02/11/2021		200.00
			TRANSFER STATION INVOICE#				
			2021-2				
COUNTY COMMISSION 400.00							
01 0	115131	TECHNICON TRAINING & CONSULTING	GENERAL INSTRUCTOR	911-85-2266	2221121 02/11/2021	36162	95.00
	95.00		UPDATE - C. SNOW			36162	
	02/11/2021		INVOICE#21-IT02518				
DEA TRAINING GRANT 95.00							
01 0	115132	THE GARAGE, LLC	2008 CHEVY IMPALA OIL CHANGE		921121	36064	
	2895.71		WINDSHIELD, AND REPLACEMENT OF			36064	
	02/11/2021		SIDE MIRROR			36064	
			VIN 2G1WB58K589251498			36064	
			LP: 06653G			36064	
			LABOR	411-92-2201	/ /	36064	1538.50
			PARTS	411-92-2201	/ /	36064	1235.98
			NMGRT	411-92-2201	/ /	36064	121.23
			INVOICE#0058097				
1/4% FIRE EXCISE TAX 2895.71							
01 0	115133	THE SIDWELL COMPANY	WEB HOSTING ANNUAL FEE PORTICO	675-07-2203	121121 02/11/2021		264.60
	264.60		ADDITIONAL LAYER INVOICE#				
	02/11/2021		MN00000682 ACCT#TOR4989001				
RURAL ADDRESSING 264.60							

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01 0 115134	4 RIVERS EQUIPMENT, LLC	ROLLER RENTAL FOR 3 MONTHS	402-60-2254	721121 02/11/2021	35443	12300.00
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CK#	DATE	Name	Description	Line Item	Invoice #	PO #	Amount
13268.63	02/11/2021		HAWK H121 24,000 LB ROLLER			35443	
			NMGRT	402-60-2254	/	35443	968.63
			INVOICE#962192 ACCT#35443				

COUNTY ROAD DEPARTMENT 13268.63

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153 698992.77 / / TOTAL

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DEBITS

CREDITS

** GRAND TOTAL **	698,992.77	.00
**TOTAL	413,316.71	.00
GENERAL FUND		
COUNTY COMMISSION	211,908.48	.00
OTHER SALARIES	631.70	.00
MAINTENANCE & REPAIRS - VEHICLES	162.84	.00
RENT OF LAND/BUILDINGS	400.00	.00
TELECOMMUNICATIONS	254.94	.00
OTHER INSURANCE PREMIUMS-PROF/LI	204,144.00	.00
CONTRACT - KXNM COMMUNITY FOUNDA	1,315.00	.00
CONTRACT - PROFESSIONAL SERVICES	5,000.00	.00
**DEPT		
PLANNING & ZONING	938.73	.00
SUPPLIES - VEHICLE FUEL	121.45	.00
CONTRACTS - EQUIPMENT MAINT	328.70	.00
TRAVEL - EMPLOYEES	305.00	.00
TELECOMMUNICATIONS	183.58	.00
COUNTY MANAGER	1,917.52	.00
CONTRACTS - EQUIPMENT MAINT	483.33	.00
TELECOMMUNICATIONS	642.01	.00
CONTRACT - OTHER SERVICES	792.18	.00
**DEPT		
ADMINISTRATIVE OFFICES MAINTENAN	4,887.56	.00
CONTRACTS - EQUIPMENT MAINT	37.57	.00
UTILITIES - ELECTRICITY	2,172.38	.00
UTILITIES - NATURAL GAS/PROPANE	1,103.24	.00
UTILITIES - WATER	197.42	.00
MAINTENANCE & REPAIRS-BUILD/STRU	737.94	.00
SUPPLIES - CLEANING	323.21	.00
SUPPLIES - PAPER	315.80	.00
**DEPT		
JUDICIAL COMPLEX MAINTENANCE	4,760.54	.00
CONTRACTS - EQUIPMENT MAINT	177.45	.00
TELECOMMUNICATIONS	110.96	.00
UTILITIES - ELECTRICITY	2,020.32	.00
UTILITIES - NATURAL GAS/PROPANE	1,387.21	.00
UTILITIES - WATER	248.32	.00
MAINTENANCE & REPAIRS-BUILD/STRU	493.07	.00
SUPPLIES - CLEANING	323.21	.00
COUNTY CLERK	487.67	.00
TRAVEL - EMPLOYEES	168.00	.00
TELECOMMUNICATIONS	319.67	.00
**DEPT		
ELECTIONS	639.66	.00
SUPPLIES - GENERAL OFFICE	451.66	.00
PRINTING/PUBLISHING/ADVERTISING	135.00	.00
VOTING MACHINE STORAGE	53.00	.00
**DEPT		
MOUNTAINAIR HEALTH CLINIC MAINT	655.40	.00
MAINTENANCE & REPAIRS-BUILD/STRU	655.40	.00
**DEPT		
HEALTH DEPT BLDG MAINTENANCE	1,257.20	.00
UTILITIES - ELECTRICITY	317.15	.00
UTILITIES - NATURAL GAS/PROPANE	142.63	.00
UTILITIES - WATER	95.60	.00

401-24-2215  
401-24-2220

MAINTENANCE & REPAIRS-BUILD/STRU  
SUPPLIES - CLEANING

546.62  
155.20

.00  
.00

DEPT	DESCRIPTION	DEBITS	CREDITS
**DEPT	MOUNTAINAIR SENIOR CENTER MAINT	1,439.15	.00
401-27-2207	TELECOMMUNICATIONS	56.23	.00
401-27-2208	UTILITIES - ELECTRICITY	483.51	.00
401-27-2209	UTILITIES - NATURAL GAS/PROPANE	500.36	.00
401-27-2210	UTILITIES - WATER	93.16	.00
401-27-2215	MAINTENANCE & REPAIRS-BUILD/STRU	305.89	.00
**DEPT	COUNTY TREASURER	1,196.51	.00
401-30-2202	SUPPLIES - VEHICLE FUEL	65.40	.00
401-30-2203	CONTRACTS - EQUIPMENT MAINT	441.34	.00
401-30-2207	TELECOMMUNICATIONS	634.87	.00
401-30-2269	SUBSCRIPTIONS/DUES/FEES	25.00	.00
401-30-2271	CONTRACT - OTHER SERVICES	29.90	.00
**DEPT	ESTANCIA SENIOR CENTER MAINT	1,345.60	.00
401-36-2207	TELECOMMUNICATIONS	252.48	.00
401-36-2208	UTILITIES - ELECTRICITY	326.43	.00
401-36-2209	UTILITIES - NATURAL GAS/PROPANE	275.13	.00
401-36-2210	UTILITIES - WATER	117.08	.00
401-36-2215	MAINTENANCE & REPAIRS-BUILD/STRU	374.48	.00
**DEPT	MORTIARY SENIOR CENTER MAINT	1,084.49	.00
401-37-2207	TELECOMMUNICATIONS	164.93	.00
401-37-2208	UTILITIES - ELECTRICITY	202.55	.00
401-37-2209	UTILITIES - NATURAL GAS/PROPANE	326.93	.00
401-37-2215	MAINTENANCE & REPAIRS-BUILD/STRU	390.08	.00
**DEPT	COUNTY ASSESSOR	854.10	.00
401-40-2202	SUPPLIES - VEHICLE FUEL	250.78	.00
401-40-2203	CONTRACTS - EQUIPMENT MAINT	11.37	.00
401-40-2207	TELECOMMUNICATIONS	577.00	.00
401-40-2271	CONTRACT - OTHER SERVICES	14.95	.00
**DEPT	GRANT ADMINISTRATION	107.19	.00
401-49-2207	TELECOMMUNICATIONS	107.19	.00
**DEPT	COUNTY SHERIFF	165,760.76	.00
401-50-2202	SUPPLIES - VEHICLE FUEL	7,050.83	.00
401-50-2203	CONTRACTS - EQUIPMENT MAINT	512.17	.00
401-50-2207	TELECOMMUNICATIONS	3,251.22	.00
401-50-2212	OTHER INSURANCE PREMIUMS-PROP/LI	149,885.00	.00
401-50-2271	CONTRACT - OTHER SERVICES	3,300.00	.00
401-50-2272	CONTRACT - PROFESSIONAL SERVICES	1,761.54	.00
**DEPT	COUNTY FAIR	565.71	.00
401-53-2208	UTILITIES - ELECTRICITY	145.80	.00
401-53-2209	UTILITIES - NATURAL GAS/PROPANE	35.00	.00
401-53-2210	UTILITIES - WATER	116.92	.00
401-53-2215	MAINTENANCE & REPAIRS-BUILD/STRU	267.99	.00
**DEPT	FINANCE DEPARTMENT	960.35	.00
401-55-2203	CONTRACTS - EQUIPMENT MAINT	374.95	.00
401-55-2207	TELECOMMUNICATIONS	285.78	.00
401-55-2219	SUPPLIES - GENERAL OFFICE	119.72	.00
401-55-2266	EMPLOYEE TRAINING	150.00	.00
401-55-2271	CONTRACT - OTHER SERVICES	29.90	.00
**DEPT	ATTORNEY	76.48	.00

401-56-2207

TELECOMMUNICATIONS

76.48

.00

\*\*DEPT

OPERATIONS & MAINTENANCE

10,905.56

.00



DEBITS CREDITS

401-65-2202	SUPPLIES - VEHICLE FUEL	395.14	.00
401-65-2207	TELECOMMUNICATIONS	373.16	.00
401-65-2213	CONTRACT - IT SERVICES	10,071.36	.00
401-65-2236	SUPPLIES - UNIFORMS	65.90	.00
**DEPT		1,537.43	.00
401-82-2202	ANIMAL SERVICES	230.37	.00
401-82-2207	SUPPLIES - VEHICLE FUEL	485.07	.00
401-82-2208	TELECOMMUNICATIONS	320.78	.00
401-82-2209	UTILITIES - ELECTRICITY	360.68	.00
401-82-2210	UTILITIES - NATURAL GAS/PROPANE	140.53	.00
**DEPT		30.62	.00
401-90-2207	PROBATE JUDGE	30.62	.00
**TOTAL		77,424.39	.00
**DEPT		76,516.17	.00
402-60-2201	COUNTY ROAD DEPARTMENT	1,015.08	.00
402-60-2202	MAINTENANCE & REPAIRS - VEHICLES	1,276.57	.00
402-60-2207	SUPPLIES - VEHICLE FUEL	1,201.24	.00
402-60-2219	TELECOMMUNICATIONS	330.74	.00
402-60-2236	SUPPLIES - GENERAL OFFICE	1,053.79	.00
402-60-2244	SUPPLIES - UNIFORMS	7,009.33	.00
402-60-2253	MAINTENANCE & REPAIRS-MACHINERY	1,157.41	.00
402-60-2254	MAINTENANCE & REPAIRS - ROADWAYS	13,268.63	.00
402-60-2272	ROADWAYS/BRIDGES	5,444.25	.00
402-60-2617	CONTRACT - PROFESSIONAL SERVICES	39,759.14	.00
402-60-2617	CO - EQUIPMENT & MACHINERY	4,999.99	.00
402-60-2618	CO - VEHICLES	908.22	.00
**DEPT		722.02	.00
402-61-2209	COUNTY ROAD SHOP	196.20	.00
402-61-2210	UTILITIES - NATURAL GAS/PROPANE		
**TOTAL		2,504.34	.00
**DEPT		2,504.34	.00
405-91-2202	DISTRICT 5 VFD	507.22	.00
405-91-2207	STATE FIRE ALLOTMENT	584.35	.00
405-91-2208	SUPPLIES - VEHICLE FUEL	307.48	.00
405-91-2209	TELECOMMUNICATIONS	656.14	.00
405-91-2210	UTILITIES - ELECTRICITY	449.15	.00
**TOTAL		1,244.44	.00
**DEPT		1,244.44	.00
406-91-2202	DISTRICT 2 VFD	507.46	.00
406-91-2207	STATE FIRE ALLOTMENT	212.57	.00
406-91-2208	SUPPLIES - VEHICLE FUEL	160.43	.00
406-91-2209	TELECOMMUNICATIONS	363.98	.00
**TOTAL		349.91	.00
**DEPT		349.91	.00
407-91-2207	DISTRICT 1 VFD	194.22	.00
407-91-2208	STATE FIRE ALLOTMENT	155.69	.00
**TOTAL		3,067.91	.00
**DEPT		3,067.91	.00

\*\*DEPT  
408-91-2202

STATE FIRE ALLOTMENT  
SUPPLIES - VEHICLE FUEL

3,067.91  
286.06

.00  
.00

DEBITS

CREDITS

408-91-2207	TELECOMMUNICATIONS	196.19	.00
408-91-2208	UTILITIES - ELECTRICITY	396.44	.00
408-91-2209	UTILITIES - NATURAL GAS/PROPANE	660.31	.00
408-91-2210	UTILITIES - WATER	523.91	.00
408-91-2248	SUPPLIES - SAFETY	1,005.00	.00
**TOTAL	DISTRICT 4 VFD	320.19	.00
**DEPT	STATE FIRE ALLOTMENT	320.19	.00
409-91-2207	TELECOMMUNICATIONS	172.53	.00
409-91-2208	UTILITIES - ELECTRICITY	147.66	.00
**TOTAL	L.E. PROTECTION FUND	816.98	.00
**DEPT	COUNTY SHERIFF	816.98	.00
410-50-2222	SUPPLIES - FIELD	416.98	.00
410-50-2266	EMPLOYEE TRAINING	400.00	.00
**TOTAL	COUNTY FIRE PROTECTION FUND	34,095.98	.00
**DEPT	1/4% FIRE EXCISE TAX	34,095.98	.00
411-92-2201	MAINTENANCE & REPAIRS - VEHICLES	2,895.71	.00
411-92-2271	CONTRACT - OTHER SERVICES	75.27	.00
411-92-2618	CO - VEHICLES	31,125.00	.00
**TOTAL	COUNTY FAIR	10,641.74	.00
**DEPT	COUNTY FAIR	10,641.74	.00
412-53-2249	ANIMAL SALES AT COUNTY FAIR	10,641.74	.00
**TOTAL	FIRE DEPARTMENT ADMIN	3,215.97	.00
**DEPT	STATE FIRE ALLOTMENT	3,215.97	.00
413-91-2202	SUPPLIES - VEHICLE FUEL	709.88	.00
413-91-2207	TELECOMMUNICATIONS	870.38	.00
413-91-2208	UTILITIES - ELECTRICITY	273.08	.00
413-91-2209	UTILITIES - NATURAL GAS/PROPANE	409.30	.00
413-91-2210	UTILITIES - WATER	122.93	.00
413-91-2215	MAINTENANCE & REPAIRS-BUILD/STRU	542.21	.00
413-91-2271	CONTRACT - OTHER SERVICES	288.19	.00
**TOTAL	DISTRICT 6 VFD	502.68	.00
**DEPT	STATE FIRE ALLOTMENT	502.68	.00
418-91-2207	TELECOMMUNICATIONS	53.30	.00
418-91-2208	UTILITIES - ELECTRICITY	69.74	.00
418-91-2209	UTILITIES - NATURAL GAS/PROPANE	323.46	.00
418-91-2210	UTILITIES - WATER	56.18	.00
**TOTAL	JAIL FUND	82,119.85	.00
**DEPT	ADULT INMATE CARE	76,087.50	.00
420-70-2172	CARE OF INMATES	73,555.11	.00
420-70-2173	INMATE MEDICAL	2,253.34	.00
420-70-2207	TELECOMMUNICATIONS	279.05	.00
**DEPT	COMMUNITY MONITORING	108.55	.00
420-73-2202	SUPPLIES - VEHICLE FUEL	32.07	.00
420-73-2207	TELECOMMUNICATIONS	76.48	.00

\*\*DEPT

TRANSPORTATION OF PRISONERS

5,923.80

.00

DEBITS CREDITS

420-74-2202	SUPPLIES - VEHICLE FUEL	2,397.10	.00
420-74-2207	TELECOMMUNICATIONS	466.70	.00
420-74-2272	CONTRACT - PROFESSIONAL SERVICES	3,060.00	.00
**TOTAL	CIVIL DEFENSE FUND	1,482.41	.00
**DEPT	COMMUNICATIONS/EMS TAX	1,482.41	.00
604-83-2202	SUPPLIES - VEHICLE FUEL	569.14	.00
604-83-2207	TELECOMMUNICATIONS	177.25	.00
604-83-2208	UTILITIES - ELECTRICITY	176.00	.00
604-83-2248	SUPPLIES - SAFETY	560.02	.00
**TOTAL	DWI PROGRAM FUND	93.72	.00
**DEPT	DWI LOCAL GRANT FY21	93.72	.00
605-22-2202	SUPPLIES - VEHICLE FUEL	47.86	.00
605-22-2207	TELECOMMUNICATIONS	45.86	.00
**TOTAL	DWI SCHOOL	112.92	.00
**DEPT	DWI PROGRAM	112.92	.00
606-35-2257	SUPPLIES - OUTREACH MATERIALS	112.92	.00
**TOTAL	PROPERTY VALUATION FUND	367.10	.00
**DEPT	COUNTY ASSESSOR	367.10	.00
610-40-2203	CONTRACTS - EQUIPMENT MAINT	352.15	.00
610-40-2271	CONTRACT - OTHER SERVICES	14.95	.00
**TOTAL	CLERK'S EQUIPMENT FUND	423.50	.00
**DEPT	COUNTY CLERK	423.50	.00
612-20-2203	CONTRACTS - EQUIPMENT MAINT	219.48	.00
612-20-2308	VOTING MACHINE STORAGE	204.02	.00
**TOTAL	COUNTY INFRASTRUCTURE GRT	2,713.08	.00
**DEPT	INFRASTRUCTURE GROSS RECEIPTS TX	2,713.08	.00
620-94-2215	MAINTENANCE & REPAIRS-BUILD/STRU	2,113.08	.00
620-94-2218	FURN/FLX/EQUIP	600.00	.00
**TOTAL	CAPITAL OUTLAY GROSS RECEIPTS TX	6,279.93	.00
**DEPT	CAPITAL OUTLAY GROSS RECEIPTS TX	6,279.93	.00
621-96-2611	CO - BUILDINGS & IMPROVEMENTS	2,714.05	.00
621-96-2613	CO-ROAD CONSTRUCTION/RECONSTRUCT	3,565.88	.00
**TOTAL	ESPERANZA CLINIC	765.04	.00
**DEPT	ESPERANZA MEDICAL CLINIC	765.04	.00
630-87-2215	MAINTENANCE & REPAIRS-BUILD/STRU	765.04	.00
**TOTAL	SENIOR CITIZEN'S FUND	833.33	.00
**DEPT	SENIOR CITIZEN'S PROGRAM	833.33	.00
631-57-2271	CONTRACT - OTHER SERVICES	833.33	.00
**TOTAL	JUVENILE JUSTICE GRANT	44.00	.00

\*\*DEPT  
635-67-2266

CYFD JUVENILE JUSTICE GRANT FY21  
EMPLOYEE TRAINING

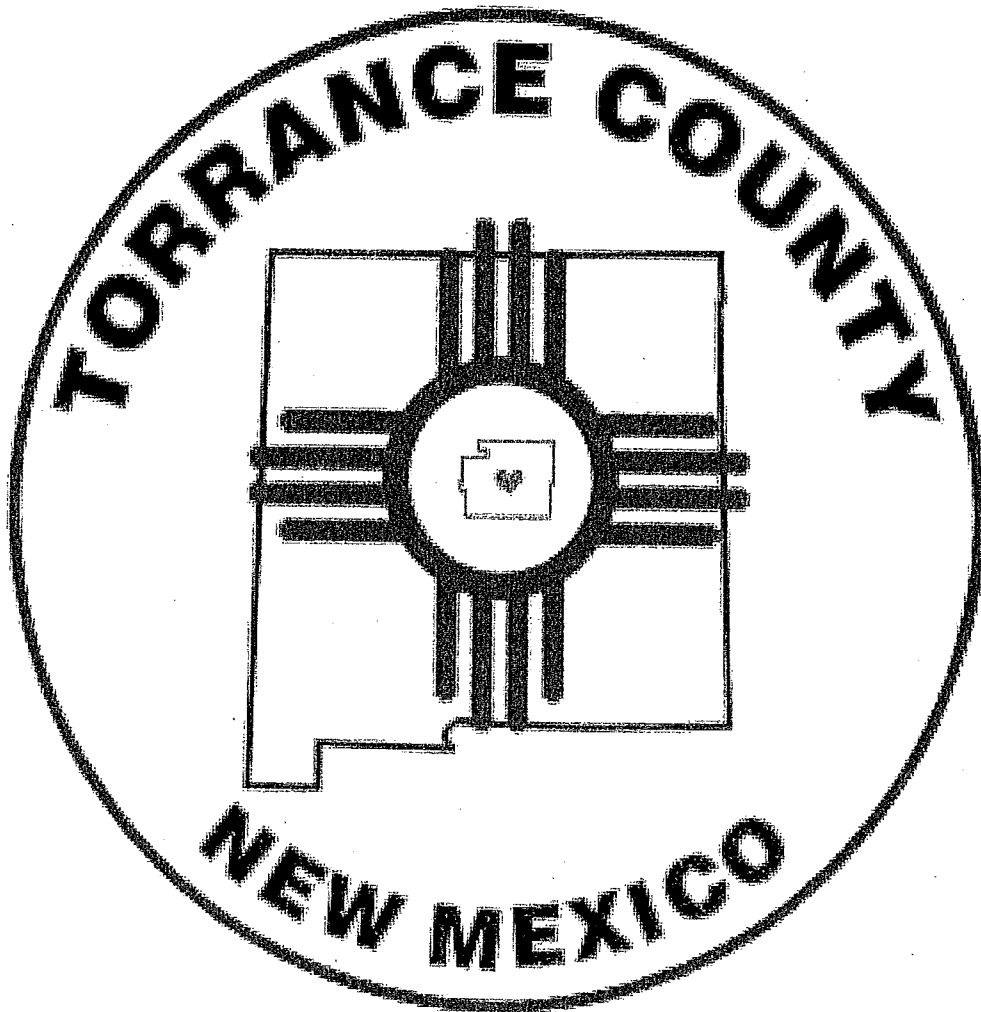
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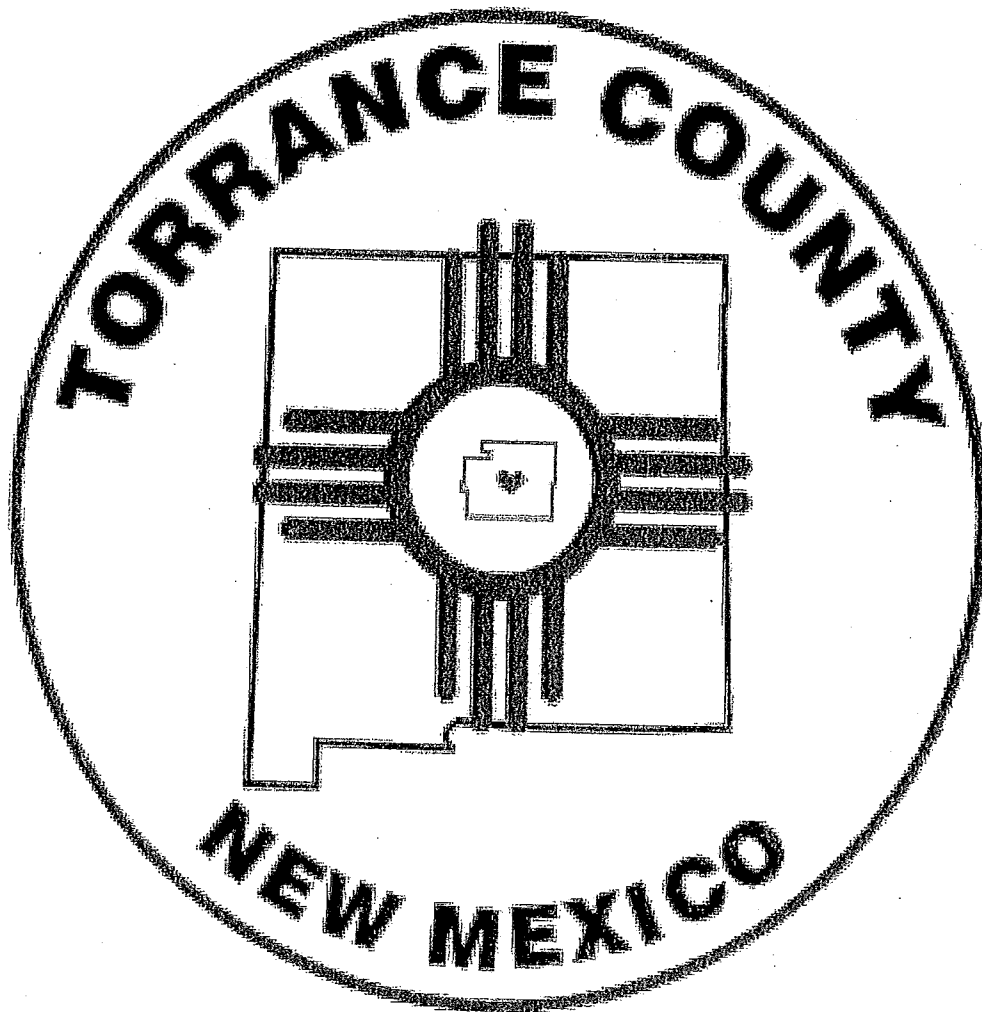
CREDITS

**TOTAL		341.08	.00
RURAL ADDRESSING			
**DEPT		341.08	.00
675-07-2203	RURAL ADDRESSING		
675-07-2207	CONTRACTS - EQUIPMENT MAINT	264.60	.00
	TELECOMMUNICATIONS	76.48	.00
**TOTAL		483.17	.00
DOMESTIC VIOLENCE GRANT			
**DEPT		483.17	.00
690-09-2202	WIND PILT		
690-09-2203	SUPPLIES - VEHICLE FUEL	41.62	.00
690-09-2207	CONTRACTS - EQUIPMENT MAINT	258.11	.00
	TELECOMMUNICATIONS	183.44	.00
**TOTAL		51,161.12	.00
LEGISLATIVE APPROPRIATIONS			
**DEPT		51,161.12	.00
803-59-2650	LEGISLATIVE PROJECTS		
	D3241 TC ADMIN BLDG IMPROVE	51,161.12	.00
**TOTAL		4,271.28	.00
EMERGENCY-911 FUND			
**DEPT		4,151.28	.00
911-80-2202	911-DISPATCH CENTER		
911-80-2203	SUPPLIES - VEHICLE FUEL	24.23	.00
911-80-2207	CONTRACTS - EQUIPMENT MAINT	247.28	.00
	TELECOMMUNICATIONS	869.79	.00
911-80-2208	UTILITIES - ELECTRICITY	1,238.19	.00
911-80-2209	UTILITIES - NATURAL GAS/PROPANE	139.53	.00
911-80-2215	MAINTENANCE & REPAIRS-BUILD/STRU	590.14	.00
911-80-2219	SUPPLIES - GENERAL OFFICE	243.36	.00
911-80-2220	SUPPLIES - CLEANING	798.76	.00
**DEPT		120.00	.00
911-85-2266	DFA TRAINING GRANT		
	EMPLOYEE TRAINING	120.00	.00
BANK01			
	US BANK	698,992.77	.00
	** BANK TOTALS **	698,992.77	.00



*Agenda Item*  
*No. 10*





*Agenda Item  
No. 11-A*



***TORRANCE COUNTY***  
**RESOLUTION # 2021-**

**ACCEPTANCE AND APPROVAL OF THE FY2020 AUDIT**

**WHEREAS**, Torrance County is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2020 (FY2020); and,

**WHEREAS**, the Torrance County Board of County Commission has directed the accomplishment of the audit for FY2020 be completed; and,

**WHEREAS**, this audit has been completed and presented to the Torrance County Board of County Commission per the February 18, 2021, Letter from the Statue Auditor authorizing release of the FY2020 audit; and,

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

**NOW THEREFORE, BE IT RESOLVED**, that the Torrance County Board of County Commissioners does hereby accept and approve the completed audit report and findings as indicated within this document.

**ACCEPTED AND APPROVED** this 24<sup>th</sup> day of February 2021, in regular session by the Torrance County Board of County Commissioners, at Estancia, Torrance County, New Mexico.

**Approved as to Form only:**

\_\_\_\_\_  
**John M. Butrick**  
County Attorney

Attest:

\_\_\_\_\_  
**Kevin McCall, District 1**

\_\_\_\_\_  
**Ryan Schwebach, District 2**

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
**LeRoy M. Candelaria, District 3**



*Agenda Item  
No. 11-B*

TORRANCE COUNTY RESOLUTION# 2021-

Budget Increase

WHEREAS, the Torrance County Commission in regular session on Wednesday, February 24th, 2021, did propose to authorize Budget Increases in the FY 2020-2021 Budget, and

WHEREAS, Budget Increases require authorization from the Department of Finance and Administration, and

WHEREAS, we request authorization for the following Budget Increases: (See Schedule A)

NOW THEREFORE BE IT RESOLVED, we respectfully request approval for the attached Increases in the FY 2020-2021 budget from the Department of Finance and Administration.

DONE at Estancia, New Mexico  
Torrance County this 24th day of  
February 2021.

Approved as to Form only:

Torrance County Board of Commissioners

John Butrick  
County Attorney

Kevin McCall, District 1

Attest:

Yvonne Otero  
Torrance County Clerk

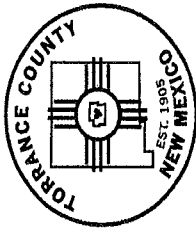
Ryan Schwebach, District 2

LeRoy M. Candelaria, District 3

<u>Vote Record</u>	yes	no	abstain	absent
Kevin McCall	yes	no	abstain	absent
Ryan Schwebach	yes	no	abstain	absent
Leroy M. Candelaria				

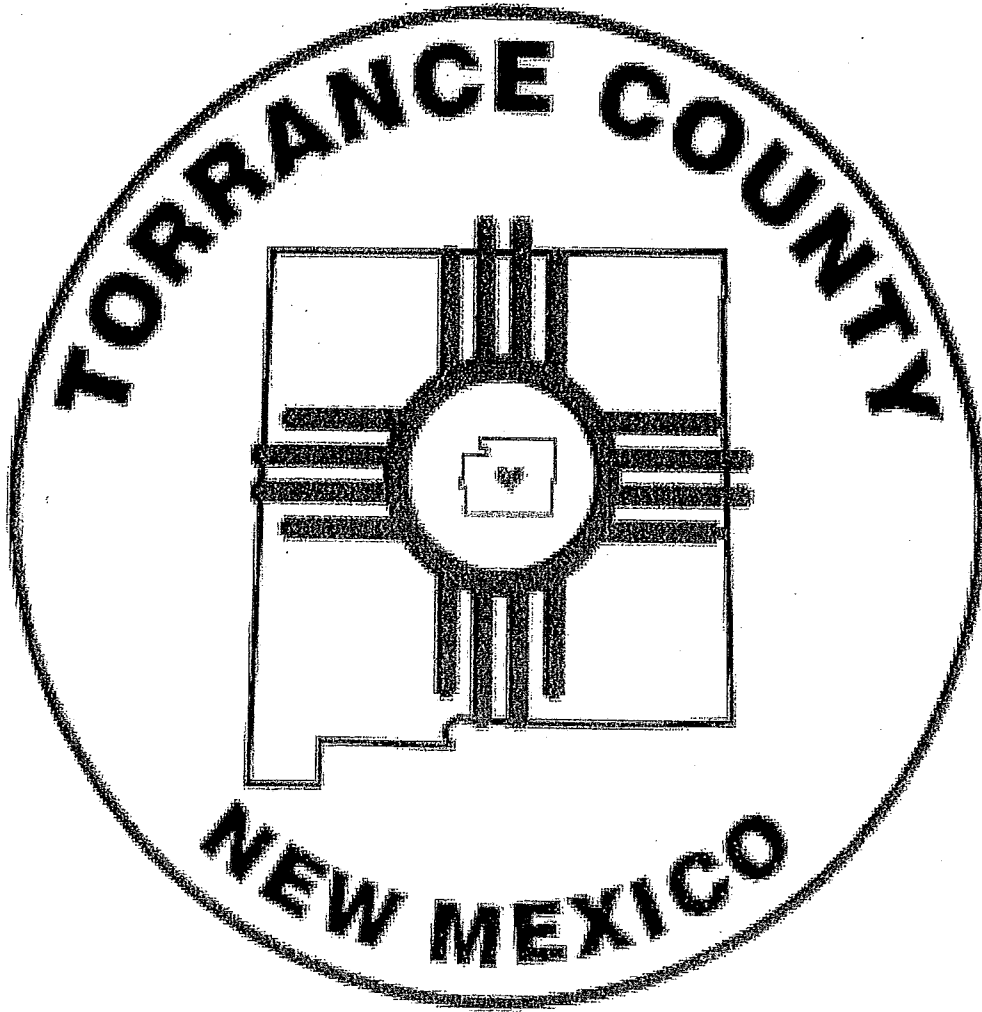
DFA Approval





**Torrance County**  
 Resolution 2021-  
**Transfer**  
 Schedule A  
 February 24, 2021

Department			From				TO			
Source	Line Item	Description	Line Item	Description	Amount	Line Item	Description	Amount		
Road	402	Refunds	00	1310	\$ 39,760.00	60	2	617	CO-Equipment & Machinery	\$ 39,760.00
Road	402	GRT	00	1601	\$ 2,000.00	402	60	617	CO-Equipment & Machinery	\$ 2,000.00
Road	402	GRT	00	1601	\$ 30,000.00	402	60	272	Contracts-Professional Services	\$ 30,000.00
Domestic Violence	690	Grant	00	1015	\$ 20,712.00	690	84	219	Supplies-General Office	\$ 20,712.00
Domestic Violence	690	Fund Balance	00	1370	\$ 38,937.00	690	09	618	CO-Vehicles	\$ 38,937.00
<b>TOTAL</b>					<b>\$ 131,409.00</b>					<b>\$ 131,409.00</b>



*Agenda Item  
No. 11-C*

**TORRANCE COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. R 2021-\_\_\_\_\_**

**ACCEPTANCE OF AGREEMENT FOR CAPITAL APPROPRIATION PROJECT  
TORRANCE COUNTY EMERGENCY RESPONSE VEHICLES  
20-E3419**

**WHEREAS**, in the Laws of 2020, Chapter 81, Section 35, Paragraph 432; the Legislature made an appropriation to the Department of Finance and Administration through the Local Government Division, hereinafter called "DFA/LGD," to make available to Torrance County, hereinafter called the "Grantee," and

**WHEREAS**, the DFA/LGD is granting to Grantee funding not to exceed Two Hundred Twenty Five Thousand Dollars (\$225,000.00) to purchase and equip emergency medical response vehicles for the Torrance County volunteer fire department in Torrance County, and

**WHEREAS**, the DFA/LGD has submitted agreement 20-E3419 to grantee for acceptance; and

**NOW, THEREFORE BE IT RESOLVED** by the governing body of TORRANCE COUNTY that Torrance County agrees to the terms set forth in the agreement and Janice Y. Barela, County Manager, or successor, or her alternate, Philip Tenorio, Deputy County Manager, or successor, is authorized on behalf of the County to sign the Grant Agreement for this project, act as the project contact, and serve as the point of contact to sign all other documents necessary to fulfill the Grant Agreement and requirements.

**DONE THIS 24<sup>th</sup> DAY OF February, 2021.**

**APPROVED AS TO FORM ONLY:**

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
County Attorney

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ryan Schwebach, Chair

\_\_\_\_\_  
Kevin McCall, Vice Chair

\_\_\_\_\_  
LeRoy Candelaria, Member

**ATTEST:**

\_\_\_\_\_  
Yvonne Otero, County Clerk

Date: \_\_\_\_\_

**STATE OF NEW MEXICO  
DEPARTMENT OF FINANCE AND ADMINISTRATION  
FUND 93100 CAPITAL APPROPRIATION PROJECT**

**THIS AGREEMENT** is made and entered into as of this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the Department of Finance and Administration, State of New Mexico, acting through the Local Government Division, Bataan Memorial Building, Room 202, Santa Fe, New Mexico, 87501, hereinafter called the "Department" or abbreviation such as "DFA/LGD", and the **Torrance County**, hereinafter called the "Grantee." This Agreement shall be effective as of the date it is executed by the Department.

**RECITALS**

**WHEREAS**, in the Laws of 2020, Chapter 81, Section 72, Para. 59, the Legislature made an appropriation to the Department, funds from which the Department is making available to the Grantee pursuant to this Agreement; and

**WHEREAS**, the Department is granting to Grantee, and the Grantee is accepting the grant of, funds from this appropriation, in accordance with the terms and conditions of this Agreement; and

**WHEREAS**, pursuant to Sections 9-6-5 and 9-6-5.1 NMSA 1978, the Secretary of the Department of Finance and Administration has the power and the authority to (i) maintain long-range estimates and plans for capital projects and develop standards for measuring the need for, and utility of, proposed projects; (ii) contract for, receive and utilize any grants or other financial assistance made available by the United States government or by any other source, public or private; (iii) provide planning and funding assistance to units of local government, council of government organizations, Indian tribal governments situated within New Mexico, and to nonprofit entities having for their purpose local, regional or community betterment; (iv) incident to any such programs, may enter into contracts and agreements with such units of local government, council of government organizations, Indian tribal governments, nonprofit entities and the federal government; and (v) delegate such authority to the Local Government Division as being necessary and appropriate to such delegation;

**AGREEMENT**

**NOW, THEREFORE**, in consideration of the mutual covenants and obligations contained herein, the parties hereby mutually agree as follows:

**ARTICLE I. PROJECT DESCRIPTION, AMOUNT OF GRANT AND REVERSION DATE**

A. The project that is the subject of this Agreement is described as follows:

**20-E3419      \$225,000.00      Appropriation Reversion Date: 30-JUN-22**  
**Laws of 2020, Chapter 81, Section 72, Paragraph 59, Two Hundred Twenty Five Thousand Dollars (\$225,000.00) to purchase and equip emergency medical response vehicles for the Torrance county volunteer fire department in Torrance county;**



The Grantee's total reimbursements shall not exceed **Two Hundred Twenty Five Thousand Dollars (\$225,000.00)** (the "Appropriation Amount") minus the allocation for Art in Public Places ("AIPP amount")<sup>[1]</sup>, if applicable, Zero Dollars (\$0.00), which equals **Two Hundred Twenty Five Thousand Dollars (\$225,000.00)** (the "Adjusted Appropriation Amount").

In the event of a conflict among the Appropriation Amount, the Reversion Date, as defined herein and/or the purpose of the Project, as set forth in this Agreement, and the corresponding appropriation language in the laws cited above in this Article I (A), the language of the laws cited herein shall control.

This project is referred to throughout the remainder of this Agreement as the "Project"; the information contained in Article I (A) is referred to collectively throughout the remainder of this Agreement as the "Project Description". The Grantee shall reference the Project's number in all correspondence with and submissions to the Department concerning the Project, including, but not limited to, Requests for Payment and reports.

## **ARTICLE II. LIMITATION ON DEPARTMENT'S OBLIGATION TO MAKE GRANT DISBURSEMENT TO GRANTEE**

A. Upon the Effective Date of this Agreement, for permissible purposes within the scope of the Project Description, the Grantee shall only be reimbursed monies for which the Department has issued and the Grantee has received a Notice of Department's Obligation to Reimburse<sup>[2]</sup> Grantee (hereinafter referred to as "Notice of Obligation"). This Grant Agreement and the disbursement of any and all amounts of the above referenced Adjusted Appropriation Amount are expressly conditioned upon the following:

- (i) Irrespective of any Notice of Obligation, the Grantee's expenditures shall be made on or before the Reversion Date and, if applicable, an Early Termination Date (i.e., the goods have been delivered and accepted or the title to the goods has been transferred to the Grantee and/or the services have been rendered for the Grantee); and
- (ii) The total amount received by the Grantee shall not exceed the lesser of: (a) the Adjusted Appropriation Amount identified in Article I(A) herein or (b) the total of all amounts stated in the Notice(s) of Obligation evidencing that the Department has received and accepted the Grantee's Third Party Obligation(s), as defined in subparagraph iii of this Article II(A); and
- (iii) The Grantee's expenditures were made pursuant to the State Procurement Code and execution of binding written obligations or purchase orders with third party contractors or vendors for the provision of services, including professional services, or the purchase of tangible personal property and real property for the Project, hereinafter referred to as "Third Party Obligations"; and
- (iv) The Grantee's submittal of timely Requests for Payment in accordance with the procedures set forth in Article IX of this Agreement; and
- (v) In the event that capital assets acquired with Project funds are to be sold, leased, or licensed to or operated by a private entity, the sale, lease, license, or operating agreement:
  - a. must be approved by the applicable oversight entity (if any) in accordance with law; or
  - b. if no oversight entity is required to approve of the transaction, the Department must approve the transaction as complying with law.

Prior to the sale, lease, license, or operating agreement being approved pursuant to Articles II(A)(v)(a) and II(A)(v)(b) herein, the Department may, in its sole and absolute discretion and unless inconsistent with New Mexico State Board of Finance imposed conditions, reimburse the Grantee for necessary expenditures incurred to develop the Project sufficiently to make the sale, lease, license, or operating agreement commercially feasible, such as plan and design expenditures; and

[1] The AIPP amount is "an amount of money equal to one percent or two hundred thousand dollars (\$200,000), whichever is less, of the amount of money appropriated for new construction or any major renovation exceeding one hundred thousand dollars (\$100,000)." Section 13-4A-4 NMSA 1978.

[2] "Reimburse" as used throughout this Agreement includes Department payments to the Grantee for invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee.

- (vi) The Grantee's submission of documentation of all Third Party Obligations and amendments thereto (including terminations) to the Department and the Department's issuance and the Grantee's receiving of a Notice of Obligation for a particular amount in accordance with the terms of this Agreement shall be governed by the following:
  - a. The Grantee shall submit to the Department one copy of all Third Party Obligations and amendments thereto (including terminations) as soon as possible after execution by the Third Party **but prior to execution by the Grantee.**
  - b. Grantee acknowledges and agrees that if it chooses to enter into a Third Party Obligation prior to receiving a Notice of Obligation that covers the expenditure, it is solely responsible for such obligations.
  - c. The Department may, in its sole and absolute discretion, issue to Grantee a Notice of Obligation for the particular amount of that Third Party Obligation that only obligates the Department to reimburse Grantee's expenditures made on or before the Reversion Date or an Early Termination Date. The current Notice of Obligation form is attached to this Agreement as Exhibit 2.
  - d. The date the Department signs the Notice of Obligation is the date that the Department's Notice of Obligation is effective. After that date, the Grantee is authorized to budget the particular amount set forth in the Notice of Obligation, execute the Third Party Obligation and request the Third Party to begin work. Payment for any work performed or goods received prior to the effective date of the Notice of Obligation is wholly and solely the obligation of the Grantee.
- B. The Grantee shall implement, in all respects, the Project. The Grantee shall provide all necessary qualified personnel, material, and facilities to implement the Project. The Grantee shall finance its share (if any) of the costs of the Project, including all Project overruns.
- C. Project funds shall not be used for purposes other than those specified in the Project Description.
- D. Unless specifically allowed by law, Project funds cannot be used to reimburse Grantee for indirect Project costs.

**ARTICLE III. NOTICE PROVISIONS AND GRANTEE AND DEPARTMENT DESIGNATED REPRESENTATIVES**

Whenever written notices, including written decisions, are to be given or received, related to this Agreement, the following provisions shall apply.

The Grantee designates the person(s) listed below, or their successor as their official representative(s) concerning all matters related to this Agreement.

Grantee            Torrance County  
 Name             Janice Barela  
 Title             County Manager  
 Address         P. O. Box 48, Estancia, NM 87016  
 Email            [jbarela@tcnm.us](mailto:jbarela@tcnm.us)  
 Telephone       505-544-4703

The Grantee designates the person(s) listed below, or their successor, as their Fiscal Officer or Fiscal Agent concerning all matters related to this Agreement.

Grantee            Torrance County  
 Name             Janice Barela  
 Title             County Manager  
 Address         P. O. Box 48, Estancia, NM 87016  
 Email            [jbarela@tcnm.us](mailto:jbarela@tcnm.us)  
 Telephone       505-544-4703

The Department designates the persons listed below, or their successors, as Points of Contact for matters related to this Agreement.

Department DFA/Local Government Division  
Name Maria Urban  
Title Project Manager  
Address Bataan Memorial Bldg. Rm 202, Santa Fe, NM 87501  
Email [maria.urban@state.nm.us](mailto:maria.urban@state.nm.us)  
Telephone 505-827-8061

The Grantee and the Department agree that either party shall send all notices, including written decisions, related to this Agreement to the above named persons by email, or regular mail. In the case of mailings, notices shall be deemed to have been given and received upon the date of the receiving party's actual receipt or five calendar days after mailing, whichever shall first occur. In the case of email transmissions, the notice shall be deemed to have been given and received on the date reflected on the delivery receipt of email.

#### **ARTICLE IV. REVERSION DATE, TERM, DEADLINE TO EXPEND FUNDS**

A. As referenced in Article I (A), the applicable law establishes a date by which Project funds must be expended by Grantee, which is referred to throughout the remainder of this Agreement as the "Reversion Date." Upon being duly executed by both parties, this Agreement shall be effective as of the date of execution by the Department. It shall terminate on **June 30, 2022**, the Reversion Date, unless Terminated Before Reversion Date ("Early Termination") pursuant to Article V herein.

B. The Project's funds must be expended on or before the Reversion Date and, if applicable, Early Termination Date of this Agreement. For purposes of this Agreement, it is not sufficient for the Grantee to encumber the Project funds on its books on or before the Project's Reversion Date or Early Termination Date. Funds are expended and an expenditure has occurred as of the date that a particular quantity of goods are delivered to and received by the Grantee or title to the goods is transferred to the Grantee and/or as of the date particular services are rendered for the Grantee. Funds are *not* expended and an expenditure has *not* occurred as of the date they are encumbered by the Grantee pursuant to a contract or purchase order with a third party.

#### **ARTICLE V. EARLY TERMINATION**

##### **A. Early Termination Before Reversion Date Due to Completion of the Project or Complete Expenditure of the Adjusted Appropriation or Violation of this Agreement**

Early Termination includes:

- (i) Termination due to completion of the Project before the Reversion Date; or
- (ii) Termination due to complete expenditure of the Adjusted Appropriation Amount before the Reversion Date; or
- (iii) Termination for violation of the terms of this Agreement; or
- (iv) Termination for suspected mishandling of public funds, including but not limited to, fraud, waste, abuse, and conflicts of interest.

Either the Department or the Grantee may early terminate this Agreement prior to the Reversion Date by providing the other party with a minimum of fifteen (15) days' advance, written notice of early termination. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V (A).

**B. Early Termination Before Reversion Date Due to Non-Appropriation**

The terms of this Agreement are expressly made contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. Throughout this Agreement the term "non-appropriate" or "non-appropriation" includes the following actions by the New Mexico Legislature: deauthorization, reauthorization or revocation of a prior authorization. The Legislature may choose to non-appropriate the Appropriation referred to in Article I and, if that occurs, the Department shall early terminate this Agreement for non-appropriation by giving the Grantee written notice of such termination, and such termination shall be effective as of the effective date of the law making the non-appropriation. The Department's decision as to whether sufficient appropriations or authorizations are available shall be accepted by the Grantee and shall be final. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V (B).

**C. Limitation on Department's Obligation to Make Grant Disbursements to Grantee in the Event of Early Termination**

In the event of Early Termination of this Agreement by either party, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth Article II.

**ARTICLE VI. SUSPENSION OF NEW OR FURTHER OBLIGATIONS**

A. The Department may choose, in its sole and absolute discretion, to provide written notice to the Grantee to suspend entering into new and further obligations. Upon the receipt of such written notice by the Grantee:

- (i) The Grantee shall immediately suspend entering into new or further written obligations with third parties; and
- (ii) The Department will suspend the issuance of any new or further Notice of Obligation under this Agreement; and
- (iii) The Department may direct the Grantee to implement a corrective action plan in accordance with Article VI (D) herein.

B. In the event of Suspension of this Agreement, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth in Article II herein.

C. A suspension of new or further obligations under this Agreement shall remain in effect unless or until the date the Grantee receives written notice given by the Department informing the Grantee that the Suspension has been lifted or that the Agreement has been Early Terminated in accordance with Article V herein. If the Suspension is lifted, the Department will consider further requests for Notice of Obligation.

**D. Corrective Action Plan in the Event of Suspension**

In the event that the Department chooses, in its sole and absolute discretion to direct the Grantee to suspend entering into new or further written obligations with third parties pursuant to Article VI (A), the Department may, but is not obligated to, require the Grantee to develop and implement a written corrective action plan to remedy the grounds for the Suspension. Such corrective action plan must be approved by the Department and be signed by the Grantee. Failure to sign a corrective action plan or meet the terms and deadlines set forth in the signed corrective action plan, is hereby deemed a violation of the terms of this Agreement for purposes of Early Termination, Article V(A)(iii). The corrective action plan is in addition to, and not in lieu of, any other equitable or legal remedy, including but not limited to Early Termination.

## **ARTICLE VII. AMENDMENT**

This Agreement shall not be altered, changed, or amended except by instrument in writing duly executed by both the parties hereto.

## **ARTICLE VIII. REPORTS**

### **A. Database reporting**

The Grantee shall report monthly Project activity by entering such Project information as the Department and the Department of Finance and Administration may require, such information entered directly into a database maintained by the Department of Finance and Administration (<http://cpms.dfa.state.nm.us>). Additionally, the Grantee shall certify on the Request for Payment form (exhibit 1) that updates have been maintained and are current in the database. The Grantee hereby acknowledges that failure to perform and/or certify updates into the database will delay or potentially jeopardize the reimbursement of funds. The Department shall give the Grantee with a minimum of thirty (30) days' advance written notice of any changes to the information the Grantee is required to report.

Monthly reports shall be due on the last day of each month, beginning with the first full month following execution of this Agreement by the Department and ending upon the submission of the final request for reimbursement for the Project.

### **B. Requests for Additional Information/Project Inspection**

During the term of this Agreement and during the period of time during which the Grantee must maintain records pursuant to Article VIII, the Department may:

- (i) request such additional information regarding the Project as it deems necessary; and
- (ii) conduct, at reasonable times and upon reasonable notice, onsite inspections of the Project. Grantee shall respond to such requests for additional information within a reasonable period of time, as established by the Department.

## **ARTICLE IX. REQUEST FOR PAYMENT PROCEDURES AND DEADLINES**

A. The Grantee shall request payment by submitting a Request for Payment, in the form attached hereto as Exhibit 1. Payment requests are subject to the following procedures:

- (i) The Grantee must submit a Request for Payment; and
- (ii) Each Request for Payment must contain proof of payment by the Grantee or liabilities incurred by the Grantee showing that the expenditures are valid or the liabilities incurred by the Grantee in the form of actual unpaid invoices received by the Grantee for services rendered by a third party or items of tangible personal property received by the Grantee for the implementation of the Project; provided, however, that the Grantee may be reimbursed for unpaid liabilities only if the Department, in its sole and absolute discretion, agrees to do so and in accordance with any special conditions imposed by the Department.
- (iii) In cases where the Grantee is submitting a Request for Payment to the Department based upon invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee, the Grantee shall make payment to those contractors or vendors within five (5) business days from the date of receiving reimbursement from the Department or such shorter period of time as the Department may prescribe in writing. The Grantee is required to certify to the Department proof of payment to the third party contractor or vendor within ten (10) business days from the date of receiving reimbursement from the Department.

B. The Grantee must obligate 5% of the Adjusted Appropriation Amount within six months of the acceptance of the grant agreement and must have expended no less than 85% of the Adjusted Appropriation Amount six months prior to the reversion date.

### **C. Deadlines**

Requests for Payments shall be submitted by Grantee to the Department on the earlier of:

- (i) Immediately as they are received by the Grantee but at a minimum of thirty (30) days from when the expenditure was incurred or liability of the Grantee was approved as evidenced by an unpaid invoice received by the Grantee from a third party contractor or vendor; or
- (ii) July 15 of each year for all unreimbursed incurred during the previous fiscal year; or
- (iii) Twenty (20) days from the date of Early Termination; or
- (iv) Twenty (20) days from the reversion date.

D. The Grantee's failure to abide by the requirements set forth in Article II and Article IX herein will result in the denial of its Request for Payment or will delay the processing of Requests for Payment. The Department has the right to reject a payment request for the Project unless and until it is satisfied that the expenditures in the Request for Payment are for permissible purposes within the meaning of the Project Description and that the expenditures and the Grantee are otherwise in compliance with this Agreement, including but not limited to, compliance with the reporting requirements and the requirements set forth in Article II herein to provide Third Party Obligations and the Deadlines set forth in Article IX herein. The Department's ability to reject any Request for Payment is in addition to, and not in lieu of, any other legal or equitable remedy available to the Department due to Grantee's violation of this Agreement.

### **ARTICLE X. PROJECT CONDITIONS AND RESTRICTIONS; REPRESENTATIONS AND WARRANTIES**

A. The following general conditions and restrictions are applicable to the Project:

- (i) The Project's funds must be spent in accordance with all applicable state laws, regulations, policies, and guidelines, including, but not limited to, the State Procurement Code (or local procurement ordinance, where applicable).
- (ii) The project must be implemented in accordance with the New Mexico Public Works Minimum Works Act, Section 13-4-10 through 13-4-17 NMSA 1978, as applicable. Every contract or project in excess of sixty thousand dollars (\$60,000) that the Grantee is a party to for construction, alteration, demolition or repair or any combination of these, including painting and decorating, of public buildings, public works or public roads and that requires or involves the employment of mechanics, laborers or both shall contain a provision stating the minimum wages and fringe benefits to be paid to various classes of laborers and mechanics, shall be based upon the wages and benefits that will be determined by the New Mexico Department of Workforce Solutions to be prevailing for the corresponding classes of laborers and mechanics employed on contract work of a similar nature in the locality. Further, every contract or project shall contain a stipulation that the contractor, subcontractor, employer or a person acting as a contractor shall pay all mechanics and laborers employed on the site of the project, unconditionally and not less often than once a week and without subsequent unlawful deduction or rebate on any account, the full amounts accrued at time of payment computed at wage rates and fringe benefit rates not less than those determined pursuant to Section 13-4-11 (B) NMSA 1978 to be the prevailing wage rates and prevailing fringe benefit rates issued for the project.
- (iii) The Project may only benefit private entities in accordance with applicable law, including, but not limited to, Article IX, Section 14 of the Constitution of the State of New Mexico, "Anti-Donation Clause."
- (iv) The Grantee shall not for a period of 10 years, from the date of this agreement convert any property acquired, built, renovated, required, designed or developed with the Project's funds to uses other than those specified in the Project Description without the Department's and the Board of Finance's express, advance written approval, which may include requirement to reimburse the State for the cost of the project, transfer proceeds from the disposition of property to the State, or otherwise provide consideration to the State.

- (v) The Grantee shall comply with all federal and state laws, rules and regulations pertaining to equal employment opportunity. In accordance with all such laws, rules and regulations the Grantee agrees to assure that no person shall, on the grounds of race, color, national origin, sex, sexual preference, age or handicap, be excluded from employment with Grantee, be excluded from participation in the Project, be denied benefits or otherwise be subject to discrimination under, any activity performed under this Agreement. If Grantee is found to be not in compliance with these requirements during the life of this Agreement, Grantee agrees to take appropriate steps to correct any deficiencies. The Grantee's failure to implement such appropriate steps within a reasonable time constitutes grounds for terminating this Agreement.

B. The Grantee hereby represents and warrants the following:

- (i) The Grantee has the legal authority to receive and expend the Project's funds.
- (ii) This Agreement has been duly authorized by the Grantee, the person executing this Agreement has authority to do so, and, once executed by the Grantee, this Agreement shall constitute a binding obligation of the Grantee, enforceable according to its terms.
- (iii) This Agreement and the Grantee's obligations hereunder do not conflict with any law or ordinance or resolution applicable to the Grantee, the Grantee's charter (if applicable), or any judgment or decree to which the Grantee is subject.
- (iv) The Grantee has independently confirmed that the Project Description, including, but not limited to, the amount and Reversion Date, is consistent with the underlying appropriation in law.
- (v) The Grantee's governing body has duly adopted or passed as an official act a resolution, motion, or similar action authorizing the person identified as the official representative of the Grantee to sign the Agreement and to sign Requests for Payment.
- (vi) The Grantee shall abide by New Mexico laws regarding conflicts of interest, governmental conduct and whistleblower protection. The Grantee specifically agrees that no officer or employee of the local jurisdiction or its designees or agents, no member of the governing body, and no other public official of the locality who exercises any function or responsibility with respect to this Grant, during their tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed or goods to be received, pursuant to this Grant. Further, Grantee shall require all of its contractors to incorporate in all subcontracts the language set forth in this paragraph prohibiting conflicts of interest.
- (vii) No funds have been paid or will be paid, by or on behalf of the Grantee, to any person for influencing or attempting to influence an officer or employee of this or any agency or body in connection with the awarding of any Third Party Obligation and that the Grantee shall require certifying language prohibiting lobbying to be included in the award documents for all subawards, including subcontracts, loans and cooperative agreements. All subrecipients shall be required to certify accordingly.

#### **ARTICLE XI. STRICT ACCOUNTABILITY OF RECEIPTS AND DISBURSEMENTS; PROJECT RECORDS**

A. The Grantee shall be strictly accountable for receipts and disbursements relating to the Project's funds. The Grantee shall follow generally accepted accounting principles, and, if feasible, maintain a separate bank account or fund with a separate organizational code, for the funds to assure separate budgeting and accounting of the funds.

B. For a period of five (5) years following the Project's completion, the Grantee shall maintain all Project related records, including, but not limited to, all financial records, requests for proposals, invitations to bid, selection and award criteria, contracts and subcontracts, advertisements, minutes of pertinent meetings, as well as records sufficient to fully account for the amount and disposition of the total funds from all sources budgeted for the Project, the purpose for which such funds were used, and such other records as the Department shall prescribe.

C. The Grantee shall make all Project records available to the Department, the Department of Finance and Administration, and the New Mexico State Auditor upon request. With respect to the funds that are the subject of this Agreement, if the State Auditor or the Department of Finance and Administration finds that any or all of these funds were improperly expended, the Grantee may be required to reimburse to the State of New Mexico, to the originating fund, any and all amounts found to be improperly expended.

#### **ARTICLE XII. IMPROPERLY REIMBURSED FUNDS**

If the Department determines that part or all of the Appropriation Amount was improperly reimbursed to Grantee, including but not limited to, Project funds reimbursed to Grantee based upon fraud, mismanagement, misrepresentation, misuse, violation of law by the Grantee, or violation of this Agreement, the Grantee shall return such funds to the Department for disposition in accordance with law.

#### **ARTICLE XIII. LIABILITY**

Neither party shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement is subject to immunities and limitations of the New Mexico Tort Claims Act.

#### **ARTICLE XIV. SCOPE OF AGREEMENT**

This Agreement constitutes the entire and exclusive agreement between the Grantee and Department concerning the subject matter hereof. The Agreement supersedes any and all prior or contemporaneous agreements, understandings, discussions, communications, and representations, written or verbal.

#### **ARTICLE XV. REQUIRED NON-APPROPRIATIONS CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT**

The Grantee acknowledges, warrants, and agrees that Grantee shall include a "non-appropriations" clause in all contracts between it and other parties that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement that states:

"The terms of this Agreement are contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. If sufficient appropriations and authorization are not made by the Legislature, the **Torrance County** may immediately terminate this Agreement by giving Contractor written notice of such termination. The **Torrance County's** decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. Contractor hereby waives any rights to assert an impairment of contract claim against the **Torrance County**, the Department of Finance and Administration, Local Government Division (DFA/LGD), or the State of New Mexico in the event of immediate or Early Termination of this Agreement by the **Torrance County** or the Department."

#### **ARTICLE XVI. REQUIRED TERMINATION CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT**

Grantee acknowledges, warrants, and agrees that Grantee shall include the following or a termination clause in all contracts that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement:

"This contract is funded in whole or in part by funds made available under DFA/LGD Grant Agreement. Should DFA/LGD early terminate the grant agreement, the **Torrance County** may early terminate this



contract by providing Contractor written notice of such termination. In the event of termination pursuant to this paragraph, the **Torrance County's** only liability shall be to pay Contractor for acceptable goods delivered and services rendered before the termination date."

Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department.

#### **ARTICLE XVII. COMPLIANCE WITH UNIFORM FUNDING CRITERIA**

A. Throughout the term of this Agreement, Grantee shall:

1. submit all reports of annual audits and agreed upon procedures required by Section 12-6-3(A)-(B) NMSA 1978 by the due dates established in 2.2.2 NMAC, reports of which must be a public record pursuant to Section 12-6-5(A) NMSA 1978 within forty-five days of delivery to the State Auditor;
2. have a duly adopted budget for the current fiscal year approved by its budgetary oversight agency (if any);
3. timely submit all required financial reports to its budgetary oversight agency (if any); and
4. have adequate accounting methods and procedures to expend grant funds in accordance with applicable law and account for and safeguard grant funds and assets acquired by grant funds.

B. In the event Grantee fails to comply with the requirements of Paragraph A of this Article XVII, the Department may take one or more of the following actions:

1. suspend new or further obligations pursuant to Article VI(A) of this Agreement;
2. require the Grantee to develop and implement a written corrective action plan pursuant to Article VI(D) of this Agreement to remedy the non-compliance;
3. impose special grant conditions to address the non-compliance by giving the Grantee notice of such special conditions in accordance with Article III of this Agreement; the special conditions shall be binding and effective on the date that notice is deemed to have been given pursuant to Article III; or
4. terminate this Agreement pursuant to Article V (A) of this Agreement.

#### **ARTICLE XVIII. SEVERANCE TAX BOND PROJECT AND GENERAL OBLIGATION BOND PROJECT CLAUSES**

A. Grantee acknowledges and agrees that the underlying appropriation for the Project is a severance tax bond or general obligation bond appropriation, and that the associated bond proceeds are administered by the New Mexico State Board of Finance (SBOF), an entity separate and distinct from the Department. Grantee acknowledges and agrees that (i) it is Grantee's sole and absolute responsibility to determine through SBOF staff what (if any) conditions are currently imposed on the Project; (ii) the Department's failure to inform Grantee of a SBOF imposed condition does not affect the validity or enforceability of the condition; (iii) the SBOF may in the future impose further or different conditions upon the Project; (iv) all SBOF conditions are effective without amendment of this Agreement; (v) all applicable SBOF conditions must be satisfied before the SBOF will release to the Department funds subject to the condition(s); and (vi) the Department's obligation to reimburse Grantee from the Project is contingent upon the then current SBOF conditions being satisfied.

B. Grantee acknowledges and agrees that SBOF may in its sole and absolute discretion remove a project's assigned bond proceeds if the project doesn't proceed sufficiently. Entities must comply with the requirement to encumber five percent (5%) of Project funds within six months of bond issuance as certified by the grantee in the Bond Questionnaire and Certification documents submitted to the SBOF. Failure to comply may result in the bond proceeds reassignment to a new ready project. If this should occur this grant agreement will be suspended until the entity has demonstrated readiness as determined by the SBOF and the Department.

C. Grantee acknowledges and agrees that this agreement is subject to the SBOF's Bond Project Disbursements

rule, NMAC 2.61.6, as may be amended or re-codified. The rule provides definitions and interpretations of grant language for the purpose of determining whether a particular activity is allowable under the authorizing language of the agreement.]

[THIS SPACE LEFT BLANK INTENTIONALLY]

**IN WITNESS WHEREOF**, the parties have duly executed Agreement as of the date of execution by the Department.

**GRANTEE**

\_\_\_\_\_  
Entity Name

By: \_\_\_\_\_  
(Type or Print Name)

Its: \_\_\_\_\_  
(Type or Print Title)

\_\_\_\_\_  
Signature of Official with Authority to Bind Grantee

\_\_\_\_\_  
Date

**DEPARTMENT OF FINANCE AND ADMINISTRATION  
LOCAL GOVERNMENT DIVISION**

Its: Division Director

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**STATE OF NEW MEXICO  
CAPITAL GRANT PROJECT  
Request for Payment Form  
Exhibit 1**

**I. Grantee Information**

(Make sure information is complete & accurate)

- A. Grantee: \_\_\_\_\_  
 B. Address: \_\_\_\_\_  
 (Complete Mailing, including Suite, if applicable)  
 \_\_\_\_\_  
 City, State, Zip  
 C. Phone No: \_\_\_\_\_  
 D. Grant No: \_\_\_\_\_  
 E. Project Title: \_\_\_\_\_  
 F. Grant Expiration Date: \_\_\_\_\_

**II. Payment Computation**

- A. Payment Request No. \_\_\_\_\_  
 B. Grant Amount: \_\_\_\_\_  
 C. AIPP Amount (If Applicable): \_\_\_\_\_  
 D. Funds Requested to Date: \_\_\_\_\_  
 E. Amount Requested this Payment: \_\_\_\_\_  
 F. Reversion Amount (If Applicable): \_\_\_\_\_  
 G. Grant Balance: \_\_\_\_\_  
 H.  GF  GOB  STB (attach wire if first draw)  
 I.  Final Request for Payment (If Applicable)

- III. Fiscal Year :** \_\_\_\_\_  
 (The State of NM Fiscal Year is July 1, 20XX through June 30, 20XX of the following year)

- IV.**  **Reporting Certification:** I hereby certify to the best of my knowledge and belief, that database reporting is up to date; to include the accuracy of expenditures and grant balance, project status, project phase, achievements and milestones; and in compliance with Article VIII of the Capital Outlay Grant Agreement.

- V.**  **Compliance Certification:** Under penalty of law, I hereby certify to the best of my knowledge and belief, the above information is correct; expenditures are properly documented, and are valid expenditures or actual receipts; and that the grant activity is in full compliance with Article IX, Sec. 14 of the New Mexico Constitution known as the "anti donation" clause.

\_\_\_\_\_  
**Grantee Fiscal Officer**  
 or Fiscal Agent (if applicable)

\_\_\_\_\_  
**Grantee Representative**

\_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 Date:

\_\_\_\_\_  
 Date:

**(State Agency Use Only)**

Vendor Code: \_\_\_\_\_ Fund No.: \_\_\_\_\_ Loc No.: \_\_\_\_\_

I certify that the State Agency financial and vendor file information agree with the above submitted information.

\_\_\_\_\_  
 Division Fiscal Officer Date

\_\_\_\_\_  
 Division Project Manager Date

**NOTICE OF OBLIGATION TO REIMBURSE GRANTEE**  
**EXHIBIT 2**

Notice of Obligation to Reimburse Grantee # \_\_\_\_\_

DATE: \_\_\_\_\_

TO: Department Representative: \_\_\_\_\_

FROM: Grantee Entity: \_\_\_\_\_

Grantee Official Representative: \_\_\_\_\_

SUBJECT: Notice of Obligation to Reimburse Grantee

Grant Number: \_\_\_\_\_

Grant Termination Date: \_\_\_\_\_

As the designated representative of the Department for Grant Agreement number \_\_\_\_\_ entered into between Grantee and the Department, I certify that the Grantee has submitted to the Department the following third party obligation executed, in writing, by the third party's authorized representative:

Vendor or Contractor: \_\_\_\_\_

Third Party Obligation Amount: \_\_\_\_\_

Vendor or Contractor: \_\_\_\_\_

Third Party Obligation Amount: \_\_\_\_\_

I certify that the State is issuing this Notice of Obligation to Reimburse Grantee for permissible purposes within the scope of the project description, subject to all the terms and conditions of the above referenced Grant Agreement.

Grant Amount (Minus AIPP if applicable): \_\_\_\_\_

The Amount of this Notice of Obligation: \_\_\_\_\_

The Total Amount of all Previously Issued Notices of Obligation: \_\_\_\_\_

The Total Amount of all Notices of Obligation to Date: \$ 0.00

*Note: Contract amounts may exceed the total grant amount, but the invoices paid by the grant will not exceed the grant amount.*

Department Rep. Approver: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

1 Administrative and/or Indirect Cost – generally, the legislation authorizing the issuance of bonds prohibits the use of its proceeds for indirect expenses (e.g. penalty fees or damages other than pay for work performed, attorney fees, and administrative fees). Such use of bond proceeds shall not be allowed unless specifically authorized by statute.



*Agenda Item  
No. 11-D*

**TORRANCE COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. R 2021-**

**ACCEPTANCE OF AGREEMENT FOR CAPITAL APPROPRIATION PROJECT  
TORRANCE COUNTY ADMINISTRATIVE OFFICE  
20-E2774**

**WHEREAS**, in the Laws of 2020, Chapter 81, Section 35, Paragraph 432; the Legislature made an appropriation to the Department of Finance and Administration through the Local Government Division, hereinafter called "DFA/LGD," to make available to Torrance County, hereinafter called the "Grantee," and

**WHEREAS**, the DFA/LGD is granting to Grantee funding not to exceed Seventy Five Thousand Dollars (\$75,000.00) to plan, design, construct and equip county administrative offices in Estancia in Torrance county, and

**WHEREAS**, the DFA/LGD has submitted agreement 20-E2774 to grantee for acceptance; and

**NOW, THEREFORE BE IT RESOLVED** by the governing body of TORRANCE COUNTY that Torrance County agrees to the terms set forth in the agreement and Janice Y. Barela, County Manager, or successor, or her alternate, Philip Tenorio, Deputy County Manager, or successor, is authorized on behalf of the County to sign the Grant Agreement for this project, act as the project contact, and serve as the point of contact to sign all other documents necessary to fulfill the Grant Agreement and requirements.

**DONE THIS 24<sup>th</sup> DAY OF February, 2021.**

**APPROVED AS TO FORM ONLY:**

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
County Attorney

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ryan Schwebach, Chair

\_\_\_\_\_  
Kevin McCall, Vice Chair

\_\_\_\_\_  
LeRoy Candelaria, Member

**ATTEST:**

\_\_\_\_\_  
Yvonne Otero, County Clerk

Date: \_\_\_\_\_

**STATE OF NEW MEXICO  
DEPARTMENT OF FINANCE AND ADMINISTRATION  
FUND 89200 CAPITAL APPROPRIATION PROJECT**

**THIS AGREEMENT** is made and entered into as of this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the Department of Finance and Administration, State of New Mexico, acting through the Local Government Division, Bataan Memorial Building, Room 202, Santa Fe, New Mexico, 87501, hereinafter called the "Department" or abbreviation such as "DFA/LGD", and the Torrance County, hereinafter called the "Grantee." This Agreement shall be effective as of the date it is executed by the Department.

**RECITALS**

**WHEREAS**, in the Laws of 2020, Chapter 81, Section 35, Para. 430, the Legislature made an appropriation to the Department, funds from which the Department is making available to the Grantee pursuant to this Agreement; and

**WHEREAS**, the Department is granting to Grantee, and the Grantee is accepting the grant of, funds from this appropriation, in accordance with the terms and conditions of this Agreement; and

**WHEREAS**, pursuant to Sections 9-6-5 and 9-6-5.1 NMSA 1978, the Secretary of the Department of Finance and Administration has the power and the authority to (i) maintain long-range estimates and plans for capital projects and develop standards for measuring the need for, and utility of, proposed projects; (ii) contract for, receive and utilize any grants or other financial assistance made available by the United States government or by any other source, public or private; (iii) provide planning and funding assistance to units of local government, council of government organizations, Indian tribal governments situated within New Mexico, and to nonprofit entities having for their purpose local, regional or community betterment; (iv) incident to any such programs, may enter into contracts and agreements with such units of local government, council of government organizations, Indian tribal governments, nonprofit entities and the federal government; and (v) delegate such authority to the Local Government Division as being necessary and appropriate to such delegation;

**AGREEMENT**

**NOW, THEREFORE**, in consideration of the mutual covenants and obligations contained herein, the parties hereby mutually agree as follows:

**ARTICLE I. PROJECT DESCRIPTION, AMOUNT OF GRANT AND REVERSION DATE**

A. The project that is the subject of this Agreement is described as follows:

**20-E2774      \$75,000.00      Appropriation Reversion Date: 30-JUN-24**  
**Laws of 2020, Chapter 81, Section 35, Para. 430, Seventy Five Thousand Dollars (\$75,000.00) to plan, design, construct and equip county administrative offices in Estancia in Torrance county.**



The Grantee's total reimbursements shall not exceed Seventy Five Thousand Dollars (**\$75,000.00**) (the "Appropriation Amount") minus the allocation for Art in Public Places ("AIPP amount")<sup>[1]</sup>, if applicable, Zero Dollars (**\$0.00**), which equals Seventy Five Thousand Dollars (**\$75,000.00**) (the "Adjusted Appropriation Amount").

In the event of a conflict among the Appropriation Amount, the Reversion Date, as defined herein and/or the purpose of the Project, as set forth in this Agreement, and the corresponding appropriation language in the laws cited above in this Article I (A), the language of the laws cited herein shall control.

This project is referred to throughout the remainder of this Agreement as the "Project"; the information contained in Article I (A) is referred to collectively throughout the remainder of this Agreement as the "Project Description". The Grantee shall reference the Project's number in all correspondence with and submissions to the Department concerning the Project, including, but not limited to, Requests for Payment and reports.

## **ARTICLE II. LIMITATION ON DEPARTMENT'S OBLIGATION TO MAKE GRANT DISBURSEMENT TO GRANTEE**

A. Upon the Effective Date of this Agreement, for permissible purposes within the scope of the Project Description, the Grantee shall only be reimbursed monies for which the Department has issued and the Grantee has received a Notice of Department's Obligation to Reimburse<sup>[2]</sup> Grantee (hereinafter referred to as "Notice of Obligation"). This Grant Agreement and the disbursement of any and all amounts of the above referenced Adjusted Appropriation Amount are expressly conditioned upon the following:

- (i) Irrespective of any Notice of Obligation, the Grantee's expenditures shall be made on or before the Reversion Date and, if applicable, an Early Termination Date (i.e., the goods have been delivered and accepted or the title to the goods has been transferred to the Grantee and/or the services have been rendered for the Grantee); and
- (ii) The total amount received by the Grantee shall not exceed the lesser of: (a) the Adjusted Appropriation Amount identified in Article I(A) herein or (b) the total of all amounts stated in the Notice(s) of Obligation evidencing that the Department has received and accepted the Grantee's Third Party Obligation(s), as defined in subparagraph iii of this Article II(A); and
- (iii) The Grantee's expenditures were made pursuant to the State Procurement Code and execution of binding written obligations or purchase orders with third party contractors or vendors for the provision of services, including professional services, or the purchase of tangible personal property and real property for the Project, hereinafter referred to as "Third Party Obligations"; and
- (iv) The Grantee's submittal of timely Requests for Payment in accordance with the procedures set forth in Article IX of this Agreement; and
- (v) In the event that capital assets acquired with Project funds are to be sold, leased, or licensed to or operated by a private entity, the sale, lease, license, or operating agreement:
  - a. must be approved by the applicable oversight entity (if any) in accordance with law; or
  - b. if no oversight entity is required to approve of the transaction, the Department must approve the transaction as complying with law.

Prior to the sale, lease, license, or operating agreement being approved pursuant to Articles II(A)(v)(a) and II(A)(v)(b) herein, the Department may, in its sole and absolute discretion and unless inconsistent with New Mexico State Board of Finance imposed conditions, reimburse the Grantee for necessary expenditures incurred to develop the Project sufficiently to make the sale, lease, license, or operating agreement commercially feasible, such as plan and design expenditures; and

[1] The AIPP amount is "an amount of money equal to one percent or two hundred thousand dollars (\$200,000), whichever is less, of the amount of money appropriated for new construction or any major renovation exceeding one hundred thousand dollars (\$100,000)." Section 13-4A-4 NMSA 1978.

[2] "Reimburse" as used throughout this Agreement includes Department payments to the Grantee for invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee.

- (vi) The Grantee's submission of documentation of all Third Party Obligations and amendments thereto (including terminations) to the Department and the Department's issuance and the Grantee's receiving of a Notice of Obligation for a particular amount in accordance with the terms of this Agreement shall be governed by the following:
  - a. The Grantee shall submit to the Department one copy of all Third Party Obligations and amendments thereto (including terminations) as soon as possible after execution by the Third Party **but prior to execution by the Grantee.**
  - b. Grantee acknowledges and agrees that if it chooses to enter into a Third Party Obligation prior to receiving a Notice of Obligation that covers the expenditure, it is solely responsible for such obligations.
  - c. The Department may, in its sole and absolute discretion, issue to Grantee a Notice of Obligation for the particular amount of that Third Party Obligation that only obligates the Department to reimburse Grantee's expenditures made on or before the Reversion Date or an Early Termination Date. The current Notice of Obligation form is attached to this Agreement as Exhibit 2.
  - d. The date the Department signs the Notice of Obligation is the date that the Department's Notice of Obligation is effective. After that date, the Grantee is authorized to budget the particular amount set forth in the Notice of Obligation, execute the Third Party Obligation and request the Third Party to begin work. Payment for any work performed or goods received prior to the effective date of the Notice of Obligation is wholly and solely the obligation of the Grantee.
- B. The Grantee shall implement, in all respects, the Project. The Grantee shall provide all necessary qualified personnel, material, and facilities to implement the Project. The Grantee shall finance its share (if any) of the costs of the Project, including all Project overruns.
- C. Project funds shall not be used for purposes other than those specified in the Project Description.
- D. Unless specifically allowed by law, Project funds cannot be used to reimburse Grantee for indirect Project costs.

**ARTICLE III. NOTICE PROVISIONS AND GRANTEE AND DEPARTMENT DESIGNATED REPRESENTATIVES**

Whenever written notices, including written decisions, are to be given or received, related to this Agreement, the following provisions shall apply.

The Grantee designates the person(s) listed below, or their successor as their official representative(s) concerning all matters related to this Agreement.

Grantee            Torrance County  
 Name             Janice Barela  
 Title             County Manager  
 Address         P. O. Box 48, Estancia, NM 87016  
 Email            [jbarela@tcnm.us](mailto:jbarela@tcnm.us)  
 Telephone       505-544-4703

The Grantee designates the person(s) listed below, or their successor, as their Fiscal Officer or Fiscal Agent concerning all matters related to this Agreement.

Grantee            Torrance County  
 Name             Janice Barela  
 Title             County Manager  
 Address         P. O. Box 48, Estancia, NM 87016  
 Email            [jbarela@tcnm.us](mailto:jbarela@tcnm.us)  
 Telephone       505-544-4703

The Department designates the persons listed below, or their successors, as Points of Contact for matters related to this Agreement.

Department    DFA/Local Government Division  
Name            Maria Urban  
Title            Project Manager  
Address        Bataan Memorial Bldg. Rm 202, Santa Fe, NM 87501  
Email           [maria.urban@state.nm.us](mailto:maria.urban@state.nm.us)  
Telephone      505-827-8061

The Grantee and the Department agree that either party shall send all notices, including written decisions, related to this Agreement to the above named persons by email, or regular mail. In the case of mailings, notices shall be deemed to have been given and received upon the date of the receiving party's actual receipt or five calendar days after mailing, whichever shall first occur. In the case of email transmissions, the notice shall be deemed to have been given and received on the date reflected on the delivery receipt of email.

#### **ARTICLE IV. REVERSION DATE, TERM, DEADLINE TO EXPEND FUNDS**

A. As referenced in Article I (A), the applicable law establishes a date by which Project funds must be expended by Grantee, which is referred to throughout the remainder of this Agreement as the "Reversion Date." Upon being duly executed by both parties, this Agreement shall be effective as of the date of execution by the Department. It shall terminate on **June 30, 2024**, the Reversion Date, unless Terminated Before Reversion Date ("Early Termination") pursuant to Article V herein.

B. The Project's funds must be expended on or before the Reversion Date and, if applicable, Early Termination Date of this Agreement. For purposes of this Agreement, it is not sufficient for the Grantee to encumber the Project funds on its books on or before the Project's Reversion Date or Early Termination Date. Funds are expended and an expenditure has occurred as of the date that a particular quantity of goods are delivered to and received by the Grantee or title to the goods is transferred to the Grantee and/or as of the date particular services are rendered for the Grantee. Funds are *not* expended and an expenditure has *not* occurred as of the date they are encumbered by the Grantee pursuant to a contract or purchase order with a third party.

#### **ARTICLE V. EARLY TERMINATION**

##### **A. Early Termination Before Reversion Date Due to Completion of the Project or Complete Expenditure of the Adjusted Appropriation or Violation of this Agreement**

Early Termination includes:

- (i) Termination due to completion of the Project before the Reversion Date; or
- (ii) Termination due to complete expenditure of the Adjusted Appropriation Amount before the Reversion Date; or
- (iii) Termination for violation of the terms of this Agreement; or
- (iv) Termination for suspected mishandling of public funds, including but not limited to, fraud, waste, abuse, and conflicts of interest.

Either the Department or the Grantee may early terminate this Agreement prior to the Reversion Date by providing the other party with a minimum of fifteen (15) days' advance, written notice of early termination. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V (A).

**B. Early Termination Before Reversion Date Due to Non-Appropriation**

The terms of this Agreement are expressly made contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. Throughout this Agreement the term "non-appropriate" or "non-appropriation" includes the following actions by the New Mexico Legislature: deauthorization, reauthorization or revocation of a prior authorization. The Legislature may choose to non-appropriate the Appropriation referred to in Article I and, if that occurs, the Department shall early terminate this Agreement for non-appropriation by giving the Grantee written notice of such termination, and such termination shall be effective as of the effective date of the law making the non-appropriation. The Department's decision as to whether sufficient appropriations or authorizations are available shall be accepted by the Grantee and shall be final. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V (B).

**C. Limitation on Department's Obligation to Make Grant Disbursements to Grantee in the Event of Early Termination**

In the event of Early Termination of this Agreement by either party, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth Article II.

**ARTICLE VI. SUSPENSION OF NEW OR FURTHER OBLIGATIONS**

A. The Department may choose, in its sole and absolute discretion, to provide written notice to the Grantee to suspend entering into new and further obligations. Upon the receipt of such written notice by the Grantee:

- (i) The Grantee shall immediately suspend entering into new or further written obligations with third parties; and
- (ii) The Department will suspend the issuance of any new or further Notice of Obligation under this Agreement; and
- (iii) The Department may direct the Grantee to implement a corrective action plan in accordance with Article VI (D) herein.

B. In the event of Suspension of this Agreement, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth in Article II herein.

C. A suspension of new or further obligations under this Agreement shall remain in effect unless or until the date the Grantee receives written notice given by the Department informing the Grantee that the Suspension has been lifted or that the Agreement has been Early Terminated in accordance with Article V herein. If the Suspension is lifted, the Department will consider further requests for Notice of Obligation.

**D. Corrective Action Plan in the Event of Suspension**

In the event that the Department chooses, in its sole and absolute discretion to direct the Grantee to suspend entering into new or further written obligations with third parties pursuant to Article VI (A), the Department may, but is not obligated to, require the Grantee to develop and implement a written corrective action plan to remedy the grounds for the Suspension. Such corrective action plan must be approved by the Department and be signed by the Grantee. Failure to sign a corrective action plan or meet the terms and deadlines set forth in the signed corrective action plan, is hereby deemed a violation of the terms of this Agreement for purposes of Early Termination, Article V(A)(iii). The corrective action plan is in addition to, and not in lieu of, any other equitable or legal remedy, including but not limited to Early Termination.

## **ARTICLE VII. AMENDMENT**

This Agreement shall not be altered, changed, or amended except by instrument in writing duly executed by both the parties hereto.

## **ARTICLE VIII. REPORTS**

### **A. Database reporting**

The Grantee shall report monthly Project activity by entering such Project information as the Department and the Department of Finance and Administration may require, such information entered directly into a database maintained by the Department of Finance and Administration (<http://cpms.dfa.state.nm.us>). Additionally, the Grantee shall certify on the Request for Payment form (exhibit 1) that updates have been maintained and are current in the database. The Grantee hereby acknowledges that failure to perform and/or certify updates into the database will delay or potentially jeopardize the reimbursement of funds. The Department shall give the Grantee with a minimum of thirty (30) days' advance written notice of any changes to the information the Grantee is required to report.

Monthly reports shall be due on the last day of each month, beginning with the first full month following execution of this Agreement by the Department and ending upon the submission of the final request for reimbursement for the Project.

### **B. Requests for Additional Information/Project Inspection**

During the term of this Agreement and during the period of time during which the Grantee must maintain records pursuant to Article VIII, the Department may:

- (i) request such additional information regarding the Project as it deems necessary; and
- (ii) conduct, at reasonable times and upon reasonable notice, onsite inspections of the Project. Grantee shall respond to such requests for additional information within a reasonable period of time, as established by the Department.

## **ARTICLE IX. REQUEST FOR PAYMENT PROCEDURES AND DEADLINES**

A. The Grantee shall request payment by submitting a Request for Payment, in the form attached hereto as Exhibit 1. Payment requests are subject to the following procedures:

- (i) The Grantee must submit a Request for Payment; and
- (ii) Each Request for Payment must contain proof of payment by the Grantee or liabilities incurred by the Grantee showing that the expenditures are valid or the liabilities incurred by the Grantee in the form of actual unpaid invoices received by the Grantee for services rendered by a third party or items of tangible personal property received by the Grantee for the implementation of the Project; provided, however, that the Grantee may be reimbursed for unpaid liabilities only if the Department, in its sole and absolute discretion, agrees to do so and in accordance with any special conditions imposed by the Department.
- (iii) In cases where the Grantee is submitting a Request for Payment to the Department based upon invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee, the Grantee shall make payment to those contractors or vendors within five (5) business days from the date of receiving reimbursement from the Department or such shorter period of time as the Department may prescribe in writing. The Grantee is required to certify to the Department proof of payment to the third party contractor or vendor within ten (10) business days from the date of receiving reimbursement from the Department.

B. The Grantee must obligate 5% of the Adjusted Appropriation Amount within six months of the acceptance of the grant agreement and must have expended no less than 85% of the Adjusted Appropriation Amount six months prior to the reversion date.

### **C. Deadlines**

Requests for Payments shall be submitted by Grantee to the Department on the earlier of:

- (i) Immediately as they are received by the Grantee but at a minimum of thirty (30) days from when the expenditure was incurred or liability of the Grantee was approved as evidenced by an unpaid invoice received by the Grantee from a third party contractor or vendor; or
- (ii) July 15 of each year for all unreimbursed incurred during the previous fiscal year; or
- (iii) Twenty (20) days from the date of Early Termination; or
- (iv) Twenty (20) days from the reversion date.

D. The Grantee's failure to abide by the requirements set forth in Article II and Article IX herein will result in the denial of its Request for Payment or will delay the processing of Requests for Payment. The Department has the right to reject a payment request for the Project unless and until it is satisfied that the expenditures in the Request for Payment are for permissible purposes within the meaning of the Project Description and that the expenditures and the Grantee are otherwise in compliance with this Agreement, including but not limited to, compliance with the reporting requirements and the requirements set forth in Article II herein to provide Third Party Obligations and the Deadlines set forth in Article IX herein. The Department's ability to reject any Request for Payment is in addition to, and not in lieu of, any other legal or equitable remedy available to the Department due to Grantee's violation of this Agreement.

### **ARTICLE X. PROJECT CONDITIONS AND RESTRICTIONS; REPRESENTATIONS AND WARRANTIES**

A. The following general conditions and restrictions are applicable to the Project:

- (i) The Project's funds must be spent in accordance with all applicable state laws, regulations, policies, and guidelines, including, but not limited to, the State Procurement Code (or local procurement ordinance, where applicable).
- (ii) The project must be implemented in accordance with the New Mexico Public Works Minimum Works Act, Section 13-4-10 through 13-4-17 NMSA 1978, as applicable. Every contract or project in excess of sixty thousand dollars (\$60,000) that the Grantee is a party to for construction, alteration, demolition or repair or any combination of these, including painting and decorating, of public buildings, public works or public roads and that requires or involves the employment of mechanics, laborers or both shall contain a provision stating the minimum wages and fringe benefits to be paid to various classes of laborers and mechanics, shall be based upon the wages and benefits that will be determined by the New Mexico Department of Workforce Solutions to be prevailing for the corresponding classes of laborers and mechanics employed on contract work of a similar nature in the locality. Further, every contract or project shall contain a stipulation that the contractor, subcontractor, employer or a person acting as a contractor shall pay all mechanics and laborers employed on the site of the project, unconditionally and not less often than once a week and without subsequent unlawful deduction or rebate on any account, the full amounts accrued at time of payment computed at wage rates and fringe benefit rates not less than those determined pursuant to Section 13-4-11 (B) NMSA 1978 to be the prevailing wage rates and prevailing fringe benefit rates issued for the project.
- (iii) The Project may only benefit private entities in accordance with applicable law, including, but not limited to, Article IX, Section 14 of the Constitution of the State of New Mexico, "Anti-Donation Clause."
- (iv) The Grantee shall not for a period of 10 years, from the date of this agreement convert any property acquired, built, renovated, required, designed or developed with the Project's funds to uses other than those specified in the Project Description without the Department's and the Board of Finance's express, advance written approval, which may include requirement to reimburse the State for the cost of the project, transfer proceeds from the disposition of property to the State, or otherwise provide consideration to the State.

- (v) The Grantee shall comply with all federal and state laws, rules and regulations pertaining to equal employment opportunity. In accordance with all such laws, rules and regulations the Grantee agrees to assure that no person shall, on the grounds of race, color, national origin, sex, sexual preference, age or handicap, be excluded from employment with Grantee, be excluded from participation in the Project, be denied benefits or otherwise be subject to discrimination under, any activity performed under this Agreement. If Grantee is found to be not in compliance with these requirements during the life of this Agreement, Grantee agrees to take appropriate steps to correct any deficiencies. The Grantee's failure to implement such appropriate steps within a reasonable time constitutes grounds for terminating this Agreement.

B. The Grantee hereby represents and warrants the following:

- (i) The Grantee has the legal authority to receive and expend the Project's funds.
- (ii) This Agreement has been duly authorized by the Grantee, the person executing this Agreement has authority to do so, and, once executed by the Grantee, this Agreement shall constitute a binding obligation of the Grantee, enforceable according to its terms.
- (iii) This Agreement and the Grantee's obligations hereunder do not conflict with any law or ordinance or resolution applicable to the Grantee, the Grantee's charter (if applicable), or any judgment or decree to which the Grantee is subject.
- (iv) The Grantee has independently confirmed that the Project Description, including, but not limited to, the amount and Reversion Date, is consistent with the underlying appropriation in law.
- (v) The Grantee's governing body has duly adopted or passed as an official act a resolution, motion, or similar action authorizing the person identified as the official representative of the Grantee to sign the Agreement and to sign Requests for Payment.
- (vi) The Grantee shall abide by New Mexico laws regarding conflicts of interest, governmental conduct and whistleblower protection. The Grantee specifically agrees that no officer or employee of the local jurisdiction or its designees or agents, no member of the governing body, and no other public official of the locality who exercises any function or responsibility with respect to this Grant, during their tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed or goods to be received, pursuant to this Grant. Further, Grantee shall require all of its contractors to incorporate in all subcontracts the language set forth in this paragraph prohibiting conflicts of interest.
- (vii) No funds have been paid or will be paid, by or on behalf of the Grantee, to any person for influencing or attempting to influence an officer or employee of this or any agency or body in connection with the awarding of any Third Party Obligation and that the Grantee shall require certifying language prohibiting lobbying to be included in the award documents for all subawards, including subcontracts, loans and cooperative agreements. All subrecipients shall be required to certify accordingly.

#### **ARTICLE XI. STRICT ACCOUNTABILITY OF RECEIPTS AND DISBURSEMENTS; PROJECT RECORDS**

A. The Grantee shall be strictly accountable for receipts and disbursements relating to the Project's funds. The Grantee shall follow generally accepted accounting principles, and, if feasible, maintain a separate bank account or fund with a separate organizational code, for the funds to assure separate budgeting and accounting of the funds.

B. For a period of five (5) years following the Project's completion, the Grantee shall maintain all Project related records, including, but not limited to, all financial records, requests for proposals, invitations to bid, selection and award criteria, contracts and subcontracts, advertisements, minutes of pertinent meetings, as well as records sufficient to fully account for the amount and disposition of the total funds from all sources budgeted for the Project, the purpose for which such funds were used, and such other records as the Department shall prescribe.

C. The Grantee shall make all Project records available to the Department, the Department of Finance and Administration, and the New Mexico State Auditor upon request. With respect to the funds that are the subject of this Agreement, if the State Auditor or the Department of Finance and Administration finds that any or all of these funds were improperly expended, the Grantee may be required to reimburse to the State of New Mexico, to the originating fund, any and all amounts found to be improperly expended.

#### **ARTICLE XII. IMPROPERLY REIMBURSED FUNDS**

If the Department determines that part or all of the Appropriation Amount was improperly reimbursed to Grantee, including but not limited to, Project funds reimbursed to Grantee based upon fraud, mismanagement, misrepresentation, misuse, violation of law by the Grantee, or violation of this Agreement, the Grantee shall return such funds to the Department for disposition in accordance with law.

#### **ARTICLE XIII. LIABILITY**

Neither party shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement is subject to immunities and limitations of the New Mexico Tort Claims Act.

#### **ARTICLE XIV. SCOPE OF AGREEMENT**

This Agreement constitutes the entire and exclusive agreement between the Grantee and Department concerning the subject matter hereof. The Agreement supersedes any and all prior or contemporaneous agreements, understandings, discussions, communications, and representations, written or verbal.

#### **ARTICLE XV. REQUIRED NON-APPROPRIATIONS CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT**

The Grantee acknowledges, warrants, and agrees that Grantee shall include a "non-appropriations" clause in all contracts between it and other parties that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement that states:

"The terms of this Agreement are contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. If sufficient appropriations and authorization are not made by the Legislature, the **Torrance County** may immediately terminate this Agreement by giving Contractor written notice of such termination. The **Torrance County's** decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. Contractor hereby waives any rights to assert an impairment of contract claim against the **Torrance County**, the Department of Finance and Administration, Local Government Division (DFA/LGD), or the State of New Mexico in the event of immediate or Early Termination of this Agreement by the **Torrance County** or the Department."

#### **ARTICLE XVI. REQUIRED TERMINATION CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT**

Grantee acknowledges, warrants, and agrees that Grantee shall include the following or a termination clause in all contracts that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement:

"This contract is funded in whole or in part by funds made available under DFA/LGD Grant Agreement. Should DFA/LGD early terminate the grant agreement, the **Torrance County** may early terminate this



contract by providing Contractor written notice of such termination. In the event of termination pursuant to this paragraph, the **Torrance County's** only liability shall be to pay Contractor for acceptable goods delivered and services rendered before the termination date."

Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department.

#### **ARTICLE XVII. COMPLIANCE WITH UNIFORM FUNDING CRITERIA**

A. Throughout the term of this Agreement, Grantee shall:

1. submit all reports of annual audits and agreed upon procedures required by Section 12-6-3(A)-(B) NMSA 1978 by the due dates established in 2.2.2 NMAC, reports of which must be a public record pursuant to Section 12-6-5(A) NMSA 1978 within forty-five days of delivery to the State Auditor;
2. have a duly adopted budget for the current fiscal year approved by its budgetary oversight agency (if any);
3. timely submit all required financial reports to its budgetary oversight agency (if any); and
4. have adequate accounting methods and procedures to expend grant funds in accordance with applicable law and account for and safeguard grant funds and assets acquired by grant funds.

B. In the event Grantee fails to comply with the requirements of Paragraph A of this Article XVII, the Department may take one or more of the following actions:

1. suspend new or further obligations pursuant to Article VI(A) of this Agreement;
2. require the Grantee to develop and implement a written corrective action plan pursuant to Article VI(D) of this Agreement to remedy the non-compliance;
3. impose special grant conditions to address the non-compliance by giving the Grantee notice of such special conditions in accordance with Article III of this Agreement; the special conditions shall be binding and effective on the date that notice is deemed to have been given pursuant to Article III; or
4. terminate this Agreement pursuant to Article V (A) of this Agreement.

#### **ARTICLE XVIII. SEVERANCE TAX BOND PROJECT AND GENERAL OBLIGATION BOND PROJECT CLAUSES**

A. Grantee acknowledges and agrees that the underlying appropriation for the Project is a severance tax bond or general obligation bond appropriation, and that the associated bond proceeds are administered by the New Mexico State Board of Finance (SBOF), an entity separate and distinct from the Department. Grantee acknowledges and agrees that (i) it is Grantee's sole and absolute responsibility to determine through SBOF staff what (if any) conditions are currently imposed on the Project; (ii) the Department's failure to inform Grantee of a SBOF imposed condition does not affect the validity or enforceability of the condition; (iii) the SBOF may in the future impose further or different conditions upon the Project; (iv) all SBOF conditions are effective without amendment of this Agreement; (v) all applicable SBOF conditions must be satisfied before the SBOF will release to the Department funds subject to the condition(s); and (vi) the Department's obligation to reimburse Grantee from the Project is contingent upon the then current SBOF conditions being satisfied.

B. Grantee acknowledges and agrees that SBOF may in its sole and absolute discretion remove a project's assigned bond proceeds if the project doesn't proceed sufficiently. Entities must comply with the requirement to encumber five percent (5%) of Project funds within six months of bond issuance as certified by the grantee in the Bond Questionnaire and Certification documents submitted to the SBOF. Failure to comply may result in the bond proceeds reassignment to a new ready project. If this should occur this grant agreement will be suspended until the entity has demonstrated readiness as determined by the SBOF and the Department.

C. Grantee acknowledges and agrees that this agreement is subject to the SBOF's Bond Project Disbursements

**IN WITNESS WHEREOF**, the parties have duly executed Agreement as of the date of execution by the Department.

**GRANTEE**

\_\_\_\_\_  
Entity Name

By: \_\_\_\_\_  
(Type or Print Name)

Its: \_\_\_\_\_  
(Type or Print Title)

\_\_\_\_\_  
Signature of Official with Authority to Bind Grantee

\_\_\_\_\_  
Date

**DEPARTMENT OF FINANCE AND ADMINISTRATION  
LOCAL GOVERNMENT DIVISION**

Its: Division Director

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**STATE OF NEW MEXICO  
CAPITAL GRANT PROJECT  
Request for Payment Form  
Exhibit 1**

**I. Grantee Information**

(Make sure information is complete & accurate)

- A. Grantee: \_\_\_\_\_
- B. Address: \_\_\_\_\_  
(Complete Mailing, including Suite, if applicable)
- \_\_\_\_\_
- City, State, Zip
- C. Phone No: \_\_\_\_\_
- D. Grant No: \_\_\_\_\_
- E. Project Title: \_\_\_\_\_
- F. Grant Expiration Date: \_\_\_\_\_

**II. Payment Computation**

- A. Payment Request No. \_\_\_\_\_
- B. Grant Amount: \_\_\_\_\_
- C. AIPP Amount (If Applicable): \_\_\_\_\_
- D. Funds Requested to Date: \_\_\_\_\_
- E. Amount Requested this Payment: \_\_\_\_\_
- F. Reversion Amount (If Applicable): \_\_\_\_\_
- G. Grant Balance: \_\_\_\_\_
- H.  GF       GOB       STB (attach wire if first draw)
- I.  Final Request for Payment (If Applicable)

**III. Fiscal Year :** \_\_\_\_\_  
(The State of NM Fiscal Year is July 1, 20XX through June 30, 20XX of the following year)

**IV.  Reporting Certification:** I hereby certify to the best of my knowledge and belief, that database reporting is up to date; to include the accuracy of expenditures and grant balance, project status, project phase, achievements and milestones; and in compliance with Article VIII of the Capital Outlay Grant Agreement.

**V.  Compliance Certification:** Under penalty of law, I hereby certify to the best of my knowledge and belief, the above information is correct; expenditures are properly documented, and are valid expenditures or actual receipts; and that the grant activity is in full compliance with Article IX, Sec. 14 of the New Mexico Constitution known as the "anti donation" clause.

\_\_\_\_\_  
**Grantee Fiscal Officer**  
or Fiscal Agent (if applicable)

\_\_\_\_\_  
**Grantee Representative**

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**(State Agency Use Only)**

Vendor Code: \_\_\_\_\_ Fund No.: \_\_\_\_\_ Loc No.: \_\_\_\_\_

I certify that the State Agency financial and vendor file information agree with the above submitted information.

\_\_\_\_\_  
Division Fiscal Officer      Date

\_\_\_\_\_  
Division Project Manager      Date

**NOTICE OF OBLIGATION TO REIMBURSE GRANTEE**  
**EXHIBIT 2**

Notice of Obligation to Reimburse Grantee # \_\_\_\_\_

DATE: \_\_\_\_\_

TO: Department Representative: \_\_\_\_\_

FROM: Grantee Entity: \_\_\_\_\_

Grantee Official Representative: \_\_\_\_\_

SUBJECT: Notice of Obligation to Reimburse Grantee

Grant Number: \_\_\_\_\_

Grant Termination Date: \_\_\_\_\_

As the designated representative of the Department for Grant Agreement number \_\_\_\_\_ entered into between Grantee and the Department, I certify that the Grantee has submitted to the Department the following third party obligation executed, in writing, by the third party's authorized representative:

Vendor or Contractor: \_\_\_\_\_

Third Party Obligation Amount: \_\_\_\_\_

Vendor or Contractor: \_\_\_\_\_

Third Party Obligation Amount: \_\_\_\_\_

I certify that the State is issuing this Notice of Obligation to Reimburse Grantee for permissible purposes within the scope of the project description, subject to all the terms and conditions of the above referenced Grant Agreement.

Grant Amount (Minus AIPP if applicable): \_\_\_\_\_

The Amount of this Notice of Obligation: \_\_\_\_\_

The Total Amount of all Previously Issued Notices of Obligation: \_\_\_\_\_

The Total Amount of all Notices of Obligation to Date: \_\_\_\_\_ \$ 0.00

*Note: Contract amounts may exceed the total grant amount, but the invoices paid by the grant will not exceed the grant amount.*

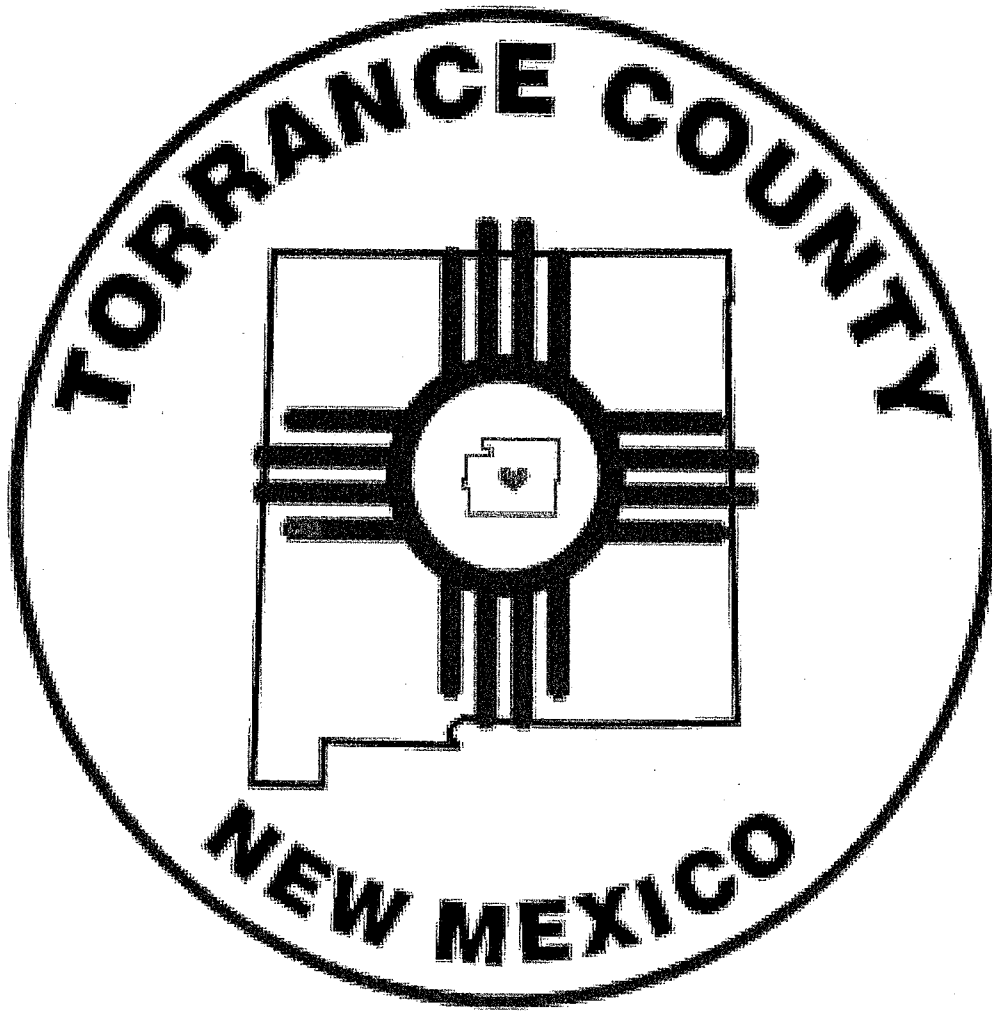
Department Rep. Approver: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

<sup>1</sup> Administrative and/or Indirect Cost – generally, the legislation authorizing the issuance of bonds prohibits the use of its proceeds for indirect expenses (e.g. penalty fees or damages other than pay for work performed, attorney fees, and administrative fees). Such use of bond proceeds shall not be allowed unless specifically authorized by statute.



*Agenda Item  
No. 11-E*

**TORRANCE COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. R 2021-**

**ACCEPTANCE OF AGREEMENT FOR CAPITAL APPROPRIATION PROJECT  
TORRANCE COUNTY ROAD DEPARTMENT EQUIPMENT  
20-E2771**

**WHEREAS**, in the Laws of 2020, Chapter 81, Section 35, Paragraph 432; the Legislature made an appropriation to the Department of Finance and Administration through the Local Government Division, hereinafter called "DFA/LGD," to make available to Torrance County, hereinafter called the "Grantee," and

**WHEREAS**, the DFA/LGD is granting to Grantee funding not to exceed Fifty Thousand Dollars (\$50,000.00) to purchase and equip a double steel roller and other equipment for the road department in Torrance County, and

**WHEREAS**, the DFA/LGD has submitted agreement 20-E2771 to grantee for acceptance; and

**NOW, THEREFORE BE IT RESOLVED** by the governing body of TORRANCE COUNTY that Torrance County agrees to the terms set forth in the agreement and Janice Y. Barela, County Manager, or successor, or her alternate, Philip Tenorio, Deputy County Manager, or successor, is authorized on behalf of the County to sign the Grant Agreement for this project, act as the project contact, and serve as the point of contact to sign all other documents necessary to fulfill the Grant Agreement and requirements.

**DONE THIS 24<sup>th</sup> DAY OF February, 2021.**

**APPROVED AS TO FORM ONLY:**

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
County Attorney                      Date

\_\_\_\_\_  
Ryan Schwebach, Chair

\_\_\_\_\_  
Kevin McCall, Vice Chair

\_\_\_\_\_  
LeRoy Candelaria, Member

**ATTEST:**

\_\_\_\_\_  
Yvonne Otero, County Clerk  
Date: \_\_\_\_\_

**STATE OF NEW MEXICO  
DEPARTMENT OF FINANCE AND ADMINISTRATION  
FUND 89200 CAPITAL APPROPRIATION PROJECT**

**THIS AGREEMENT** is made and entered into as of this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the Department of Finance and Administration, State of New Mexico, acting through the Local Government Division, Bataan Memorial Building, Room 202, Santa Fe, New Mexico, 87501, hereinafter called the "Department" or abbreviation such as "DFA/LGD", and the **Torrance County**, hereinafter called the "Grantee." This Agreement shall be effective as of the date it is executed by the Department.

**RECITALS**

**WHEREAS**, in the Laws of 2020, Chapter 81, Section 35, Para. 427, the Legislature made an appropriation to the Department, funds from which the Department is making available to the Grantee pursuant to this Agreement; and

**WHEREAS**, the Department is granting to Grantee, and the Grantee is accepting the grant of, funds from this appropriation, in accordance with the terms and conditions of this Agreement; and

**WHEREAS**, pursuant to Sections 9-6-5 and 9-6-5.1 NMSA 1978, the Secretary of the Department of Finance and Administration has the power and the authority to (i) maintain long-range estimates and plans for capital projects and develop standards for measuring the need for, and utility of, proposed projects; (ii) contract for, receive and utilize any grants or other financial assistance made available by the United States government or by any other source, public or private; (iii) provide planning and funding assistance to units of local government, council of government organizations, Indian tribal governments situated within New Mexico, and to nonprofit entities having for their purpose local, regional or community betterment; (iv) incident to any such programs, may enter into contracts and agreements with such units of local government, council of government organizations, Indian tribal governments, nonprofit entities and the federal government; and (v) delegate such authority to the Local Government Division as being necessary and appropriate to such delegation;

**AGREEMENT**

**NOW, THEREFORE**, in consideration of the mutual covenants and obligations contained herein, the parties hereby mutually agree as follows:

**ARTICLE I. PROJECT DESCRIPTION, AMOUNT OF GRANT AND REVERSION DATE**

A. The project that is the subject of this Agreement is described as follows:

**20-E2771      \$50,000.00      Appropriation Reversion Date: 30-JUN-22**  
**Laws of 2020, Chapter 81, Section 35, Para. 427, Fifty Thousand Dollars (\$50,000.00) to purchase and equip a double steel roller and other equipment for the road department in Torrance county.**

The Grantee's total reimbursements shall not exceed Fifty Thousand Dollars (**\$50,000.00**) (the "Appropriation Amount") minus the allocation for Art in Public Places ("AIPP amount")<sup>[1]</sup>, if applicable, Zero Dollars (**\$0.00**), which equals Fifty Thousand Dollars (**\$50,000.00**) (the "Adjusted Appropriation Amount").

In the event of a conflict among the Appropriation Amount, the Reversion Date, as defined herein and/or the purpose of the Project, as set forth in this Agreement, and the corresponding appropriation language in the laws cited above in this Article I (A), the language of the laws cited herein shall control.

This project is referred to throughout the remainder of this Agreement as the "Project"; the information contained in Article I (A) is referred to collectively throughout the remainder of this Agreement as the "Project Description". The Grantee shall reference the Project's number in all correspondence with and submissions to the Department concerning the Project, including, but not limited to, Requests for Payment and reports.

## **ARTICLE II. LIMITATION ON DEPARTMENT'S OBLIGATION TO MAKE GRANT DISBURSEMENT TO GRANTEE**

A. Upon the Effective Date of this Agreement, for permissible purposes within the scope of the Project Description, the Grantee shall only be reimbursed monies for which the Department has issued and the Grantee has received a Notice of Department's Obligation to Reimburse<sup>[2]</sup> Grantee (hereinafter referred to as "Notice of Obligation"). This Grant Agreement and the disbursement of any and all amounts of the above referenced Adjusted Appropriation Amount are expressly conditioned upon the following:

- (i) Irrespective of any Notice of Obligation, the Grantee's expenditures shall be made on or before the Reversion Date and, if applicable, an Early Termination Date (i.e., the goods have been delivered and accepted or the title to the goods has been transferred to the Grantee and/or the services have been rendered for the Grantee); and
- (ii) The total amount received by the Grantee shall not exceed the lesser of: (a) the Adjusted Appropriation Amount identified in Article I(A) herein or (b) the total of all amounts stated in the Notice(s) of Obligation evidencing that the Department has received and accepted the Grantee's Third Party Obligation(s), as defined in subparagraph iii of this Article II(A); and
- (iii) The Grantee's expenditures were made pursuant to the State Procurement Code and execution of binding written obligations or purchase orders with third party contractors or vendors for the provision of services, including professional services, or the purchase of tangible personal property and real property for the Project, hereinafter referred to as "Third Party Obligations"; and
- (iv) The Grantee's submittal of timely Requests for Payment in accordance with the procedures set forth in Article IX of this Agreement; and
- (v) In the event that capital assets acquired with Project funds are to be sold, leased, or licensed to or operated by a private entity, the sale, lease, license, or operating agreement:
  - a. must be approved by the applicable oversight entity (if any) in accordance with law; or
  - b. if no oversight entity is required to approve of the transaction, the Department must approve the transaction as complying with law.

Prior to the sale, lease, license, or operating agreement being approved pursuant to Articles II(A)(v)(a) and II(A)(v)(b) herein, the Department may, in its sole and absolute discretion and unless inconsistent with New Mexico State Board of Finance imposed conditions, reimburse the Grantee for necessary expenditures incurred to develop the Project sufficiently to make the sale, lease, license, or operating agreement commercially feasible, such as plan and design expenditures; and

[1] The AIPP amount is "an amount of money equal to one percent or two hundred thousand dollars (\$200,000), whichever is less, of the amount of money appropriated for new construction or any major renovation exceeding one hundred thousand dollars (\$100,000)." Section 13-4A-4 NMSA 1978.

[2] "Reimburse" as used throughout this Agreement includes Department payments to the Grantee for invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee.



- (vi) The Grantee's submission of documentation of all Third Party Obligations and amendments thereto (including terminations) to the Department and the Department's issuance and the Grantee's receiving of a Notice of Obligation for a particular amount in accordance with the terms of this Agreement shall be governed by the following:
  - a. The Grantee shall submit to the Department one copy of all Third Party Obligations and amendments thereto (including terminations) as soon as possible after execution by the Third Party **but prior to execution by the Grantee.**
  - b. Grantee acknowledges and agrees that if it chooses to enter into a Third Party Obligation prior to receiving a Notice of Obligation that covers the expenditure, it is solely responsible for such obligations.
  - c. The Department may, in its sole and absolute discretion, issue to Grantee a Notice of Obligation for the particular amount of that Third Party Obligation that only obligates the Department to reimburse Grantee's expenditures made on or before the Reversion Date or an Early Termination Date. The current Notice of Obligation form is attached to this Agreement as Exhibit 2.
  - d. The date the Department signs the Notice of Obligation is the date that the Department's Notice of Obligation is effective. After that date, the Grantee is authorized to budget the particular amount set forth in the Notice of Obligation, execute the Third Party Obligation and request the Third Party to begin work. Payment for any work performed or goods received prior to the effective date of the Notice of Obligation is wholly and solely the obligation of the Grantee.
- B. The Grantee shall implement, in all respects, the Project. The Grantee shall provide all necessary qualified personnel, material, and facilities to implement the Project. The Grantee shall finance its share (if any) of the costs of the Project, including all Project overruns.
- C. Project funds shall not be used for purposes other than those specified in the Project Description.
- D. Unless specifically allowed by law, Project funds cannot be used to reimburse Grantee for indirect Project costs.

**ARTICLE III. NOTICE PROVISIONS AND GRANTEE AND DEPARTMENT DESIGNATED REPRESENTATIVES**

Whenever written notices, including written decisions, are to be given or received, related to this Agreement, the following provisions shall apply.

The Grantee designates the person(s) listed below, or their successor as their official representative(s) concerning all matters related to this Agreement.

Grantee        Torrance County  
 Name         Janice Barela  
 Title         County Manager  
 Address      P. O. Box 48, Estancia, NM 87016  
 Email         [jbarela@tcnm.us](mailto:jbarela@tcnm.us)  
 Telephone    505-544-4703

The Grantee designates the person(s) listed below, or their successor, as their Fiscal Officer or Fiscal Agent concerning all matters related to this Agreement.

Grantee        Torrance County  
 Name         Janice Barela  
 Title         County Manager  
 Address      P. O. Box 48, Estancia, NM 87016  
 Email         [jbarela@tcnm.us](mailto:jbarela@tcnm.us)  
 Telephone    505-544-4703

The Department designates the persons listed below, or their successors, as Points of Contact for matters related to this Agreement.

Department DFA/Local Government Division  
Name Maria Urban  
Title Project Manager  
Address Bataan Memorial Bldg. Rm 202, Santa Fe, NM 87501  
Email [maria.urban@state.nm.us](mailto:maria.urban@state.nm.us)  
Telephone 505-827-8061

The Grantee and the Department agree that either party shall send all notices, including written decisions, related to this Agreement to the above named persons by email, or regular mail. In the case of mailings, notices shall be deemed to have been given and received upon the date of the receiving party's actual receipt or five calendar days after mailing, whichever shall first occur. In the case of email transmissions, the notice shall be deemed to have been given and received on the date reflected on the delivery receipt of email.

#### **ARTICLE IV. REVERSION DATE, TERM, DEADLINE TO EXPEND FUNDS**

A. As referenced in Article I (A), the applicable law establishes a date by which Project funds must be expended by Grantee, which is referred to throughout the remainder of this Agreement as the "Reversion Date." Upon being duly executed by both parties, this Agreement shall be effective as of the date of execution by the Department. It shall terminate on **June 30, 2022**, the Reversion Date, unless Terminated Before Reversion Date ("Early Termination") pursuant to Article V herein.

B. The Project's funds must be expended on or before the Reversion Date and, if applicable, Early Termination Date of this Agreement. For purposes of this Agreement, it is not sufficient for the Grantee to encumber the Project funds on its books on or before the Project's Reversion Date or Early Termination Date. Funds are expended and an expenditure has occurred as of the date that a particular quantity of goods are delivered to and received by the Grantee or title to the goods is transferred to the Grantee and/or as of the date particular services are rendered for the Grantee. Funds are *not* expended and an expenditure has *not* occurred as of the date they are encumbered by the Grantee pursuant to a contract or purchase order with a third party.

#### **ARTICLE V. EARLY TERMINATION**

##### **A. Early Termination Before Reversion Date Due to Completion of the Project or Complete Expenditure of the Adjusted Appropriation or Violation of this Agreement**

Early Termination includes:

- (i) Termination due to completion of the Project before the Reversion Date; or
- (ii) Termination due to complete expenditure of the Adjusted Appropriation Amount before the Reversion Date; or
- (iii) Termination for violation of the terms of this Agreement; or
- (iv) Termination for suspected mishandling of public funds, including but not limited to, fraud, waste, abuse, and conflicts of interest.

Either the Department or the Grantee may early terminate this Agreement prior to the Reversion Date by providing the other party with a minimum of fifteen (15) days' advance, written notice of early termination. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V (A).

**B. Early Termination Before Reversion Date Due to Non-Appropriation**

The terms of this Agreement are expressly made contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. Throughout this Agreement the term "non-appropriate" or "non-appropriation" includes the following actions by the New Mexico Legislature: deauthorization, reauthorization or revocation of a prior authorization. The Legislature may choose to non-appropriate the Appropriation referred to in Article I and, if that occurs, the Department shall early terminate this Agreement for non-appropriation by giving the Grantee written notice of such termination, and such termination shall be effective as of the effective date of the law making the non-appropriation. The Department's decision as to whether sufficient appropriations or authorizations are available shall be accepted by the Grantee and shall be final. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V (B).

**C. Limitation on Department's Obligation to Make Grant Disbursements to Grantee in the Event of Early Termination**

In the event of Early Termination of this Agreement by either party, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth Article II.

**ARTICLE VI. SUSPENSION OF NEW OR FURTHER OBLIGATIONS**

A. The Department may choose, in its sole and absolute discretion, to provide written notice to the Grantee to suspend entering into new and further obligations. Upon the receipt of such written notice by the Grantee:

- (i) The Grantee shall immediately suspend entering into new or further written obligations with third parties; and
- (ii) The Department will suspend the issuance of any new or further Notice of Obligation under this Agreement; and
- (iii) The Department may direct the Grantee to implement a corrective action plan in accordance with Article VI (D) herein.

B. In the event of Suspension of this Agreement, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth in Article II herein.

C. A suspension of new or further obligations under this Agreement shall remain in effect unless or until the date the Grantee receives written notice given by the Department informing the Grantee that the Suspension has been lifted or that the Agreement has been Early Terminated in accordance with Article V herein. If the Suspension is lifted, the Department will consider further requests for Notice of Obligation.

**D. Corrective Action Plan in the Event of Suspension**

In the event that the Department chooses, in its sole and absolute discretion to direct the Grantee to suspend entering into new or further written obligations with third parties pursuant to Article VI (A), the Department may, but is not obligated to, require the Grantee to develop and implement a written corrective action plan to remedy the grounds for the Suspension. Such corrective action plan must be approved by the Department and be signed by the Grantee. Failure to sign a corrective action plan or meet the terms and deadlines set forth in the signed corrective action plan, is hereby deemed a violation of the terms of this Agreement for purposes of Early Termination, Article V(A)(iii). The corrective action plan is in addition to, and not in lieu of, any other equitable or legal remedy, including but not limited to Early Termination.

## **ARTICLE VII. AMENDMENT**

This Agreement shall not be altered, changed, or amended except by instrument in writing duly executed by both the parties hereto.

## **ARTICLE VIII. REPORTS**

### **A. Database reporting**

The Grantee shall report monthly Project activity by entering such Project information as the Department and the Department of Finance and Administration may require, such information entered directly into a database maintained by the Department of Finance and Administration (<http://cpms.dfa.state.nm.us>). Additionally, the Grantee shall certify on the Request for Payment form (exhibit 1) that updates have been maintained and are current in the database. The Grantee hereby acknowledges that failure to perform and/or certify updates into the database will delay or potentially jeopardize the reimbursement of funds. The Department shall give the Grantee with a minimum of thirty (30) days' advance written notice of any changes to the information the Grantee is required to report.

Monthly reports shall be due on the last day of each month, beginning with the first full month following execution of this Agreement by the Department and ending upon the submission of the final request for reimbursement for the Project.

### **B. Requests for Additional Information/Project Inspection**

During the term of this Agreement and during the period of time during which the Grantee must maintain records pursuant to Article VIII, the Department may:

- (i) request such additional information regarding the Project as it deems necessary; and
- (ii) conduct, at reasonable times and upon reasonable notice, onsite inspections of the Project. Grantee shall respond to such requests for additional information within a reasonable period of time, as established by the Department.

## **ARTICLE IX. REQUEST FOR PAYMENT PROCEDURES AND DEADLINES**

A. The Grantee shall request payment by submitting a Request for Payment, in the form attached hereto as Exhibit 1. Payment requests are subject to the following procedures:

- (i) The Grantee must submit a Request for Payment; and
- (ii) Each Request for Payment must contain proof of payment by the Grantee or liabilities incurred by the Grantee showing that the expenditures are valid or the liabilities incurred by the Grantee in the form of actual unpaid invoices received by the Grantee for services rendered by a third party or items of tangible personal property received by the Grantee for the implementation of the Project; provided, however, that the Grantee may be reimbursed for unpaid liabilities only if the Department, in its sole and absolute discretion, agrees to do so and in accordance with any special conditions imposed by the Department.
- (iii) In cases where the Grantee is submitting a Request for Payment to the Department based upon invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee, the Grantee shall make payment to those contractors or vendors within five (5) business days from the date of receiving reimbursement from the Department or such shorter period of time as the Department may prescribe in writing. The Grantee is required to certify to the Department proof of payment to the third party contractor or vendor within ten (10) business days from the date of receiving reimbursement from the Department.

B. The Grantee must obligate 5% of the Adjusted Appropriation Amount within six months of the acceptance of the grant agreement and must have expended no less than 85% of the Adjusted Appropriation Amount six months prior to the reversion date.

### **C. Deadlines**

Requests for Payments shall be submitted by Grantee to the Department on the earlier of:

- (i) Immediately as they are received by the Grantee but at a minimum of thirty (30) days from when the expenditure was incurred or liability of the Grantee was approved as evidenced by an unpaid invoice received by the Grantee from a third party contractor or vendor; or
- (ii) July 15 of each year for all unreimbursed incurred during the previous fiscal year; or
- (iii) Twenty (20) days from the date of Early Termination; or
- (iv) Twenty (20) days from the reversion date.

D. The Grantee's failure to abide by the requirements set forth in Article II and Article IX herein will result in the denial of its Request for Payment or will delay the processing of Requests for Payment. The Department has the right to reject a payment request for the Project unless and until it is satisfied that the expenditures in the Request for Payment are for permissible purposes within the meaning of the Project Description and that the expenditures and the Grantee are otherwise in compliance with this Agreement, including but not limited to, compliance with the reporting requirements and the requirements set forth in Article II herein to provide Third Party Obligations and the Deadlines set forth in Article IX herein. The Department's ability to reject any Request for Payment is in addition to, and not in lieu of, any other legal or equitable remedy available to the Department due to Grantee's violation of this Agreement.

### **ARTICLE X. PROJECT CONDITIONS AND RESTRICTIONS; REPRESENTATIONS AND WARRANTIES**

A. The following general conditions and restrictions are applicable to the Project:

- (i) The Project's funds must be spent in accordance with all applicable state laws, regulations, policies, and guidelines, including, but not limited to, the State Procurement Code (or local procurement ordinance, where applicable).
- (ii) The project must be implemented in accordance with the New Mexico Public Works Minimum Works Act, Section 13-4-10 through 13-4-17 NMSA 1978, as applicable. Every contract or project in excess of sixty thousand dollars (\$60,000) that the Grantee is a party to for construction, alteration, demolition or repair or any combination of these, including painting and decorating, of public buildings, public works or public roads and that requires or involves the employment of mechanics, laborers or both shall contain a provision stating the minimum wages and fringe benefits to be paid to various classes of laborers and mechanics, shall be based upon the wages and benefits that will be determined by the New Mexico Department of Workforce Solutions to be prevailing for the corresponding classes of laborers and mechanics employed on contract work of a similar nature in the locality. Further, every contract or project shall contain a stipulation that the contractor, subcontractor, employer or a person acting as a contractor shall pay all mechanics and laborers employed on the site of the project, unconditionally and not less often than once a week and without subsequent unlawful deduction or rebate on any account, the full amounts accrued at time of payment computed at wage rates and fringe benefit rates not less than those determined pursuant to Section 13-4-11 (B) NMSA 1978 to be the prevailing wage rates and prevailing fringe benefit rates issued for the project.
- (iii) The Project may only benefit private entities in accordance with applicable law, including, but not limited to, Article IX, Section 14 of the Constitution of the State of New Mexico, "Anti-Donation Clause."
- (iv) The Grantee shall not for a period of 10 years, from the date of this agreement convert any property acquired, built, renovated, required, designed or developed with the Project's funds to uses other than those specified in the Project Description without the Department's and the Board of Finance's express, advance written approval, which may include requirement to reimburse the State for the cost of the project, transfer proceeds from the disposition of property to the State, or otherwise provide consideration to the State.

- (v) The Grantee shall comply with all federal and state laws, rules and regulations pertaining to equal employment opportunity. In accordance with all such laws, rules and regulations the Grantee agrees to assure that no person shall, on the grounds of race, color, national origin, sex, sexual preference, age or handicap, be excluded from employment with Grantee, be excluded from participation in the Project, be denied benefits or otherwise be subject to discrimination under, any activity performed under this Agreement. If Grantee is found to be not in compliance with these requirements during the life of this Agreement, Grantee agrees to take appropriate steps to correct any deficiencies. The Grantee's failure to implement such appropriate steps within a reasonable time constitutes grounds for terminating this Agreement.

B. The Grantee hereby represents and warrants the following:

- (i) The Grantee has the legal authority to receive and expend the Project's funds.
- (ii) This Agreement has been duly authorized by the Grantee, the person executing this Agreement has authority to do so, and, once executed by the Grantee, this Agreement shall constitute a binding obligation of the Grantee, enforceable according to its terms.
- (iii) This Agreement and the Grantee's obligations hereunder do not conflict with any law or ordinance or resolution applicable to the Grantee, the Grantee's charter (if applicable), or any judgment or decree to which the Grantee is subject.
- (iv) The Grantee has independently confirmed that the Project Description, including, but not limited to, the amount and Reversion Date, is consistent with the underlying appropriation in law.
- (v) The Grantee's governing body has duly adopted or passed as an official act a resolution, motion, or similar action authorizing the person identified as the official representative of the Grantee to sign the Agreement and to sign Requests for Payment.
- (vi) The Grantee shall abide by New Mexico laws regarding conflicts of interest, governmental conduct and whistleblower protection. The Grantee specifically agrees that no officer or employee of the local jurisdiction or its designees or agents, no member of the governing body, and no other public official of the locality who exercises any function or responsibility with respect to this Grant, during their tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed or goods to be received, pursuant to this Grant. Further, Grantee shall require all of its contractors to incorporate in all subcontracts the language set forth in this paragraph prohibiting conflicts of interest.
- (vii) No funds have been paid or will be paid, by or on behalf of the Grantee, to any person for influencing or attempting to influence an officer or employee of this or any agency or body in connection with the awarding of any Third Party Obligation and that the Grantee shall require certifying language prohibiting lobbying to be included in the award documents for all subawards, including subcontracts, loans and cooperative agreements. All subrecipients shall be required to certify accordingly.

#### **ARTICLE XI. STRICT ACCOUNTABILITY OF RECEIPTS AND DISBURSEMENTS; PROJECT RECORDS**

A. The Grantee shall be strictly accountable for receipts and disbursements relating to the Project's funds. The Grantee shall follow generally accepted accounting principles, and, if feasible, maintain a separate bank account or fund with a separate organizational code, for the funds to assure separate budgeting and accounting of the funds.

B. For a period of five (5) years following the Project's completion, the Grantee shall maintain all Project related records, including, but not limited to, all financial records, requests for proposals, invitations to bid, selection and award criteria, contracts and subcontracts, advertisements, minutes of pertinent meetings, as well as records sufficient to fully account for the amount and disposition of the total funds from all sources budgeted for the Project, the purpose for which such funds were used, and such other records as the Department shall prescribe.

C. The Grantee shall make all Project records available to the Department, the Department of Finance and Administration, and the New Mexico State Auditor upon request. With respect to the funds that are the subject of this Agreement, if the State Auditor or the Department of Finance and Administration finds that any or all of these funds were improperly expended, the Grantee may be required to reimburse to the State of New Mexico, to the originating fund, any and all amounts found to be improperly expended.

#### **ARTICLE XII. IMPROPERLY REIMBURSED FUNDS**

If the Department determines that part or all of the Appropriation Amount was improperly reimbursed to Grantee, including but not limited to, Project funds reimbursed to Grantee based upon fraud, mismanagement, misrepresentation, misuse, violation of law by the Grantee, or violation of this Agreement, the Grantee shall return such funds to the Department for disposition in accordance with law.

#### **ARTICLE XIII. LIABILITY**

Neither party shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement is subject to immunities and limitations of the New Mexico Tort Claims Act.

#### **ARTICLE XIV. SCOPE OF AGREEMENT**

This Agreement constitutes the entire and exclusive agreement between the Grantee and Department concerning the subject matter hereof. The Agreement supersedes any and all prior or contemporaneous agreements, understandings, discussions, communications, and representations, written or verbal.

#### **ARTICLE XV. REQUIRED NON-APPROPRIATIONS CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT**

The Grantee acknowledges, warrants, and agrees that Grantee shall include a "non-appropriations" clause in all contracts between it and other parties that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement that states:

"The terms of this Agreement are contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. If sufficient appropriations and authorization are not made by the Legislature, the **Torrance County** may immediately terminate this Agreement by giving Contractor written notice of such termination. The **Torrance County's** decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. Contractor hereby waives any rights to assert an impairment of contract claim against the **Torrance County**, the Department of Finance and Administration, Local Government Division (DFA/LGD), or the State of New Mexico in the event of immediate or Early Termination of this Agreement by the **Torrance County** or the Department."

#### **ARTICLE XVI. REQUIRED TERMINATION CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT**

Grantee acknowledges, warrants, and agrees that Grantee shall include the following or a termination clause in all contracts that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement:

"This contract is funded in whole or in part by funds made available under DFA/LGD Grant Agreement. Should DFA/LGD early terminate the grant agreement, the **Torrance County** may early terminate this

contract by providing Contractor written notice of such termination. In the event of termination pursuant to this paragraph, the **Torrance County's** only liability shall be to pay Contractor for acceptable goods delivered and services rendered before the termination date."

Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department.

#### **ARTICLE XVII. COMPLIANCE WITH UNIFORM FUNDING CRITERIA**

A. Throughout the term of this Agreement, Grantee shall:

1. submit all reports of annual audits and agreed upon procedures required by Section 12-6-3(A)-(B) NMSA 1978 by the due dates established in 2.2.2 NMAC, reports of which must be a public record pursuant to Section 12-6-5(A) NMSA 1978 within forty-five days of delivery to the State Auditor;
2. have a duly adopted budget for the current fiscal year approved by its budgetary oversight agency (if any);
3. timely submit all required financial reports to its budgetary oversight agency (if any); and
4. have adequate accounting methods and procedures to expend grant funds in accordance with applicable law and account for and safeguard grant funds and assets acquired by grant funds.

B. In the event Grantee fails to comply with the requirements of Paragraph A of this Article XVII, the Department may take one or more of the following actions:

1. suspend new or further obligations pursuant to Article VI(A) of this Agreement;
2. require the Grantee to develop and implement a written corrective action plan pursuant to Article VI(D) of this Agreement to remedy the non-compliance;
3. impose special grant conditions to address the non-compliance by giving the Grantee notice of such special conditions in accordance with Article III of this Agreement; the special conditions shall be binding and effective on the date that notice is deemed to have been given pursuant to Article III; or
4. terminate this Agreement pursuant to Article V (A) of this Agreement.

#### **ARTICLE XVIII. SEVERANCE TAX BOND PROJECT AND GENERAL OBLIGATION BOND PROJECT CLAUSES**

A. Grantee acknowledges and agrees that the underlying appropriation for the Project is a severance tax bond or general obligation bond appropriation, and that the associated bond proceeds are administered by the New Mexico State Board of Finance (SBOF), an entity separate and distinct from the Department. Grantee acknowledges and agrees that (i) it is Grantee's sole and absolute responsibility to determine through SBOF staff what (if any) conditions are currently imposed on the Project; (ii) the Department's failure to inform Grantee of a SBOF imposed condition does not affect the validity or enforceability of the condition; (iii) the SBOF may in the future impose further or different conditions upon the Project; (iv) all SBOF conditions are effective without amendment of this Agreement; (v) all applicable SBOF conditions must be satisfied before the SBOF will release to the Department funds subject to the condition(s); and (vi) the Department's obligation to reimburse Grantee from the Project is contingent upon the then current SBOF conditions being satisfied.

B. Grantee acknowledges and agrees that SBOF may in its sole and absolute discretion remove a project's assigned bond proceeds if the project doesn't proceed sufficiently. Entities must comply with the requirement to encumber five percent (5%) of Project funds within six months of bond issuance as certified by the grantee in the Bond Questionnaire and Certification documents submitted to the SBOF. Failure to comply may result in the bond proceeds reassignment to a new ready project. If this should occur this grant agreement will be suspended until the entity has demonstrated readiness as determined by the SBOF and the Department.

C. Grantee acknowledges and agrees that this agreement is subject to the SBOF's Bond Project Disbursements



rule, NMAC 2.61.6, as may be amended or re-codified. The rule provides definitions and interpretations of grant language for the purpose of determining whether a particular activity is allowable under the authorizing language of the agreement.]

[THIS SPACE LEFT BLANK INTENTIONALLY]

**IN WITNESS WHEREOF**, the parties have duly executed Agreement as of the date of execution by the Department.

**GRANTEE**

\_\_\_\_\_  
Entity Name

By: \_\_\_\_\_  
(Type or Print Name)

Its: \_\_\_\_\_  
(Type or Print Title)

\_\_\_\_\_  
Signature of Official with Authority to Bind Grantee

\_\_\_\_\_  
Date

**DEPARTMENT OF FINANCE AND ADMINISTRATION  
LOCAL GOVERNMENT DIVISION**

Its: Division Director

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**STATE OF NEW MEXICO  
CAPITAL GRANT PROJECT  
Request for Payment Form  
Exhibit 1**

**I. Grantee Information**

(Make sure information is complete & accurate)

- A. Grantee: \_\_\_\_\_  
 B. Address: \_\_\_\_\_  
 (Complete Mailing, including Suite, if applicable)  
 \_\_\_\_\_  
 City, State, Zip  
 C. Phone No: \_\_\_\_\_  
 D. Grant No: \_\_\_\_\_  
 E. Project Title: \_\_\_\_\_  
 F. Grant Expiration Date: \_\_\_\_\_

**II. Payment Computation**

- A. Payment Request No. \_\_\_\_\_  
 B. Grant Amount: \_\_\_\_\_  
 C. AIPP Amount (If Applicable): \_\_\_\_\_  
 D. Funds Requested to Date: \_\_\_\_\_  
 E. Amount Requested this Payment: \_\_\_\_\_  
 F. Reversion Amount (If Applicable): \_\_\_\_\_  
 G. Grant Balance: \_\_\_\_\_  
 H.  GF       GOB       STB (attach wire if first draw)  
 I.  Final Request for Payment (If Applicable)

**III. Fiscal Year :** \_\_\_\_\_

(The State of NM Fiscal Year is July 1, 20XX through June 30, 20XX of the following year)

**IV.  Reporting Certification:** I hereby certify to the best of my knowledge and belief, that database reporting is up to date; to include the accuracy of expenditures and grant balance, project status, project phase, achievements and milestones; and in compliance with Article VIII of the Capital Outlay Grant Agreement.

**V.  Compliance Certification:** Under penalty of law, I hereby certify to the best of my knowledge and belief, the above information is correct; expenditures are properly documented, and are valid expenditures or actual receipts; and that the grant activity is in full compliance with Article IX, Sec. 14 of the New Mexico Constitution known as the "anti donation" clause.

\_\_\_\_\_  
**Grantee Fiscal Officer**  
 or **Fiscal Agent (if applicable)**

\_\_\_\_\_  
**Grantee Representative**

\_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 Printed Name

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**(State Agency Use Only)**

Vendor Code: \_\_\_\_\_ Fund No.: \_\_\_\_\_ Loc No.: \_\_\_\_\_

I certify that the State Agency financial and vendor file information agree with the above submitted information.

\_\_\_\_\_  
 Division Fiscal Officer      Date

\_\_\_\_\_  
 Division Project Manager      Date

**NOTICE OF OBLIGATION TO REIMBURSE GRANTEE**  
**EXHIBIT 2**

Notice of Obligation to Reimburse Grantee # \_\_\_\_\_

DATE: \_\_\_\_\_

TO: Department Representative: \_\_\_\_\_

FROM: Grantee Entity: \_\_\_\_\_

Grantee Official Representative: \_\_\_\_\_

SUBJECT: Notice of Obligation to Reimburse Grantee

Grant Number: \_\_\_\_\_

Grant Termination Date: \_\_\_\_\_

As the designated representative of the Department for Grant Agreement number \_\_\_\_\_ entered into between Grantee and the Department, I certify that the Grantee has submitted to the Department the following third party obligation executed, in writing, by the third party's authorized representative:

Vendor or Contractor: \_\_\_\_\_

Third Party Obligation Amount: \_\_\_\_\_

Vendor or Contractor: \_\_\_\_\_

Third Party Obligation Amount: \_\_\_\_\_

I certify that the State is issuing this Notice of Obligation to Reimburse Grantee for permissible purposes within the scope of the project description, subject to all the terms and conditions of the above referenced Grant Agreement.

Grant Amount (Minus AIPP if applicable): \_\_\_\_\_

The Amount of this Notice of Obligation: \_\_\_\_\_

The Total Amount of all Previously Issued Notices of Obligation: \_\_\_\_\_

The Total Amount of all Notices of Obligation to Date: \$ 0.00

*Note: Contract amounts may exceed the total grant amount, but the invoices paid by the grant will not exceed the grant amount.*

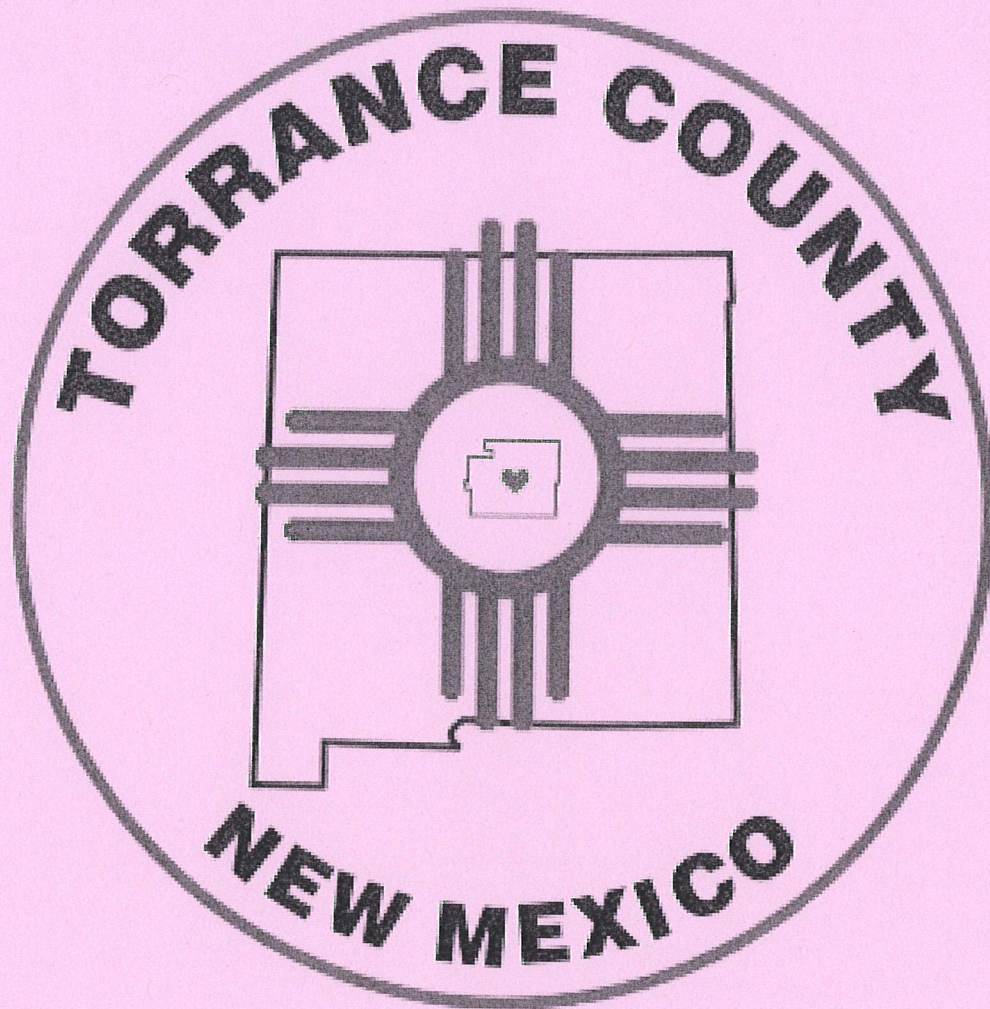
Department Rep. Approver: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

1 Administrative and/or Indirect Cost – generally, the legislation authorizing the issuance of bonds prohibits the use of its proceeds for indirect expenses (e.g. penalty fees or damages other than pay for work performed, attorney fees, and administrative fees). Such use of bond proceeds shall not be allowed unless specifically authorized by statute.



*Agenda Item  
No. 11-F*

**TORRANCE COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. R 2021-\_\_\_\_\_**

**ACCEPTANCE OF AGREEMENT FOR CAPITAL APPROPRIATION PROJECT  
TORRANCE COUNTY FAIR GROUNDS IMPROVEMENTS  
20-E2775**

**WHEREAS**, in the Laws of 2020, Chapter 81, Section 35, Paragraph 432; the Legislature made an appropriation to the Department of Finance and Administration through the Local Government Division, hereinafter called "DFA/LGD," to make available to Torrance County, hereinafter called the "Grantee," and

**WHEREAS**, the DFA/LGD is granting to Grantee funding not to exceed One Hundred Fifty Thousand Dollars (\$150,000.00) to plan, design, construct and equip improvements to the county fairgrounds in Estancia in Torrance County, and

**WHEREAS**, the DFA/LGD has submitted agreement 20-E2775 to grantee for acceptance; and

**NOW, THEREFORE BE IT RESOLVED** by the governing body of TORRANCE COUNTY that Torrance County agrees to the terms set forth in the agreement and Janice Y. Barela, County Manager, or successor, or her alternate, Philip Tenorio, Deputy County Manager, or successor, is authorized on behalf of the County to sign the Grant Agreement for this project, act as the project contact, and serve as the point of contact to sign all other documents necessary to fulfill the Grant Agreement and requirements.

**DONE THIS 24<sup>th</sup> DAY OF February, 2021.**

**APPROVED AS TO FORM ONLY:**

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
County Attorney                      Date

\_\_\_\_\_  
Ryan Schwebach, Chair

\_\_\_\_\_  
Kevin McCall, Vice Chair

\_\_\_\_\_  
LeRoy Candelaria, Member

**ATTEST:**

\_\_\_\_\_  
Yvonne Otero, County Clerk  
Date: \_\_\_\_\_

**STATE OF NEW MEXICO  
DEPARTMENT OF FINANCE AND ADMINISTRATION  
FUND 89200 CAPITAL APPROPRIATION PROJECT**

**THIS AGREEMENT** is made and entered into as of this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the Department of Finance and Administration, State of New Mexico, acting through the Local Government Division, Bataan Memorial Building, Room 202, Santa Fe, New Mexico, 87501, hereinafter called the "Department" or abbreviation such as "DFA/LGD", and the **Torrance County**, hereinafter called the "Grantee." This Agreement shall be effective as of the date it is executed by the Department.

**RECITALS**

**WHEREAS**, in the Laws of 2020, Chapter 81, Section 35, Para. 431, the Legislature made an appropriation to the Department, funds from which the Department is making available to the Grantee pursuant to this Agreement; and

**WHEREAS**, the Department is granting to Grantee, and the Grantee is accepting the grant of, funds from this appropriation, in accordance with the terms and conditions of this Agreement; and

**WHEREAS**, pursuant to Sections 9-6-5 and 9-6-5.1 NMSA 1978, the Secretary of the Department of Finance and Administration has the power and the authority to (i) maintain long-range estimates and plans for capital projects and develop standards for measuring the need for, and utility of, proposed projects; (ii) contract for, receive and utilize any grants or other financial assistance made available by the United States government or by any other source, public or private; (iii) provide planning and funding assistance to units of local government, council of government organizations, Indian tribal governments situated within New Mexico, and to nonprofit entities having for their purpose local, regional or community betterment; (iv) incident to any such programs, may enter into contracts and agreements with such units of local government, council of government organizations, Indian tribal governments, nonprofit entities and the federal government; and (v) delegate such authority to the Local Government Division as being necessary and appropriate to such delegation;

**AGREEMENT**

**NOW, THEREFORE**, in consideration of the mutual covenants and obligations contained herein, the parties hereby mutually agree as follows:

**ARTICLE I. PROJECT DESCRIPTION, AMOUNT OF GRANT AND REVERSION DATE**

A. The project that is the subject of this Agreement is described as follows:

**20-E2775      \$150,000.00      Appropriation Reversion Date: 30-JUN-24**  
**Laws of 2020, Chapter 81, Section 35, Para. 431, One Hundred Fifty Thousand Dollars**  
**(\$150,000.00) to plan, design, construct and equip improvements to the county fairgrounds in**  
**Estancia in Torrance county.**

The Grantee's total reimbursements shall not exceed One Hundred Fifty Thousand Dollars (**\$150,000.00**) (the "Appropriation Amount") minus the allocation for Art in Public Places ("AIPP amount")<sup>[1]</sup>, if applicable, Zero Dollars (**\$0.00**), which equals One Hundred Fifty Thousand Dollars (**\$150,000.00**) (the "Adjusted Appropriation Amount").

In the event of a conflict among the Appropriation Amount, the Reversion Date, as defined herein and/or the purpose of the Project, as set forth in this Agreement, and the corresponding appropriation language in the laws cited above in this Article I (A), the language of the laws cited herein shall control.

This project is referred to throughout the remainder of this Agreement as the "Project"; the information contained in Article I (A) is referred to collectively throughout the remainder of this Agreement as the "Project Description". The Grantee shall reference the Project's number in all correspondence with and submissions to the Department concerning the Project, including, but not limited to, Requests for Payment and reports.

## **ARTICLE II. LIMITATION ON DEPARTMENT'S OBLIGATION TO MAKE GRANT DISBURSEMENT TO GRANTEE**

A. Upon the Effective Date of this Agreement, for permissible purposes within the scope of the Project Description, the Grantee shall only be reimbursed monies for which the Department has issued and the Grantee has received a Notice of Department's Obligation to Reimburse<sup>[2]</sup> Grantee (hereinafter referred to as "Notice of Obligation"). This Grant Agreement and the disbursement of any and all amounts of the above referenced Adjusted Appropriation Amount are expressly conditioned upon the following:

- (i) Irrespective of any Notice of Obligation, the Grantee's expenditures shall be made on or before the Reversion Date and, if applicable, an Early Termination Date (i.e., the goods have been delivered and accepted or the title to the goods has been transferred to the Grantee and/or the services have been rendered for the Grantee); and
- (ii) The total amount received by the Grantee shall not exceed the lesser of: (a) the Adjusted Appropriation Amount identified in Article I(A) herein or (b) the total of all amounts stated in the Notice(s) of Obligation evidencing that the Department has received and accepted the Grantee's Third Party Obligation(s), as defined in subparagraph iii of this Article II(A); and
- (iii) The Grantee's expenditures were made pursuant to the State Procurement Code and execution of binding written obligations or purchase orders with third party contractors or vendors for the provision of services, including professional services, or the purchase of tangible personal property and real property for the Project, hereinafter referred to as "Third Party Obligations"; and
- (iv) The Grantee's submittal of timely Requests for Payment in accordance with the procedures set forth in Article IX of this Agreement; and
- (v) In the event that capital assets acquired with Project funds are to be sold, leased, or licensed to or operated by a private entity, the sale, lease, license, or operating agreement:
  - a. must be approved by the applicable oversight entity (if any) in accordance with law; or
  - b. if no oversight entity is required to approve of the transaction, the Department must approve the transaction as complying with law.

Prior to the sale, lease, license, or operating agreement being approved pursuant to Articles II(A)(v)(a) and II(A)(v)(b) herein, the Department may, in its sole and absolute discretion and unless inconsistent with New Mexico State Board of Finance imposed conditions, reimburse the Grantee for necessary expenditures incurred to develop the Project sufficiently to make the sale, lease, license, or operating agreement commercially feasible, such as plan and design expenditures; and

[1] The AIPP amount is "an amount of money equal to one percent or two hundred thousand dollars (\$200,000), whichever is less, of the amount of money appropriated for new construction or any major renovation exceeding one hundred thousand dollars (\$100,000)." Section 13-4A-4 NMSA 1978.

[2] "Reimburse" as used throughout this Agreement includes Department payments to the Grantee for invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee.



- (vi) The Grantee's submission of documentation of all Third Party Obligations and amendments thereto (including terminations) to the Department and the Department's issuance and the Grantee's receiving of a Notice of Obligation for a particular amount in accordance with the terms of this Agreement shall be governed by the following:
- a. The Grantee shall submit to the Department one copy of all Third Party Obligations and amendments thereto (including terminations) as soon as possible after execution by the Third Party **but prior to execution by the Grantee.**
  - b. Grantee acknowledges and agrees that if it chooses to enter into a Third Party Obligation prior to receiving a Notice of Obligation that covers the expenditure, it is solely responsible for such obligations.
  - c. The Department may, in its sole and absolute discretion, issue to Grantee a Notice of Obligation for the particular amount of that Third Party Obligation that only obligates the Department to reimburse Grantee's expenditures made on or before the Reversion Date or an Early Termination Date. The current Notice of Obligation form is attached to this Agreement as Exhibit 2.
  - d. The date the Department signs the Notice of Obligation is the date that the Department's Notice of Obligation is effective. After that date, the Grantee is authorized to budget the particular amount set forth in the Notice of Obligation, execute the Third Party Obligation and request the Third Party to begin work. Payment for any work performed or goods received prior to the effective date of the Notice of Obligation is wholly and solely the obligation of the Grantee.
- B. The Grantee shall implement, in all respects, the Project. The Grantee shall provide all necessary qualified personnel, material, and facilities to implement the Project. The Grantee shall finance its share (if any) of the costs of the Project, including all Project overruns.
  - C. Project funds shall not be used for purposes other than those specified in the Project Description.
  - D. Unless specifically allowed by law, Project funds cannot be used to reimburse Grantee for indirect Project costs.

**ARTICLE III. NOTICE PROVISIONS AND GRANTEE AND DEPARTMENT DESIGNATED REPRESENTATIVES**

Whenever written notices, including written decisions, are to be given or received, related to this Agreement, the following provisions shall apply.

The Grantee designates the person(s) listed below, or their successor as their official representative(s) concerning all matters related to this Agreement.

Grantee            Torrance County  
Name              Janice Barela  
Title               County Manager  
Address           P. O. Box 48, Estancia, NM 87016  
Email              [jbarela@tcnm.us](mailto:jbarela@tcnm.us)  
Telephone        505-544-4703

The Grantee designates the person(s) listed below, or their successor, as their Fiscal Officer or Fiscal Agent concerning all matters related to this Agreement.

Grantee            Torrance County  
Name              Janice Barela  
Title               County Manager  
Address           P. O. Box 48, Estancia, NM 87016  
Email              [jbarela@tcnm.us](mailto:jbarela@tcnm.us)  
Telephone        505-544-4703

The Department designates the persons listed below, or their successors, as Points of Contact for matters related to this Agreement.

Department DFA/Local Government Division  
Name Maria Urban  
Title Project Manager  
Address Bataan Memorial Bldg. Rm 202, Santa Fe, NM 87501  
Email [maria.urban@state.nm.us](mailto:maria.urban@state.nm.us)  
Telephone 505-827-8061

The Grantee and the Department agree that either party shall send all notices, including written decisions, related to this Agreement to the above named persons by email, or regular mail. In the case of mailings, notices shall be deemed to have been given and received upon the date of the receiving party's actual receipt or five calendar days after mailing, whichever shall first occur. In the case of email transmissions, the notice shall be deemed to have been given and received on the date reflected on the delivery receipt of email.

#### **ARTICLE IV. REVERSION DATE, TERM, DEADLINE TO EXPEND FUNDS**

A. As referenced in Article I (A), the applicable law establishes a date by which Project funds must be expended by Grantee, which is referred to throughout the remainder of this Agreement as the "Reversion Date." Upon being duly executed by both parties, this Agreement shall be effective as of the date of execution by the Department. It shall terminate on **June 30, 2024**, the Reversion Date, unless Terminated Before Reversion Date ("Early Termination") pursuant to Article V herein.

B. The Project's funds must be expended on or before the Reversion Date and, if applicable, Early Termination Date of this Agreement. For purposes of this Agreement, it is not sufficient for the Grantee to encumber the Project funds on its books on or before the Project's Reversion Date or Early Termination Date. Funds are expended and an expenditure has occurred as of the date that a particular quantity of goods are delivered to and received by the Grantee or title to the goods is transferred to the Grantee and/or as of the date particular services are rendered for the Grantee. Funds are *not* expended and an expenditure has *not* occurred as of the date they are encumbered by the Grantee pursuant to a contract or purchase order with a third party.

#### **ARTICLE V. EARLY TERMINATION**

##### **A. Early Termination Before Reversion Date Due to Completion of the Project or Complete Expenditure of the Adjusted Appropriation or Violation of this Agreement**

Early Termination includes:

- (i) Termination due to completion of the Project before the Reversion Date; or
- (ii) Termination due to complete expenditure of the Adjusted Appropriation Amount before the Reversion Date; or
- (iii) Termination for violation of the terms of this Agreement; or
- (iv) Termination for suspected mishandling of public funds, including but not limited to, fraud, waste, abuse, and conflicts of interest.

Either the Department or the Grantee may early terminate this Agreement prior to the Reversion Date by providing the other party with a minimum of fifteen (15) days' advance, written notice of early termination. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V (A).

**B. Early Termination Before Reversion Date Due to Non-Appropriation**

The terms of this Agreement are expressly made contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. Throughout this Agreement the term "non-appropriate" or "non-appropriation" includes the following actions by the New Mexico Legislature: deauthorization, reauthorization or revocation of a prior authorization. The Legislature may choose to non-appropriate the Appropriation referred to in Article I and, if that occurs, the Department shall early terminate this Agreement for non-appropriation by giving the Grantee written notice of such termination, and such termination shall be effective as of the effective date of the law making the non-appropriation. The Department's decision as to whether sufficient appropriations or authorizations are available shall be accepted by the Grantee and shall be final. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V (B).

**C. Limitation on Department's Obligation to Make Grant Disbursements to Grantee in the Event of Early Termination**

In the event of Early Termination of this Agreement by either party, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth Article II.

**ARTICLE VI. SUSPENSION OF NEW OR FURTHER OBLIGATIONS**

A. The Department may choose, in its sole and absolute discretion, to provide written notice to the Grantee to suspend entering into new and further obligations. Upon the receipt of such written notice by the Grantee:

- (i) The Grantee shall immediately suspend entering into new or further written obligations with third parties; and
- (ii) The Department will suspend the issuance of any new or further Notice of Obligation under this Agreement; and
- (iii) The Department may direct the Grantee to implement a corrective action plan in accordance with Article VI (D) herein.

B. In the event of Suspension of this Agreement, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth in Article II herein.

C. A suspension of new or further obligations under this Agreement shall remain in effect unless or until the date the Grantee receives written notice given by the Department informing the Grantee that the Suspension has been lifted or that the Agreement has been Early Terminated in accordance with Article V herein. If the Suspension is lifted, the Department will consider further requests for Notice of Obligation.

**D. Corrective Action Plan in the Event of Suspension**

In the event that the Department chooses, in its sole and absolute discretion to direct the Grantee to suspend entering into new or further written obligations with third parties pursuant to Article VI (A), the Department may, but is not obligated to, require the Grantee to develop and implement a written corrective action plan to remedy the grounds for the Suspension. Such corrective action plan must be approved by the Department and be signed by the Grantee. Failure to sign a corrective action plan or meet the terms and deadlines set forth in the signed corrective action plan, is hereby deemed a violation of the terms of this Agreement for purposes of Early Termination, Article V(A)(iii). The corrective action plan is in addition to, and not in lieu of, any other equitable or legal remedy, including but not limited to Early Termination.

## **ARTICLE VII. AMENDMENT**

This Agreement shall not be altered, changed, or amended except by instrument in writing duly executed by both the parties hereto.

## **ARTICLE VIII. REPORTS**

### **A. Database reporting**

The Grantee shall report monthly Project activity by entering such Project information as the Department and the Department of Finance and Administration may require, such information entered directly into a database maintained by the Department of Finance and Administration (<http://cpms.dfa.state.nm.us>). Additionally, the Grantee shall certify on the Request for Payment form (exhibit 1) that updates have been maintained and are current in the database. The Grantee hereby acknowledges that failure to perform and/or certify updates into the database will delay or potentially jeopardize the reimbursement of funds. The Department shall give the Grantee with a minimum of thirty (30) days' advance written notice of any changes to the information the Grantee is required to report.

Monthly reports shall be due on the last day of each month, beginning with the first full month following execution of this Agreement by the Department and ending upon the submission of the final request for reimbursement for the Project.

### **B. Requests for Additional Information/Project Inspection**

During the term of this Agreement and during the period of time during which the Grantee must maintain records pursuant to Article VIII, the Department may:

- (i) request such additional information regarding the Project as it deems necessary; and
- (ii) conduct, at reasonable times and upon reasonable notice, onsite inspections of the Project. Grantee shall respond to such requests for additional information within a reasonable period of time, as established by the Department.

## **ARTICLE IX. REQUEST FOR PAYMENT PROCEDURES AND DEADLINES**

A. The Grantee shall request payment by submitting a Request for Payment, in the form attached hereto as Exhibit 1. Payment requests are subject to the following procedures:

- (i) The Grantee must submit a Request for Payment; and
- (ii) Each Request for Payment must contain proof of payment by the Grantee or liabilities incurred by the Grantee showing that the expenditures are valid or the liabilities incurred by the Grantee in the form of actual unpaid invoices received by the Grantee for services rendered by a third party or items of tangible personal property received by the Grantee for the implementation of the Project; provided, however, that the Grantee may be reimbursed for unpaid liabilities only if the Department, in its sole and absolute discretion, agrees to do so and in accordance with any special conditions imposed by the Department.
- (iii) In cases where the Grantee is submitting a Request for Payment to the Department based upon invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee, the Grantee shall make payment to those contractors or vendors within five (5) business days from the date of receiving reimbursement from the Department or such shorter period of time as the Department may prescribe in writing. The Grantee is required to certify to the Department proof of payment to the third party contractor or vendor within ten (10) business days from the date of receiving reimbursement from the Department.

B. The Grantee must obligate 5% of the Adjusted Appropriation Amount within six months of the acceptance of the grant agreement and must have expended no less than 85% of the Adjusted Appropriation Amount six months prior to the reversion date.

### **C. Deadlines**

Requests for Payments shall be submitted by Grantee to the Department on the earlier of:

- (i) Immediately as they are received by the Grantee but at a minimum of thirty (30) days from when the expenditure was incurred or liability of the Grantee was approved as evidenced by an unpaid invoice received by the Grantee from a third party contractor or vendor; or
- (ii) July 15 of each year for all unreimbursed incurred during the previous fiscal year; or
- (iii) Twenty (20) days from the date of Early Termination; or
- (iv) Twenty (20) days from the reversion date.

D. The Grantee's failure to abide by the requirements set forth in Article II and Article IX herein will result in the denial of its Request for Payment or will delay the processing of Requests for Payment. The Department has the right to reject a payment request for the Project unless and until it is satisfied that the expenditures in the Request for Payment are for permissible purposes within the meaning of the Project Description and that the expenditures and the Grantee are otherwise in compliance with this Agreement, including but not limited to, compliance with the reporting requirements and the requirements set forth in Article II herein to provide Third Party Obligations and the Deadlines set forth in Article IX herein. The Department's ability to reject any Request for Payment is in addition to, and not in lieu of, any other legal or equitable remedy available to the Department due to Grantee's violation of this Agreement.

### **ARTICLE X. PROJECT CONDITIONS AND RESTRICTIONS; REPRESENTATIONS AND WARRANTIES**

A. The following general conditions and restrictions are applicable to the Project:

- (i) The Project's funds must be spent in accordance with all applicable state laws, regulations, policies, and guidelines, including, but not limited to, the State Procurement Code (or local procurement ordinance, where applicable).
- (ii) The project must be implemented in accordance with the New Mexico Public Works Minimum Works Act, Section 13-4-10 through 13-4-17 NMSA 1978, as applicable. Every contract or project in excess of sixty thousand dollars (\$60,000) that the Grantee is a party to for construction, alteration, demolition or repair or any combination of these, including painting and decorating, of public buildings, public works or public roads and that requires or involves the employment of mechanics, laborers or both shall contain a provision stating the minimum wages and fringe benefits to be paid to various classes of laborers and mechanics, shall be based upon the wages and benefits that will be determined by the New Mexico Department of Workforce Solutions to be prevailing for the corresponding classes of laborers and mechanics employed on contract work of a similar nature in the locality. Further, every contract or project shall contain a stipulation that the contractor, subcontractor, employer or a person acting as a contractor shall pay all mechanics and laborers employed on the site of the project, unconditionally and not less often than once a week and without subsequent unlawful deduction or rebate on any account, the full amounts accrued at time of payment computed at wage rates and fringe benefit rates not less than those determined pursuant to Section 13-4-11 (B) NMSA 1978 to be the prevailing wage rates and prevailing fringe benefit rates issued for the project.
- (iii) The Project may only benefit private entities in accordance with applicable law, including, but not limited to, Article IX, Section 14 of the Constitution of the State of New Mexico, "Anti-Donation Clause."
- (iv) The Grantee shall not for a period of 10 years, from the date of this agreement convert any property acquired, built, renovated, required, designed or developed with the Project's funds to uses other than those specified in the Project Description without the Department's and the Board of Finance's express, advance written approval, which may include requirement to reimburse the State for the cost of the project, transfer proceeds from the disposition of property to the State, or otherwise provide consideration to the State.

- (v) The Grantee shall comply with all federal and state laws, rules and regulations pertaining to equal employment opportunity. In accordance with all such laws, rules and regulations the Grantee agrees to assure that no person shall, on the grounds of race, color, national origin, sex, sexual preference, age or handicap, be excluded from employment with Grantee, be excluded from participation in the Project, be denied benefits or otherwise be subject to discrimination under, any activity performed under this Agreement. If Grantee is found to be not in compliance with these requirements during the life of this Agreement, Grantee agrees to take appropriate steps to correct any deficiencies. The Grantee's failure to implement such appropriate steps within a reasonable time constitutes grounds for terminating this Agreement.

B. The Grantee hereby represents and warrants the following:

- (i) The Grantee has the legal authority to receive and expend the Project's funds.
- (ii) This Agreement has been duly authorized by the Grantee, the person executing this Agreement has authority to do so, and, once executed by the Grantee, this Agreement shall constitute a binding obligation of the Grantee, enforceable according to its terms.
- (iii) This Agreement and the Grantee's obligations hereunder do not conflict with any law or ordinance or resolution applicable to the Grantee, the Grantee's charter (if applicable), or any judgment or decree to which the Grantee is subject.
- (iv) The Grantee has independently confirmed that the Project Description, including, but not limited to, the amount and Reversion Date, is consistent with the underlying appropriation in law.
- (v) The Grantee's governing body has duly adopted or passed as an official act a resolution, motion, or similar action authorizing the person identified as the official representative of the Grantee to sign the Agreement and to sign Requests for Payment.
- (vi) The Grantee shall abide by New Mexico laws regarding conflicts of interest, governmental conduct and whistleblower protection. The Grantee specifically agrees that no officer or employee of the local jurisdiction or its designees or agents, no member of the governing body, and no other public official of the locality who exercises any function or responsibility with respect to this Grant, during their tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed or goods to be received, pursuant to this Grant. Further, Grantee shall require all of its contractors to incorporate in all subcontracts the language set forth in this paragraph prohibiting conflicts of interest.
- (vii) No funds have been paid or will be paid, by or on behalf of the Grantee, to any person for influencing or attempting to influence an officer or employee of this or any agency or body in connection with the awarding of any Third Party Obligation and that the Grantee shall require certifying language prohibiting lobbying to be included in the award documents for all subawards, including subcontracts, loans and cooperative agreements. All subrecipients shall be required to certify accordingly.

#### **ARTICLE XI. STRICT ACCOUNTABILITY OF RECEIPTS AND DISBURSEMENTS; PROJECT RECORDS**

A. The Grantee shall be strictly accountable for receipts and disbursements relating to the Project's funds. The Grantee shall follow generally accepted accounting principles, and, if feasible, maintain a separate bank account or fund with a separate organizational code, for the funds to assure separate budgeting and accounting of the funds.

B. For a period of five (5) years following the Project's completion, the Grantee shall maintain all Project related records, including, but not limited to, all financial records, requests for proposals, invitations to bid, selection and award criteria, contracts and subcontracts, advertisements, minutes of pertinent meetings, as well as records sufficient to fully account for the amount and disposition of the total funds from all sources budgeted for the Project, the purpose for which such funds were used, and such other records as the Department shall prescribe.

C. The Grantee shall make all Project records available to the Department, the Department of Finance and Administration, and the New Mexico State Auditor upon request. With respect to the funds that are the subject of this Agreement, if the State Auditor or the Department of Finance and Administration finds that any or all of these funds were improperly expended, the Grantee may be required to reimburse to the State of New Mexico, to the originating fund, any and all amounts found to be improperly expended.

#### **ARTICLE XII. IMPROPERLY REIMBURSED FUNDS**

If the Department determines that part or all of the Appropriation Amount was improperly reimbursed to Grantee, including but not limited to, Project funds reimbursed to Grantee based upon fraud, mismanagement, misrepresentation, misuse, violation of law by the Grantee, or violation of this Agreement, the Grantee shall return such funds to the Department for disposition in accordance with law.

#### **ARTICLE XIII. LIABILITY**

Neither party shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement is subject to immunities and limitations of the New Mexico Tort Claims Act.

#### **ARTICLE XIV. SCOPE OF AGREEMENT**

This Agreement constitutes the entire and exclusive agreement between the Grantee and Department concerning the subject matter hereof. The Agreement supersedes any and all prior or contemporaneous agreements, understandings, discussions, communications, and representations, written or verbal.

#### **ARTICLE XV. REQUIRED NON-APPROPRIATIONS CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT**

The Grantee acknowledges, warrants, and agrees that Grantee shall include a "non-appropriations" clause in all contracts between it and other parties that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement that states:

"The terms of this Agreement are contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. If sufficient appropriations and authorization are not made by the Legislature, the **Torrance County** may immediately terminate this Agreement by giving Contractor written notice of such termination. The **Torrance County's** decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. Contractor hereby waives any rights to assert an impairment of contract claim against the **Torrance County**, the Department of Finance and Administration, Local Government Division (DFA/LGD), or the State of New Mexico in the event of immediate or Early Termination of this Agreement by the **Torrance County** or the Department."

#### **ARTICLE XVI. REQUIRED TERMINATION CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT**

Grantee acknowledges, warrants, and agrees that Grantee shall include the following or a termination clause in all contracts that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement:

"This contract is funded in whole or in part by funds made available under DFA/LGD Grant Agreement. Should DFA/LGD early terminate the grant agreement, the **Torrance County** may early terminate this

contract by providing Contractor written notice of such termination. In the event of termination pursuant to this paragraph, the **Torrance County's** only liability shall be to pay Contractor for acceptable goods delivered and services rendered before the termination date."

Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department.

#### **ARTICLE XVII. COMPLIANCE WITH UNIFORM FUNDING CRITERIA**

A. Throughout the term of this Agreement, Grantee shall:

1. submit all reports of annual audits and agreed upon procedures required by Section 12-6-3(A)-(B) NMSA 1978 by the due dates established in 2.2.2 NMAC, reports of which must be a public record pursuant to Section 12-6-5(A) NMSA 1978 within forty-five days of delivery to the State Auditor;
2. have a duly adopted budget for the current fiscal year approved by its budgetary oversight agency (if any);
3. timely submit all required financial reports to its budgetary oversight agency (if any); and
4. have adequate accounting methods and procedures to expend grant funds in accordance with applicable law and account for and safeguard grant funds and assets acquired by grant funds.

B. In the event Grantee fails to comply with the requirements of Paragraph A of this Article XVII, the Department may take one or more of the following actions:

1. suspend new or further obligations pursuant to Article VI(A) of this Agreement;
2. require the Grantee to develop and implement a written corrective action plan pursuant to Article VI(D) of this Agreement to remedy the non-compliance;
3. impose special grant conditions to address the non-compliance by giving the Grantee notice of such special conditions in accordance with Article III of this Agreement; the special conditions shall be binding and effective on the date that notice is deemed to have been given pursuant to Article III; or
4. terminate this Agreement pursuant to Article V (A) of this Agreement.

#### **ARTICLE XVIII. SEVERANCE TAX BOND PROJECT AND GENERAL OBLIGATION BOND PROJECT CLAUSES**

A. Grantee acknowledges and agrees that the underlying appropriation for the Project is a severance tax bond or general obligation bond appropriation, and that the associated bond proceeds are administered by the New Mexico State Board of Finance (SBOF), an entity separate and distinct from the Department. Grantee acknowledges and agrees that (i) it is Grantee's sole and absolute responsibility to determine through SBOF staff what (if any) conditions are currently imposed on the Project; (ii) the Department's failure to inform Grantee of a SBOF imposed condition does not affect the validity or enforceability of the condition; (iii) the SBOF may in the future impose further or different conditions upon the Project; (iv) all SBOF conditions are effective without amendment of this Agreement; (v) all applicable SBOF conditions must be satisfied before the SBOF will release to the Department funds subject to the condition(s); and (vi) the Department's obligation to reimburse Grantee from the Project is contingent upon the then current SBOF conditions being satisfied.

B. Grantee acknowledges and agrees that SBOF may in its sole and absolute discretion remove a project's assigned bond proceeds if the project doesn't proceed sufficiently. Entities must comply with the requirement to encumber five percent (5%) of Project funds within six months of bond issuance as certified by the grantee in the Bond Questionnaire and Certification documents submitted to the SBOF. Failure to comply may result in the bond proceeds reassignment to a new ready project. If this should occur this grant agreement will be suspended until the entity has demonstrated readiness as determined by the SBOF and the Department.

C. Grantee acknowledges and agrees that this agreement is subject to the SBOF's Bond Project Disbursements



rule, NMAC 2.61.6, as may be amended or re-codified. The rule provides definitions and interpretations of grant language for the purpose of determining whether a particular activity is allowable under the authorizing language of the agreement.]

[THIS SPACE LEFT BLANK INTENTIONALLY]

IN WITNESS WHEREOF, the parties have duly executed Agreement as of the date of execution by the Department.

**GRANTEE**

\_\_\_\_\_  
Entity Name

By: \_\_\_\_\_  
(Type or Print Name)

Its: \_\_\_\_\_  
(Type or Print Title)

\_\_\_\_\_  
Signature of Official with Authority to Bind Grantee

\_\_\_\_\_  
Date

**DEPARTMENT OF FINANCE AND ADMINISTRATION  
LOCAL GOVERNMENT DIVISION**

Its: Division Director

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**STATE OF NEW MEXICO  
CAPITAL GRANT PROJECT  
Request for Payment Form  
Exhibit 1**

**I. Grantee Information**

(Make sure information is complete & accurate)

- A. Grantee: \_\_\_\_\_
- B. Address: \_\_\_\_\_  
(Complete Mailing, including Suite, if applicable)  
\_\_\_\_\_  
City, State, Zip
- C. Phone No: \_\_\_\_\_
- D. Grant No: \_\_\_\_\_
- E. Project Title: \_\_\_\_\_
- F. Grant Expiration Date: \_\_\_\_\_

**II. Payment Computation**

- A. Payment Request No. \_\_\_\_\_
- B. Grant Amount: \_\_\_\_\_
- C. AIPP Amount (If Applicable): \_\_\_\_\_
- D. Funds Requested to Date: \_\_\_\_\_
- E. Amount Requested this Payment: \_\_\_\_\_
- F. Reversion Amount (If Applicable): \_\_\_\_\_
- G. Grant Balance: \_\_\_\_\_
- H.  GF     GOB     STB (attach wire if first draw)
- I.  Final Request for Payment (if Applicable)

**III. Fiscal Year :** \_\_\_\_\_  
(The State of NM Fiscal Year is July 1, 20XX through June 30, 20XX of the following year)

**IV. Reporting Certification:**  I hereby certify to the best of my knowledge and belief, that database reporting is up to date; to include the accuracy of expenditures and grant balance, project status, project phase, achievements and milestones; and in compliance with Article VIII of the Capital Outlay Grant Agreement.

**V. Compliance Certification:**  Under penalty of law, I hereby certify to the best of my knowledge and belief, the above information is correct; expenditures are properly documented, and are valid expenditures or actual receipts; and that the grant activity is in full compliance with Article IX, Sec. 14 of the New Mexico Constitution known as the "anti donation" clause.

\_\_\_\_\_  
**Grantee Fiscal Officer  
or Fiscal Agent (if applicable)**

\_\_\_\_\_  
**Grantee Representative**

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**(State Agency Use Only)**

Vendor Code: \_\_\_\_\_ Fund No.: \_\_\_\_\_ Loc No.: \_\_\_\_\_

I certify that the State Agency financial and vendor file information agree with the above submitted information.

\_\_\_\_\_  
Division Fiscal Officer                      Date

\_\_\_\_\_  
Division Project Manager                      Date

**NOTICE OF OBLIGATION TO REIMBURSE GRANTEE  
EXHIBIT 2**

Notice of Obligation to Reimburse Grantee # \_\_\_\_\_

DATE: \_\_\_\_\_

TO: Department Representative: \_\_\_\_\_

FROM: Grantee Entity: \_\_\_\_\_  
Grantee Official Representative: \_\_\_\_\_

SUBJECT: Notice of Obligation to Reimburse Grantee  
Grant Number: \_\_\_\_\_  
Grant Termination Date: \_\_\_\_\_

As the designated representative of the Department for Grant Agreement number \_\_\_\_\_ entered into between Grantee and the Department, I certify that the Grantee has submitted to the Department the following third party obligation executed, in writing, by the third party's authorized representative:

Vendor or Contractor: \_\_\_\_\_

Third Party Obligation Amount: \_\_\_\_\_

Vendor or Contractor: \_\_\_\_\_

Third Party Obligation Amount: \_\_\_\_\_

I certify that the State is issuing this Notice of Obligation to Reimburse Grantee for permissible purposes within the scope of the project description, subject to all the terms and conditions of the above referenced Grant Agreement.

Grant Amount (Minus AIPP if applicable): \_\_\_\_\_

The Amount of this Notice of Obligation: \_\_\_\_\_

The Total Amount of all Previously Issued Notices of Obligation: \_\_\_\_\_

The Total Amount of all Notices of Obligation to Date: \_\_\_\_\_ **\$ 0.00**

*Note: Contract amounts may exceed the total grant amount, but the invoices paid by the grant will not exceed the grant amount.*

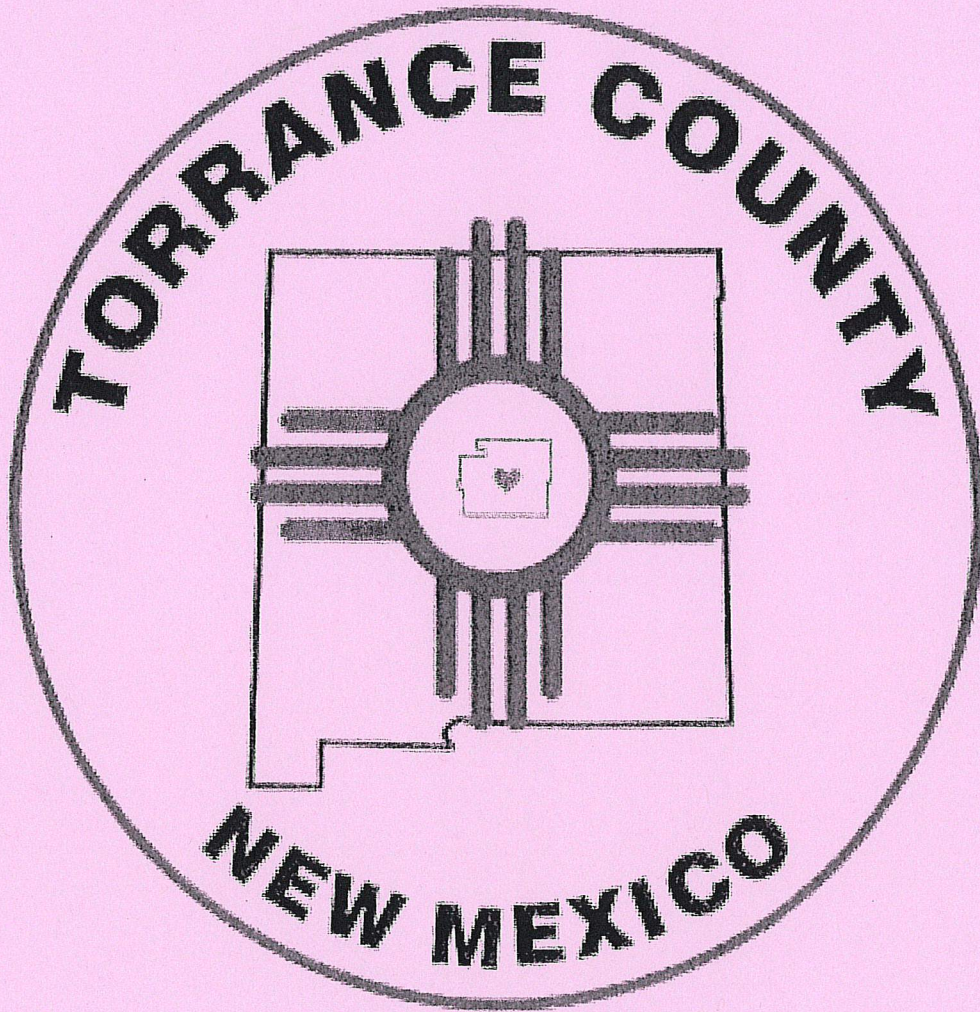
Department Rep. Approver: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

1 Administrative and/or Indirect Cost – generally, the legislation authorizing the issuance of bonds prohibits the use of its proceeds for indirect expenses (e.g. penalty fees or damages other than pay for work performed, attorney fees, and administrative fees). Such use of bond proceeds shall not be allowed unless specifically authorized by statute.



*Agenda Item*  
*No. 12-A*

**Application Cover Sheet  
 FY22 Local DWI Program Distribution and Grant Funding  
 Local Government Division - DFA**

County/Municipality: TORRANCE COUNTY

**DWI Program Coordinator:**

Name: DR. TRACEY MASTER  
 Address: PO BOX 2902  
 City, Zip: ESTANCIA 87016  
 Telephone: 505-705-0332  
 E-Mail: TMASTER@TCNM.US

**Address where payment is received as listed on current W-9:**

Contact Person: TRACY SEDILLO  
 Mailing Address: PO BOX 318  
 City, Zip: ESTANCIA 87016  
 Telephone: 505-544-4800  
 E-Mail: TSEDILLO@TCNM.US

Indicate amounts budgeted for each component area.

	<u>Distribution</u>	<u>Grant</u>	<u>Component Total</u>
Prevention	\$ 46,787.00	\$ 49,500.00	\$ 96,287.00
Law Enforcement	\$ 10,000.00	\$ 15,000.00	\$ 25,000.00
Screening	\$ 0.00	\$ 0.00	\$ 0.00
Treatment	\$ 0.00	\$ 11,100.00	\$ 11,100.00
Compl. Mtr./track	\$ 1,850.00	\$ 0.00	\$ 1,850.00
Coord/Plan& Eval.	\$ 14,850.00	\$ 62,403.00	\$ 77,253.00
Alt. Sentencing	\$ 23,300.00	\$ 0.00	\$ 23,300.00
Total	\$ 96,787.00	\$ 138,003.00	\$ 234,790.00
	Total Distrib. Request	Total Grant Request	Total Program Request

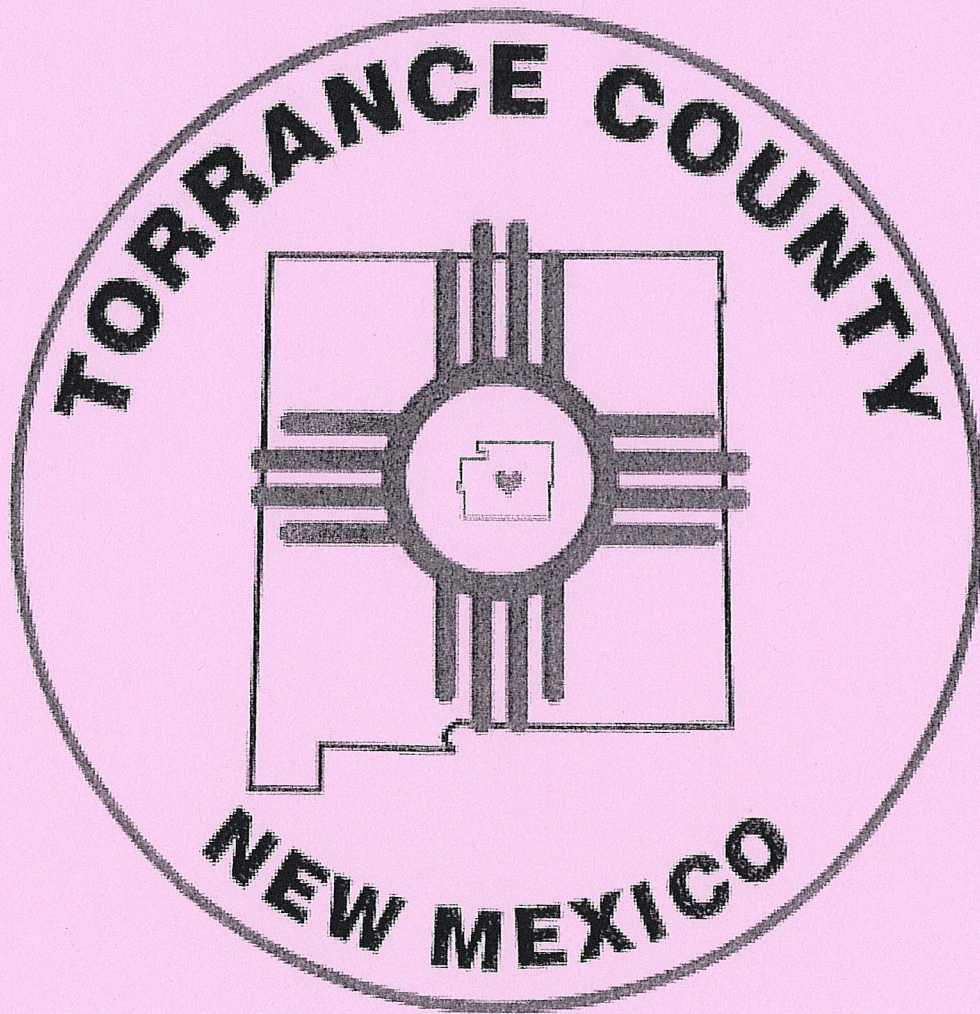
**Certification:**

The attached resolution adopted by the governing body of TORRANCE COUNTY on 2/24/2021 authorizes the  
 (Applicant) (Date)  
 applicant to file this application for assistance from the State of New Mexico. To the best of my knowledge,  
 the information presented in this application is true and correct.

RYAN SCHWEBACH, COMMISSION CHAIR

Printed Name/Title

Signature of County Commissioner/Mayor



*Agenda Item  
No. 12-B*

## New Mexico Behavioral Health Collaborative



Secretary David R. Scrase, M.D.—Chair    Secretary Kathleen Kunkel— Co-Chair  
Bryce Pittenger, LPCC—Interim CEO

PO Box 2348, Santa Fe NM 87504  
505.476.9266 Phone  
505.476.9272 Fax

02/05/2021  
Torrance County  
300 S. 8th St.  
Estancia, NM 87016

Dear Torrance County,  
For the CYFD BHS State Fiscal Year (SFY) 2021 funding for the 12-month period from July 1, 2020 through June 30, 2021, these dollars were provided by CYFD BHS and are the latest values as of the date of this letter. While these allocations are being provided to you, please note that these are subject to change and may change in the future contingent upon, but not limited to, funding availability and expenditure rates. Expenditure rates will be closely monitored in SFY 2021 and funds will be reallocated as necessary.

### **Fund Allocation**

Fed : DV-FVPSA10 : Family Violence Prevention Services ACT Grant (8580) : Survivor Services : \$2,000.00  
Fed : DV-FVPSA10 : Family Violence Prevention Services ACT Grant (8589) : Survivor Services : \$2,600.00  
Fed : DV-FVPSA10 : Family Violence Prevention Services ACT: CARES Act (CARESD) : Survivor Services : \$300.00  
State : DV-DVGF20 : GF : Domestic Violence (004307) : DV Offender Treatment and Intervention : \$2,300.00  
State : DV-DVGF20 : GF : Domestic Violence (004307) : Survivor Services : \$62,712.00  
State : DV-DVGF30 : State Match FVPSA (004307) : Survivor Services : \$1,000.00  
State : DV-DVOTI30 : Domestic Violence Offender (004607) : DV Offender Treatment and Intervention : \$2,400.00

If you have questions regarding your allocations, please contact your CYFD BHS Program Manager(s).

Best Regards,

Bryce Pittenger, LPCC  
Director Behavioral Health Services  
Children, Youth and Families Department  
1120 Paseo De Peralta RM. 209  
Santa Fe, NM 87502  
505-280-4370



## Cheryl Allen

---

**From:** Anna Martinez  
**Sent:** Monday, February 8, 2021 3:20 PM  
**To:** Cheryl Allen  
**Subject:** FW: Allocation Adjustment to Survivor Services  
**Attachments:** Torrance County CYFD BHS-allocation-letter(193).pdf; TORRANCE - CYFD FY21 Survivor Line-Item Template V1.xlsx

**From:** Magnusson, Britta, CYFD <Britta.Magnusson@state.nm.us>  
**Sent:** Friday, February 5, 2021 4:25 PM  
**To:** Anna Martinez <amartinez@tcnm.us>  
**Subject:** Allocation Adjustment to Survivor Services

Hey Anna,

✓ 3 not #

So you have been awarded additional funding for Survivor Services. \$20,712.00 total. I did take out 18% (#728.16) for the administrative fee and the remainder (\$16,983.84) to Supplies. But you can distribute the money to whatever line items you'd like. You do need to move funds to "fringe benefits" if you could please.

2/1/2021 ST 26817

Torrance County

Torrance County -  
Project Office

Domestic  
Violence  
Domestic  
Violence

Survivor Services

Survivor Services

It's late Friday, so if you have questions please contact me next week.

Thanks

*Britta Magnusson*

Domestic Violence Program Specialist  
Behavioral Health Services, DV Unit  
NM Children Youth and Families Department  
505-467-9872

cyfd

New Mexico Children  
Youth and Families

PULL TOGETHER

TEEN  
DATING  
VIOLENCE  
AWARENESS  
MONTH



Let's make New Mexico the best place to be a kid. FOSTER or ADOPT a New Mexico Youth: 1-800-432-2075  
Report suspected child abuse or neglect by calling #SAFE (#7233) from a cell phone or 1-855-333-SAFE.

Please print this email only if absolutely necessary...thanks..

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CYFD Domestic Violence Unit  
FY21 Line-Item Invoice

<b>Provider:</b>	Torrance County - Project Office
<b>Invoice Month:</b>	
<b>Invoice Type:</b>	Original
<b>Project:</b>	Survivor Services
<b>Date Submitted:</b>	

Enter available fund pools and available allocations (current balances) for this Project from BHSdstar on this page. Then complete invoice on page 2 and invoice this month's billable services to available Fund Pool allocations. Print, sign (may use electronic signature in Acrobat), and upload to BHSdstar along with Monthly Data Collection Tool and backup documentation. If invoicing multiple funds for this project this month, upload this [identical] invoice and backup with each invoice amount.

Fund Pool Code & Number	Project	Current Available Allocation Balance <small>update with each invoice from balances listed in BHSdstar</small>	Amount Invoiced, FY20	Remaining Balance
DV-FVPSA10 : FVPSA (8589)	Survivor Services		\$ -	\$ -
DV-DVGF30 : State Match FVPSA (004307)	Survivor Services		\$ -	\$ -
DV-DVGF20 : GF : (004307)	Survivor Services	\$ 28,391.89	\$ -	\$ 28,391.89
DV-FVPSA10 : FVPSA (8580)	Survivor Services	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
<b>Totals:</b>		<b>\$ 28,391.89</b>		<b>\$ 28,391.89</b>

**Provider Certification:**

I certify that the information and amounts contained in this invoice and accompanying Data Collection Tool are true, accurate and complete, in compliance with my Scope of Work, Provider Agreement, applicable law and that request for payment of these services has not been previously submitted to CYFD or any other State or Federal grantor nor has payment for these services rendered been received.

Name of Authorized Signer

---

Authorized Signature

Torrance County - Project Office FY21 Invoice, Survivor Services,

Budget Version: 1      Line Item Invoice (Amounts Billed This Month)      Budget Approval Date: 7/1/2020

Line Item	Approved Budget	Total Previously Invoiced	Amount This Invoice	Line Item Adjustment Request	Adjusted Budget (if applicable)	Remaining Balance	% Line-Item Remaining
Personnel	\$ 26,440.61	\$ 22,242.21	\$ -			\$ 4,198.40	15.9%
Fringe Benefits	\$ 4,100.00	\$ 5,051.32	\$ -			\$ (951.32)	-23.2%
Travel	\$ 439.13	\$ 22.01	\$ -			\$ 417.12	95.0%
Direct Program Supplies	\$ 17,723.84	\$ 387.24	\$ -			\$ 17,336.60	97.8%
Over Allocated on Budget	\$ (34.00)		\$ -			\$ (34.00)	
Contracts/Consultants	\$ 3,000.00	\$ 1,750.54	\$ -			\$ 1,249.46	41.6%
Other Costs	\$ 5,648.26	\$ 5,435.64	\$ -			\$ 212.62	3.8%
<b>Total Direct Costs:</b>	<b>\$ 57,317.84</b>	<b>\$ 34,888.96</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 22,428.88</b>	
Admin Fee %:	18.00%		18.00%		18.00%	18.00%	
Admin Fee:	\$ 10,994.16	\$ 5,031.15	\$ -			\$ 5,963.01	54.2%
<b>Total:</b>	<b>\$ 68,312.00</b>	<b>\$ 39,920.11</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 28,391.89</b>	

You have one or more line items overspent by more than 10%. Please adjust in the in the budget adjustment section above and enter an explanation on the next page.

Fund Pool(s) for Survivor Services	Available Allocation Balance (listed in BHSDstar)	Amount of Total to Invoice to Each Fund Pool	Remaining Balance
DV-FVPSA10 : FVPSA (8589)			
DV-DVGF30 : State Match FVPSA (004307)			
DV-DVGF20 : GF : (004307)	\$ 28,391.89	\$ -	\$ 28,391.89
DV-FVPSA10 : FVPSA (85)	\$ 2,000.00	\$ -	\$ 2,000.00
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
<b>Total Invoiced for Survivor Services Project in :</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total Invoiced Forward to Next Month	
Personnel	\$ 22,242.21
Fringe Benefits	\$ 5,051.32
Travel	\$ 22.01
Direct Program Supplies	\$ 387.24
Contracts/Consultants	\$ 1,750.54
Other Costs	\$ 5,435.64
Admin Fee	\$ 5,031.15



Torrance County Grants Committee

Grant review Summary

Department & Project Manager: Domestic Violence Anna Marintez Date: 2/11/2021

Type of Grant: Reimbursable Match Other:

Table with grant details: Name of Grant (Domestic Violence), Grantor (NMCYFD), Grant Funding (\$47,600.00 Original, \$20,712.00 Additional, \$68,312.00 Total), Administration Fee (\$10,994.16), Report Requirements (Monthly billing), Project Description (Provide Domestic Violence Offender Treatment & Intervention Services), Legal Requirements (Signed contracts), Committee Concerns (admin fee remains in program, admin fee = \$3,728.16)

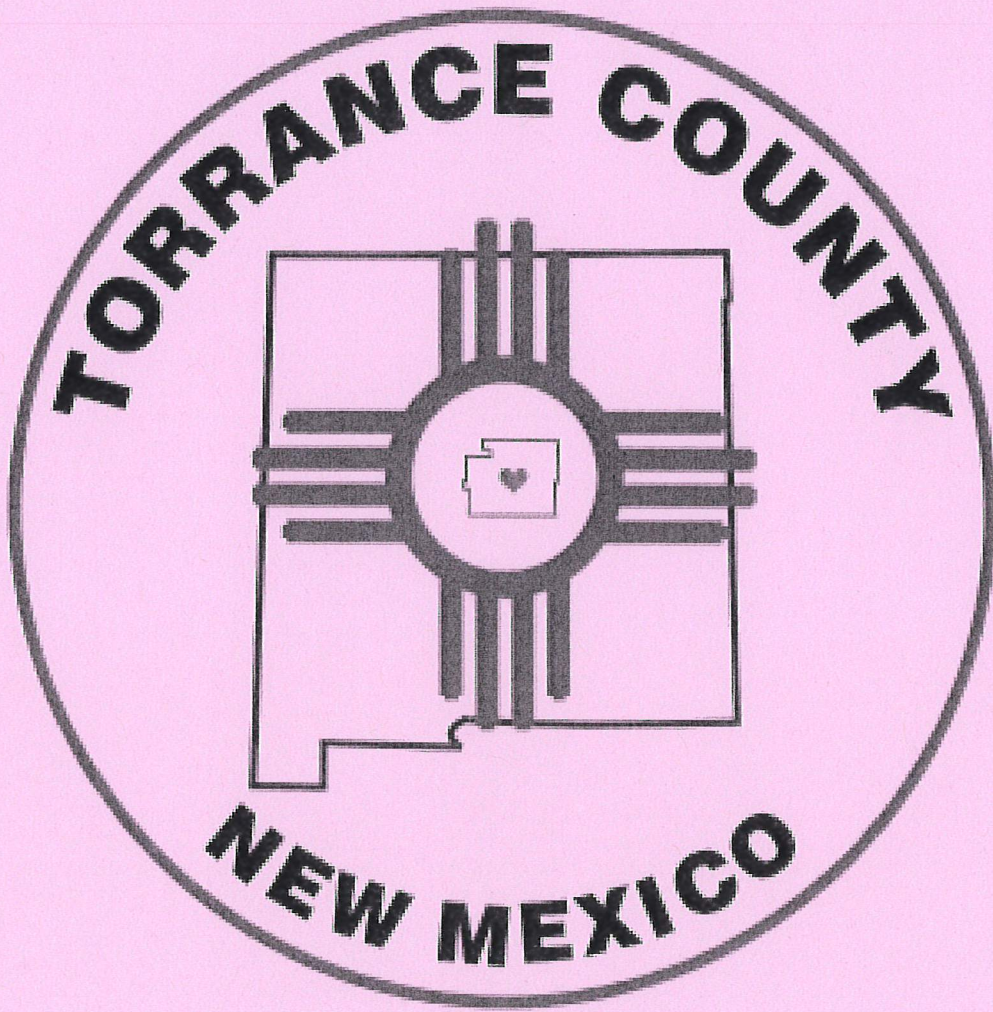
Recommend: Approve, Approve With Conditions, Do Not Approve

Grants Committee: Janice Y. Barale County manager

Purchasing Director

County Treasurer Grant Coordinator

Finance Director



*Agenda Item  
No. 13-A*

**STATE OF NEW MEXICO  
TORRANCE COUNTY**

**ANNUAL FINANCIAL REPORT  
AND INDEPENDENT AUDITORS' REPORT**

**FOR THE YEAR ENDED JUNE 30, 2020**

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2020**

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2020**

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2020**

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
OFFICIAL ROSTER (UNAUDITED)  
AS OF JUNE 30, 2020**

**ELECTED OFFICIALS**

Kevin McCall ..... County Commissioner – District 1  
Ryan Schwebach ..... County Commissioner – District 2  
Javier Sanchez..... County Commissioner – District 3  
Jesse Lucero..... County Assessor  
Linda Jaramillo ..... County Clerk  
Martin Rivera..... County Sheriff  
Tracy L. Sedillo ..... County Treasurer  
Josie Chavez..... County Probate Judge

**ADMINISTRATIVE OFFICIAL**

Wayne Johnson ..... County Manager  
Janice Y. Barela ..... Deputy County Manager  
Jeremy Oliver ..... Finance Director  
Noah J. Sedillo ..... Chief Procurement Officer



## INDEPENDENT AUDITORS' REPORT

Honorable Brian S. Colón, Esq.  
New Mexico State Auditor  
Santa Fe, New Mexico  
and

Honorable Members of the Board of County Commissioners  
Torrance County  
Estancia, 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 comparisons for the general fund and major special revenue fund of Torrance County, New Mexico (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

6747 ACADEMY ROAD NE, STE. A  
ALBUQUERQUE, NM 87109  
P: 505.822.5100 | F: 505.822.5106  
KUBIAKCPA.COM

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 County, as of June 30, 2020, and the respective changes in financial position thereof and the respective budgetary comparisons 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.

## **Other Matters**

### *Required Supplementary Information*

The County has omitted 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 the 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 that the *County's Proportionate Share of the Net Pension Liability* and their *Proportionate Share of the OPEB Liability* on pages 51, 52 and 55, the *Schedule of the County's Contributions* on pages 53, 54 and 56, and the notes to the required supplementary information, on page 57 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 and historical context. We have applied certain limited procedures to the Schedule of the *County's Proportionate Share of the Net Pension Liability* and *County's Proportionate Share of the OPEB Liability* in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements for all nonmajor funds 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.

The combining and individual fund financial statements and other schedules 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 other schedules required by Section 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Kubiak Melton & Associates, LLC*

Kubiak Melton & Associates, LLC  
Auditors – Business Consultants - CPAs

Albuquerque, New Mexico  
November 25, 2020

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
STATEMENT OF NET POSITION  
AS OF JUNE 30, 2020**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 4,726,312
Investments	2,034,556
Receivables:	
Property Tax Receivable	1,285,168
Other Taxes	1,404,950
Other Receivables, Net	2,302,793
Prepaid Expenses	197,215
<b>Total Current Assets</b>	<b>11,950,994</b>
Noncurrent assets:	
Restricted Cash and Cash Equivalents	178,069
Capital Assets Not Being Depreciated	839,334
Capital Assets Being Depreciated	26,093,919
Less: Accumulated Depreciation	(13,607,807)
<b>Total Noncurrent Assets</b>	<b>13,503,515</b>
Deferred Outflows of Resources of Resources:	
Deferred Outflows - Pension Related	1,344,477
Deferred Outflows - OPEB Related	224,541
<b>Total Deferred Outflows of Resources</b>	<b>1,569,018</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 27,023,527</b>
<b>LIABILITIES AND NET POSITION</b>	
Current Liabilities:	
Accounts Payable	\$ 2,512,940
Accrued Salaries and Benefits	164,861
Accrued Interest Payable	17,015
Accrued Compensated Absences	232,855
Current Portion of Capital Lease Payable	36,079
Current Portion of Long-term Debt	499,065
<b>Total Current Liabilities</b>	<b>3,462,815</b>
Noncurrent Liabilities:	
Capital Lease Payable	76,811
Net Pension Liability	6,911,847
Net OPEB Liability	2,739,494
Long-term Debt Due After One Year	2,389,346
<b>Total Noncurrent Liabilities</b>	<b>12,117,498</b>
<b>TOTAL LIABILITIES</b>	<b>15,580,313</b>
Deferred Inflows of Resources:	
Deferred Inflows - Pension Related	281,907
Deferred Inflows - OPEB Related	1,697,813
<b>Total Deferred Inflows of Resources</b>	<b>1,979,720</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	10,324,145
Restricted	7,369,282
Unrestricted	(8,229,933)
<b>Total Net Position</b>	<b>9,463,494</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 27,023,527</b>

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
<b>Governmental Activities</b>					
General Government	\$ 5,747,988	\$ 203,433	\$ 937,674	\$ 72,589	\$ (4,534,292)
Public Safety	25,497,240	20,424,074	1,086,011	72,802	(3,914,353)
Public Works	3,228,843	24,526	1,720,397	658,031	(825,889)
Culture and Recreation	237,221	-	-	-	(237,221)
Health and Welfare	354,855	200	-	25,618	(329,037)
Interest on Long-term Debt	94,650	-	-	-	(94,650)
Total Governmental Activities	<u>\$ 35,160,797</u>	<u>\$ 20,652,233</u>	<u>\$ 3,744,082</u>	<u>\$ 829,040</u>	<u>(9,935,442)</u>
<b>General Revenues:</b>					
Taxes:					
Property Taxes levied for general purposes					4,913,026
Gross Receipts Taxes					4,001,071
Gasoline and Motor Vehicle Taxes					654,584
Other Taxes					98,250
Payments in Lieu of Taxes					350,561
Investment Income					192,709
Miscellaneous Income					434,423
Subtotal, General Revenues					<u>10,644,624</u>
Change in Net Position					709,182
Net Position, Beginning					8,553,168
Restatement					<u>201,144</u>
Net Position, As Restated					<u>8,754,312</u>
<b>Net Position, Ending</b>					<u>\$ 9,463,494</u>

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
BALANCE SHEET – GOVERNMENTAL FUNDS  
AS OF JUNE 30, 2020**

	<u>General Fund</u>	<u>ICE Inmate Care</u>	<u>Total Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 135,153	\$ 789	\$ 4,590,370	\$ 4,726,312
Restricted Cash	-	-	178,069	178,069
Investments	2,034,556	-	-	2,034,556
Receivables:				
Property Taxes	1,186,920	-	98,248	1,285,168
Other Taxes	189,496	-	1,215,454	1,404,950
Other Receivables, Net	-	2,101,429	201,364	2,302,793
Prepaid Expenses	180,529	-	16,686	197,215
<b>TOTAL ASSETS</b>	<u>\$ 3,726,654</u>	<u>\$ 2,102,218</u>	<u>\$ 6,300,191</u>	<u>\$ 12,129,063</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 49,787	\$ 2,103,010	\$ 360,143	\$ 2,512,940
Accrued Salaries and Benefits	102,432	-	62,429	164,861
<b>TOTAL LIABILITIES</b>	<u>152,219</u>	<u>2,103,010</u>	<u>422,572</u>	<u>2,677,801</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue:				
Property Taxes	1,101,490	-	91,535	1,193,025
<b>TOTAL DEFERRED INFLOWS</b>	<u>1,101,490</u>	<u>-</u>	<u>91,535</u>	<u>1,193,025</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>1,253,709</u>	<u>2,103,010</u>	<u>514,107</u>	<u>3,870,826</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid Expenses	180,529	-	16,686	197,215
Restricted For:				
Special Revenue Funds	-	-	4,206,384	4,206,384
Debt Service Funds	-	-	569,959	569,959
Capital Projects Funds	-	-	828,347	828,347
Mimimum Fund Balance	1,594,161	-	170,431	1,764,592
Unassigned	698,255	(792)	(5,723)	691,740
<b>TOTAL FUND BALANCES</b>	<u>2,472,945</u>	<u>(792)</u>	<u>5,786,084</u>	<u>8,258,237</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 3,726,654</u>	<u>\$ 2,102,218</u>	<u>\$ 6,300,191</u>	<u>\$ 12,129,063</u>



**STATE OF NEW MEXICO  
TORRANCE COUNTY  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
AS OF JUNE 30, 2020**

**Total Fund Balance - Governmental Funds** \$ 8,258,237

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds

Capital Assets, Net 13,325,446

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 GASB 68 - Pension	1,344,477
Deferred Outflows of Resources Related to GASB 75 - OPEB	224,541
Deferred Inflows of Resources Related to GASB 68 - Pension	(281,907)
Deferred Inflows of Resources Related to GASB 75 - OPEB	(1,697,813)

Delinquent property taxes not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities

1,193,025

Special assessment district revenue not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities

Long-term and certain other liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term and other liabilities at year end consist of:

Accrued Interest Payable	(17,015)
Accrued Compensated Absences	(232,855)
Current Portion of Long-term Debt	(499,065)
Capital Leases Payable	(112,890)
Long-term Debt	(2,389,346)
Net Pension Liability (GASB 68)	(6,911,847)
Net OPEB Liability (GASB 75)	(2,739,494)

**Total Net Position of Governmental Activities** \$ 9,463,494

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>	<u>ICE Inmate Care</u>	<u>Total Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes	\$ 5,012,261	\$ -	\$ 399,661	\$ 5,411,922
Gross Receipts Taxes	596,647	-	3,404,424	4,001,071
Gasoline and Motor Vehicle Taxes	57,645	-	596,939	654,584
Other Taxes	-	-	98,250	98,250
Federal Operating Grants	-	-	24,684	24,684
State Operating Grants	767,636	-	2,951,762	3,719,398
State Capital Grants	-	-	829,040	829,040
Payments in Lieu of Taxes	350,561	-	-	350,561
Charges for Services	178,607	20,241,545	232,081	20,652,233
Investment Income	-	-	192,709	192,709
Miscellaneous Income	24,290	-	410,133	434,423
<b>TOTAL REVENUES</b>	<u>6,987,647</u>	<u>20,241,545</u>	<u>9,139,683</u>	<u>36,368,875</u>
<b>EXPENDITURES</b>				
Current				
General Government	4,043,624	-	671,304	4,714,928
Public Safety	1,552,023	20,242,337	3,119,773	24,914,133
Public Works	-	-	2,871,870	2,871,870
Culture and Recreation	-	-	237,221	237,221
Health and Welfare	-	-	353,625	353,625
Capital Outlay	214,215	-	1,817,476	2,031,691
Debt Service:				
Principal	-	-	561,501	561,501
Interest	-	-	77,635	77,635
<b>TOTAL EXPENDITURES</b>	<u>5,809,862</u>	<u>20,242,337</u>	<u>9,710,405</u>	<u>35,762,604</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,177,785</u>	<u>(792)</u>	<u>(570,722)</u>	<u>606,271</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	151,418	-	2,291,527	2,442,945
Transfers Out	(968,200)	-	(1,474,745)	(2,442,945)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(816,782)</u>	<u>-</u>	<u>816,782</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	361,003	(792)	246,060	606,271
<b>FUND BALANCE, BEGINNING</b>	2,060,290	-	5,390,532	7,450,822
<b>RESTATEMENT</b>	51,652	-	149,492	201,144
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>2,111,942</u>	<u>-</u>	<u>5,540,024</u>	<u>7,651,966</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 2,472,945</u>	<u>\$ (792)</u>	<u>\$ 5,786,084</u>	<u>\$ 8,258,237</u>

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

**Net Changes in Fund Balance - Governmental Funds** \$ 606,271

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

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. This is the amount by which depreciation exceeded capital outlays in the period:

Capital Outlay (net)	2,031,691	
Depreciation Expense	(1,386,928)	
Excess (Deficiency) of Capital Outlay over Depreciation Expense		644,763

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds:

Change in Property Taxes	(23,260)
Change in GRT Equilization	(475,636)

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

Pension Expense	(863,116)
OPEB Expense	297,095

In the Statement of Activities, certain operating expenses including compensated absences and long term debt payments are measured by the amounts incurred during the year. In the fund financial statements, however, expenditures are measured by the amount of financial resources used (essentially the amounts actually paid):

(Increase) Decrease in Accrued Compensated Absences	(21,421)
(Increase) Decrease in Accrued Interest Payable	(17,015)
Principal Payments on Debt and Capital Lease Payable	561,501

**Change in Net Position of Governmental Activities** **\$ 709,182**

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
STATEMENT OF REVENUES EXPENDITURES & CHANGES IN FUND BALANCE, BUDGET  
(NON-GAAP BUDGETARY BASIS) AND ACTUAL (NON-GAAP BUDGETARY BASIS) –  
GENERAL FUND 401  
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes:				
Property Taxes	\$ 5,164,235	\$ 5,164,235	\$ 4,926,831	\$ (237,404)
Gross Receipts Taxes	445,954	504,954	463,688	(41,266)
Gasoline and Motor Vehicle Taxes	51,147	51,147	52,760	1,613
State Operating Grants	636,052	760,636	767,636	7,000
Payments in Lieu of Taxes	484,718	484,718	350,561	(134,157)
Charges for Services	171,468	198,905	178,607	(20,298)
Investment Income	-	-	-	-
Miscellaneous Income	32,621	32,621	24,290	(8,331)
<b>TOTAL REVENUES</b>	<u>6,986,195</u>	<u>7,197,216</u>	<u>6,764,373</u>	<u>(432,843)</u>
<b>EXPENDITURES</b>				
Current				
General Government	4,507,478	4,522,015	4,037,378	484,637
Public Safety	1,638,739	1,638,239	1,593,157	45,082
Capital Outlay	19,405	216,389	215,942	447
<b>TOTAL EXPENDITURES</b>	<u>6,165,622</u>	<u>6,376,643</u>	<u>5,846,477</u>	<u>530,166</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>820,573</u>	<u>820,573</u>	<u>917,896</u>	<u>(963,009)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	46,989	46,989	46,989	-
Transfers Out	(1,278,200)	(1,278,200)	(968,200)	310,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,231,211)</u>	<u>(1,231,211)</u>	<u>(921,211)</u>	<u>310,000</u>
<b>INCREASE (DECREASE)</b>	<u>(410,638)</u>	<u>(410,638)</u>	<u>\$ (3,315)</u>	<u>\$ (653,009)</u>
<b>PRIOR YEAR CASH BALANCE BUDGETED</b>	<u>\$ -</u>	<u>\$ -</u>		

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

Revenues, Actual on a Budget Basis	\$ 6,811,362
Revenues, Actual on Modified Accrual Basis	<u>7,139,065</u>
Adjustments to revenues for property tax and grant revenues	<u>\$ (327,703)</u>
Expenditures, Actual on a Budget Basis	\$ 6,814,677
Expenditures, Actual on Modified Accrual Basis	<u>6,778,062</u>
Adjustments to expenditures for general government, and transfers	<u>\$ 36,615</u>

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
STATEMENT OF REVENUES EXPENDITURES & CHANGES IN FUND BALANCE, BUDGET  
(NON-GAAP BUDGETARY BASIS) AND ACTUAL (NON-GAAP BUDGETARY BASIS) – ICE  
INMATE CARE FUND 825  
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	6,000,000	19,755,000	18,140,116	(1,614,884)
Miscellaneous Income	-	-	-	-
<b>TOTAL REVENUES</b>	<u>6,000,000</u>	<u>19,755,000</u>	<u>18,140,116</u>	<u>(1,614,884)</u>
<b>EXPENDITURES</b>				
Current				
General Government	-	-	-	-
Public Safety	6,000,000	19,755,000	18,139,327	1,615,673
<b>TOTAL EXPENDITURES</b>	<u>6,000,000</u>	<u>19,755,000</u>	<u>18,139,327</u>	<u>1,615,673</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>789</u>	<u>(3,230,557)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds From Sales of Equipment	-	-	-	-
Other Financing Uses	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>INCREASE (DECREASE)</b>	<u>-</u>	<u>-</u>	<u>\$ 789</u>	<u>\$ (3,230,557)</u>
<b>PRIOR YEAR CASH BALANCE BUDGETED</b>	<u>\$ -</u>	<u>\$ -</u>		

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

Revenues, Actual on a Budget Basis	\$ 18,140,116
Revenues, Actual on Modified Accrual Basis	<u>20,241,545</u>
Adjustments to revenues for property tax and grant revenues	<u>\$ (2,101,429)</u>
Expenditures, Actual on a Budget Basis	\$ 18,139,327
Expenditures, Actual on Modified Accrual Basis	<u>20,242,337</u>
Adjustments to expenditures for general government, and transfers	<u>\$ (2,103,010)</u>

STATE OF NEW MEXICO  
TORRANCE COUNTY  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
AS OF JUNE 30, 2020

	Agency Funds
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 582,749
Property Taxes Receivable	1,261,337
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 1,844,086</b>
 <b>LIABILITIES</b>	
Deposits Held in Trust	\$ 582,749
Due to Other Taxing Entities	1,261,337
<b>TOTAL LIABILITIES</b>	<b>\$ 1,844,086</b>

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies**

Torrance County (the "County") is a political sub-division of the State of New Mexico established under the provisions of Section 14-14-1 of NMSA, 1978 compilation and regulated by the constitution of the State of New Mexico. The County operates under a Board of County Commissions-manager form of government and provides the following services as authorized by public law: public safety (sheriff, fire, emergency medical, etc.), roads, health and social services, recreation, sanitation, planning and zoning, property assessment, tax collection and general administrative services.

The County is a body politic and corporate under the name and form of government selected by its qualified electors. The County 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 county and its inhabitants;
7. Preserve peace and order within the county; and
8. Establish rates for services provided by the County utilities and 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 County is presented to assist in the understanding of the County's financial statements. The financial statements and notes are the representation of the County's management who is responsible for their integrity and objectivity. The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental entities.

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 County implemented this standard during the fiscal year ended June 30, 2017. See *Note 15*.

*A. Financial Reporting Entity*

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61. Blended component units, though 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.

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

*A. Financial Reporting Entity (continued)*

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 County has no component units, and is not a component unit of another governmental agency.

*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 County does not have any *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, the governmental activities column (a) is presented on a consolidated basis by column, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt obligations. The County's net position are 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 segment 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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



**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

*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 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 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 of time, reimbursement and contingencies imposed by the provider are 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.

Property taxes, 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. 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. 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.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the County's taxpayer or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County's general revenues. Program revenues are categorized as (a) charges for services, which include revenues collected for fees and use of County facilities, etc., (b) program-specific operating grants, which includes revenues received from state and federal sources 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 County reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The County 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.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

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

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

Under the requirements of GASB Statement No. 34, the County is required to present certain of its governmental funds as major based upon certain criteria. The major funds presented in the fund financial statements include the following, which includes funds that were not required to be presented as major but were at the discretion of management:

The *General Fund (401)* 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.

The *ICE Inmate Care Fund (825)* is used to account for the payments for Immigration & Customs Enforcement inmates that are housed at Corrections Corporation of America – Torrance County Detention Facility under Torrance County's agreement. Authority is the County Commission. This is a special revenue fund.

Additionally, the government reports the following agency fund:

*Fiduciary funds (700)* are purely custodial (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are used to account for the collection and payment of property taxes to other governmental agencies.

*Agency funds*—used to account for assets that government holds for others in an agency capacity.

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 various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

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

**Deposits and Investments:** The County'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 County to invest in Certificates of Deposit, obligations of the U.S. Government, and the State Treasurer's Investment Pool.

Investments for the County 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.

**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 funds and reduces its related cost as a reimbursement.

All other interfund transactions are treated as transfers. Transfers between governmental 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.

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

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10th and April 10th. Property taxes uncollected after May 10th are considered delinquent. The taxes attach as an enforceable lien on property as of January 1st.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

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

**Inventory:** The County's method of accounting for inventory is the consumption method. Under the consumption approach, the government reports inventory they purchase as an asset and defer the recognition of the expenditures until the period in which the inventories actually are consumed. Inventory is valued at cost and consists of supplies and materials. The cost of purchased supplies and materials is recorded as an expenditure at the time individual inventory items are consumed. The County did not have material inventory as of June 30, 2020.

**Prepaid Expenses:** Prepaid expenses include insurance payments to vendors and reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide financial statements and the governmental fund financial statements.

**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 expended. Descriptions for the related restriction of net position for special revenue, debt service and capital projects are found in the notes to the financial statements.

**Capital Assets:** Capital assets are recorded at historical cost and depreciated over their estimated useful lives (with no salvage value). Capital assets are defined by the County as assets with an initial individual cost of more than \$5,000 in accordance with Section 12- 6-10 NMSA 1978 and an estimated useful life in excess of one year. Donated capital assets are recorded at their estimated fair value at the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

Other costs incurred for repairs and maintenance are expensed as incurred. The County does not capitalize interest in regard to its capital assets. The County capitalizes purchased software but has not internally developed software.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands.

Straight-line depreciation is used based on the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	15-45
Vehicles, Machinery and Equipment	4-20
Infrastructure (Roads)	10-40

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

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

**Accrued Salaries and Benefits:** Accrued salaries and benefits are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2020, along with applicable PERA, FICA, and Medicare payable.

**Deferred Outflow of Resources:** *Deferred Outflow of Resources:* In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element represents a use of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The County has multiple types of items that qualify for reporting in this category related to GASB 68 and GASB 75: changes in proportion, net difference between expected and actual experience and employer contributions subsequent to measurement date. These total \$1,569,018 and have been reported as deferred outflows of resources. These amounts are reported in the Statement of Net Position. These amounts are deferred and recognized as outflows of resources the next period.

**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 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 deferred inflow of resources.

The County has one item, which arise under the modified accrual basis of accounting, that qualify for reporting in this category. Accordingly, the item, unavailable revenue – property taxes is reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The County has recorded \$1,193,025 related to property taxes considered “unavailable.”

In addition, the County has multiple types of deferred inflows which arise due to the implementation of GASB 68 and GASB 75 and the related net pension liability and net OPEB liability. Accordingly, these items, net difference between projected and actual investment earnings, change in assumptions, and differences between expected and actual experience, are reported on the Statement of Net Position in the amount of \$1,979,720 as of June 30, 2020. Net difference between expected and actual investment earnings are amortized into pension expense over a five-year period. Changes in assumptions are amortized into pension expense over the average remaining service life of the employee participants. Differences between expected and actual experience are amortized into pension expense over the five-year period. Detail is found in the notes and the required supplementary information.

**Unearned Revenue:** The County recognizes grant revenue at the time the related expense is made if the expenditure of funds is the prime factor for determining eligibility for reimbursement; therefore, amounts received and not expended in the Special Revenue Funds are show as unearned revenues. The County had \$0 of unearned revenues as of June 30, 2020.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

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

**Accrued 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 fund that will pay it. 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. The General Fund is typically the fund used to liquidate compensated absences not liquidated by another fund.

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave. Sick leave accumulates at the rate of 3.69 hours per bi-weekly pay period. Accrued sick leave is forfeited upon termination of employment. Full-time County employees accrue annual leave based on hours per bi-weekly pay period and years of service according to the following schedule:

Hours Per Bi-Weekly Pay Period	Accrual Rate Range Per Bi- Weekly Pay Period
64	2.46 - 4.92
72	2.77 - 5.54
80	3.08 - 6.15

Annual leave must be taken within the calendar year. Employees are only allowed to carry over one hundred and sixty (160) hours of annual leave to the next calendar year. Also included in accrued compensated absences is the liability for unused compensatory time.

**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. For bonds issued after GASB 34 was implemented, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method or on a straight-line basis if the difference is inconsequential. For fund financial reporting, bond premiums, discounts as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as other financing sources. 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 County's highest level of decision-making authority is the County Commission. In order for a fund balance commitment to be established, the County Commission must take formal action.

For assigned fund balance, the County Commission, or an official or body to which the County Commission delegates the authority, is authorized to assign amounts to a specific purpose. The authorization policy is in governmental funds other than the general fund. Unassigned 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.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

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

**Fund Balance Classification Policies and Procedures (continued):**

For the classification of fund balances, the County 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 County 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, 2020, the nonspendable fund balance in the governmental funds consists of amounts associated with prepaid expenses in the amount of \$197,215 that are not in spendable form.

**Restricted and Committed Fund Balance:** At June 30, 2020, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$7,369,282 for various County operations as restricted by enabling legislation. The County has no presented committed fund balance on the governmental funds balance sheet.

**Required Minimum Fund Balance.** According to New Mexico State Statute and the New Mexico Department of Finance and Administration (DFA), the County is required to reserve 3/12ths of the General Fund's budgeted expenditures (\$1,594,161) for subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12th of the Road Fund budgeted expenditures be reserved (\$170,431). The County has incorporated this reserve requirement within its financial policies approved by the County Commission. These balances are reported as assigned to subsequent years expenditures in the General Fund. The County is in compliance with these DFA requirements.

**Net Position:** The financial statements net position is reported in three categories: net investment in capital assets, restricted, and unrestricted:

- **Net Investment in Capital Assets** – This component consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any related debt attributable to the acquisition, construction, or improvement of those assets.
- **Restricted Net Position** – Net position is reported as restricted when constraints placed on net position use are either (1) externally imposed by creditors, grantors, contributions or laws or regulations of other governments or (2) imposed by 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 16, 61-65, 90 and 93.
- **Unrestricted Net Position** – Net position that do not meet the definition of “restricted” and “Net Investment in Capital Assets.”

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

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

**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 for the County are management's estimate of depreciation on assets over their estimated useful lives, the current portion of accrued compensated absences, uncollectible amounts of receivables, pension liability, and related deferred inflows and outflows of resources.

**Pensions:** For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, 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.

**Postemployment Benefits Other Than Pensions (OPEB):** For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Mexico Retiree Health Care Authority (NMRHCA) and additions to and deductions from NMRHCA's fiduciary net position have been determined on the same basis as they are reported by NMRHCA. For this purpose, NMRHCA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**COVID-19 (Coronavirus) Pandemic:** In March 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. In response to the COVID-19 Pandemic, the County has seen several significant changes to the County's operations for the last few months of fiscal year 2020 and to the start of fiscal year 2021. In light of recent public health orders mandated by the Office of the Governor, all nonessential staff, and those staff eligible to telecommute were sent home. The safety and health of our employees as well as the general public that we serve is of great importance to the County. We remain committed to the purpose of our County and ensuring that adequate internal controls over financial transactions and reporting were maintained. As a result of this pandemic, the economy in which the County operates has seen significant declines various revenue streams. The related financial impact and duration cannot be reasonably estimated at this time.



**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 2: Stewardship, Compliance, and Accountability**

*Budgetary Information*

Annual budgets of the County are prepared prior to June 1 and must be approved by resolution of the County Commissioners 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 County Commissioners 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 at the fund level.

These budgets are prepared on the Non-GAAP cash budgetary basis. Budgetary basis expenditures exclude encumbrances. The budget secures appropriation of funds for only one year. Carryover funds must be reappropriated in the budget of the subsequent fiscal year.

The budgetary information presented in these financial statements has been properly amended by County Commissioners in accordance with the above procedures. The accompanying Statements of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual present comparisons of the legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2020 is presented. Reconciliations between the Non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

**NOTE 3: Deposits and Investments**

State statutes authorize the investment of County 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. All invested funds of the County properly followed State investment requirements as of June 30, 2020.

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 County. Deposits may be made to the extent that they are insured by an agency of the United States or collateralized as required by County Resolution.

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. All of the County'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  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 3: Deposits and Investments (continued)**

**Custodial Credit Risk – Deposits**

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. New Mexico statutes provide that deposits of public monies in financial institutions must be secured by pledged collateral in an aggregate value equal to one-half of the amount of the public monies deposited after deducting the amount of Federal Deposit Insurance Corporation insurance coverage for each financial institution. At June 30, 2020, \$7,480,0026 of the County's bank balance of \$7,730,026 was exposed to custodial credit risk. Although this amount was uninsured, it was collateralized by collateral held by the pledging bank's trust department, not in the County's name. None of the County's deposits were uninsured and uncollateralized at June 30, 2020.

	<b>US Bank</b>
Total Amount of Deposits	\$ 7,730,026
Less: FDIC Coverage	(250,000)
<b>Total Uninsured Public Funds</b>	7,480,026
Collateral requirement (50% of uninsured public funds)	3,740,013
Pledged Securities	(9,000,000)
<b>Total (Over) Under Collateralized</b>	<b>\$ (5,259,987)</b>

The collateral pledged is listed in the other supplementary information section of this report.

**Investments: State Treasurer's Office Local Government Investment Pool (LGIP)**

*Credit Risk* - With respect to credit risk, the LGIP is rated AAAM by Standard & Poor's. Therefore, the LGIP reports AAAM for credit risk. Public funds are not required to disclose custodial credit risk for external investment pools. Therefore, the LGIP is exempt from this requirement.

*Concentration of Credit Risk – Investments.* GASB Statement No. 40 defines concentration of credit risk as investments of more than 5% in any one issuer. External investment pools, such as the LGIP, are excluded from the requirement of disclosing concentration of credit risk. Therefore, the LGIP is exempt from this disclosure.

*Foreign Currency Risk* - GASB Statement No. 40 defines foreign currency risk as the potential that changes in exchange rates may adversely affect the fair value of an investment or deposit. The LGIP does not have any foreign currency risk as all investments are denominated in US dollars.

*Interest Rate Risk* – GASB Statement No. 40 defines interest rate risk as the potential that interest rate changes may adversely affect the fair value of an investment.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 3: Deposits and Investments (continued)**

As of June 30, 2020, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Weighted Average Maturities</u>	<u>Cost Basis</u>	<u>Fair Value</u>	<u>Rating*</u>
New Mexico LGIP	[25] day WAM (R);			AAAm
	[77] day WAM (F)	\$ 2,034,556	\$ 2,034,556	
		<u>\$ 2,034,556</u>	<u>\$ 2,034,556</u>	

\*Based of Standard & Poor's

The County also has \$178,069 in NMFA reserve cash that is included as restricted cash on the Statement of Net Position.

**Reconciliation of Cash and Cash Equivalents**

**Reconciliation to the Statement of Net Position:**

Cash and Cash Equivalents	\$ 4,726,312
Petty Cash	
Restricted Cash	178,069
Cash - Fiduciary Funds	582,749
Local Government Investment Pool (LGIP)	<u>2,034,556</u>
<b>Total Cash Equivalents and Investments</b>	<b>\$ 7,521,686</b>

Reconciling Items:

Add: Outstanding Checks	\$ 2,425,290
Less: Deposits in Transit	(3,325)
Less: Restricted Cash	(178,069)
Less: Investments in LGIP	(2,034,556)
Less: Petty Cash	<u>(1,000)</u>
<b>Balance as per Bank</b>	<b>\$ 7,730,026</b>

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 3: Deposits and Investments (continued)**

**Fair Value Measurement**

The fair value framework uses a hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

**Level 1** - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Authority has the ability to access.

**Level 2** - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. See above for discussion of valuation methodologies used to measure fair value of investments.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the County believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level within the fair value hierarchy, the County's assets at fair value as of June 30, 2020:

<u>Investment Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
New Mexico LGIP	\$ 2,034,556	\$ -	\$ -
Total	<u>\$ 2,034,556</u>	<u>\$ -</u>	<u>\$ -</u>

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 4: Receivables**

Receivables as of June 30, 2020, are as follows:

	<u>General Fund</u>	<u>ICE Inmate Care</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Current Receivables:</b>				
Property Taxes levied for general purposes	\$ 1,186,920	\$ -	\$ 98,248	\$ 1,285,168
Other Taxes	189,496	-	1,215,454	1,404,950
Other Receivables	-	2,101,429	201,364	2,302,793
<b>Total Current Receivables</b>	<u>1,376,416</u>	<u>2,101,429</u>	<u>1,515,066</u>	<u>4,992,911</u>
Less: Allowance for Uncollectible Accounts	-	-	-	-
<b>Receivables, Net</b>	<u>\$ 1,376,416</u>	<u>\$ 2,101,429</u>	<u>\$ 1,515,066</u>	<u>\$ 4,992,911</u>

Receivables include amounts property taxes, other taxes, and other receivables such as amounts due from other governments. All receivables are current and therefore due within one year. Receivables are reported net of an allowance or uncollectible accounts. The County considered all receivables to be collectable as of June 30, 2020 and therefore, no provision for allowances were made.

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$1,193,025 that were not collected within the period of availability have been reclassified as deferred inflow of resources in the governmental fund financial statements.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 5: Transfers**

Net operating transfers, made to close out funds and to supplement other funding sources in the normal course of operations, were as follows:

<b>Fund #</b>	<b>Governmental Funds</b>	<b>Transfers In</b>	<b>Transfers Out</b>
401	General Fund	\$ 151,418	\$ 968,200
403	Farm and Range	32,500	-
411	Fire Tax Pool	52,455	-
412	County Fair	19,000	-
419	EVSWA	60,000	-
428	Volunteer Recruitment	50,000	-
600	Safety Program	12,544	-
605	DWI Program	-	19,431
610	Reappraisal	49,656	23,474
631	Senior Citizens	10,000	-
641	Wind PILT	80,967	1,147,000
607	DWI SMART Choice	13,807	-
675	Rural Addressing	50,000	-
685	Planning and Zoning	6,000	-
690	Domestic Violence	46,500	-
608	DWI Screening	5,624	-
801	HIDTA Task Force	2,000	-
826	EMPG	22,000	-
835	COVID-19	55,000	-
834	Doghead Fire	-	185,396
911	Emergency 911	260,000	46,989
420	Adult Corrections	1,150,000	-
626	NMFA Grant	50,000	-
803	Legislative Appropriation	240,000	-
602	County Infrastructure	23,474	52,455
	<b>Total Transfers</b>	<b>\$ 2,442,945</b>	<b>\$ 2,442,945</b>

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 6: Capital Assets**

The following is a summary of capital assets and changes occurring during the year ended June 30, 2020. Land and right of way, artwork, antiques, and construction in progress are not subject to depreciation.

<b>Governmental Activities</b>	<b>Balance June 30, 2019</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Balance June 30, 2020</b>
<b>Capital assets not being depreciated:</b>					
Land & Right of Way	\$ 466,834	\$ -	\$ -	\$ -	\$ 466,834
Artwork and Antiques	372,500	-	-	-	372,500
Construction in Progress (CIP)	51,869	54,511	-	(106,380)	-
<b>Total Capital Assets not being depreciated</b>	<u>891,203</u>	<u>54,511</u>	<u>-</u>	<u>(106,380)</u>	<u>839,334</u>
<b>Capital assets being depreciated:</b>					
Buildings and Improvements	9,484,515	156,135	-	-	9,640,650
Vehicles, Machinery and Equipment	11,129,435	1,821,045	-	106,380	13,056,860
Infrastructure (Roads)	3,396,409	-	-	-	3,396,409
<b>Total Capital Assets being depreciated</b>	<u>24,010,359</u>	<u>1,977,180</u>	<u>-</u>	<u>106,380</u>	<u>26,093,919</u>
<b>Less: Accumulated Depreciation for:</b>					
Buildings and Improvements	4,121,564	227,037	-	-	4,348,601
Vehicles, Machinery and Equipment	6,341,148	1,019,020	-	-	7,360,168
Infrastructure (Roads)	1,758,167	140,871	-	-	1,899,038
<b>Total Accumulated Depreciation</b>	<u>12,220,879</u>	<u>1,386,928</u>	<u>-</u>	<u>-</u>	<u>13,607,807</u>
Total Capital Assets being Depreciated, Net	11,789,480	590,252	-	106,380	12,486,112
<b>Capital Assets, Net</b>	<u>\$ 12,680,683</u>	<u>\$ 644,763</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,325,446</u>

Depreciation expense for the year ended June 30, 2020 was charged to the functions of the governmental activities as follows:

<b><u>Function</u></b>	<b><u>Amounts</u></b>
General Government	\$ 445,616
Public Safety	583,109
Public Works	356,973
Health and Welfare	1,230
<b>Total</b>	<u>\$ 1,386,928</u>

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 7: Long-term Debt**

During the year ended June 30, 2020, the following changes occurred in the liabilities reported in the government-wide statement of net position:

	Beginning Balance	Additions	Retirements	Ending Balance	Amount Due Within One Year
General Obligation Bonds	\$ 1,720,000	\$ -	\$ 335,000	\$ 1,385,000	\$ 340,000
Notes Payable (NMFA Loans)	1,695,317	-	191,906	1,503,411	159,065
Capital Lease Payable	147,485	-	34,595	112,890	36,079
Compensated Absences	211,434	198,341	176,920	232,855	232,855
<b>Total</b>	<b>\$ 3,774,236</b>	<b>\$ 198,341</b>	<b>\$ 738,421</b>	<b>\$ 3,234,156</b>	<b>\$ 767,999</b>

	Balance June 30, 2020
General Obligation Bonds Payable	\$ 1,385,000
Less: Current Maturities	(340,000)
<b>Total GO Bond Liabilities</b>	<b>\$ 1,045,000</b>

	Balance June 30, 2020
Notes Payable (NMFA Loans)	\$ 1,503,411
Less: Current Maturities	(159,065)
<b>Total Notes Payable</b>	<b>\$ 1,344,346</b>

	Balance June 30, 2020
Capital Leases Payable	\$ 112,890
Less: Current Maturities	(36,079)
<b>Total Capital Leases Payable</b>	<b>\$ 76,811</b>

Interest expense paid on long-term debt totaled \$94,650 for the year ended June 30, 2020 as indicated on the statement of activities.

**General Obligation Bonds (GO Bonds)**

The County sold general obligation bonds to construct, erect, equip, and acquire emergency communication equipment and towers for the County's law enforcement, fire protection and emergency medical responders. The bonds were also sold to construct and repair roads and purchase equipment for such projects. The terms of the general obligation bonds are as follows:

GO bonds					
Description	Date of Issue	Maturity Date	Interest Rate	Original Amount of Issue	Balance, June 30, 2020
Series 2016 GO Bond (NMFA #16 PP - 3641)	Dec-16	Aug-31	1.69%	\$ 2,400,000	\$ 1,385,000

See Independent Auditors' Report



**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 7: Long-term Debt (continued)**

The annual requirements to amortize the general obligation bonds payable as of June 30, 2020, including interest payments are as follows:

<b>Gross Receipts Revenue Bonds</b>			
<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Requirements</b>
2021	\$ 340,000	\$ 21,727	\$ 361,727
2022	95,000	18,556	113,556
2023	95,000	17,025	112,025
2024	95,000	13,521	108,521
2025	95,000	15,351	110,351
2026-2030	475,000	36,032	511,032
2031-2035	190,000	740	190,740
<b>Total</b>	<b>\$ 1,385,000</b>	<b>\$ 122,952</b>	<b>\$ 1,507,952</b>

**Notes Payable**

The County maintains multiple loans through the New Mexico Finance Authority (NMFA). These loans are for multiple purposes including constructing, renovating, equipping, and/or furnishing several fire stations, a dispatch building, and a communications tower, and purchasing several vehicles. Loans have been liquidated by the Capital Outlay GRT capital projects fund as well as the Debt Service Fund in prior years. Loan principal and interest payments are made on a monthly basis or semi-annually to the NMFA as is required per the loan's debt schedules.

<b>NMFA Loans</b>					
<b>Description</b>	<b>Date of Issue</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Original Amount of Issue</b>	<b>Balance, June 30, 2020</b>
NMFA #3 PP - 1992	Jun-07	May-27	2.86%	\$ 581,320	\$ 241,478
NMFA #4 PP - 2089	Dec-07	May-28	0.00%	\$ 50,000	20,301
NMFA #5 PP - 2116	Dec-07	May-23	3.00%	\$ 166,667	39,107
NMFA #8 PP - 2187	Sep-08	May-23	3.00%	\$ 30,450	7,353
NMFA #9 PP - 2251	Mar-09	May-29	3.77%	\$ 493,201	264,469
NMFA #12 PP - 2451	Jun-10	May-30	4.93%	\$ 65,975	39,647
NMFA #13 PP - 2505	Jul-05	May-29	2.77%	\$ 86,275	45,615
NMFA #14 PP - 2748	Aug-12	May-28	2.40%	\$ 203,000	116,596
NMFA #15 PP - 3406	Jan-16	May-36	3.02%	\$ 503,716	422,214
NMFA #17 PP - 3714	Jul-19	May-33	0.58%	\$ 280,618	259,683
Property Valuation Loan Agreement	Apr-19	Jan-22	0.00%	\$ 70,422	46,948
					<b>\$ 1,503,411</b>
 <b><u>RETIRED</u></b>					
NMFA #10 PP - 2252	Jul-09	May-20	2.73%	\$ 382,729	

See Independent Auditors' Report

**STATE OF NEW MEXICO  
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NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 7: Long-term Debt (continued)**

The annual requirements to amortize the NMFA Loans as of June 30, 2020, including interest payments are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2021	\$ 159,065	\$ 39,804	\$ 198,869
2022	162,504	36,446	198,950
2023	142,726	32,835	175,561
2024	130,255	28,965	159,220
2025	133,991	25,321	159,312
2026-2030	531,702	69,815	601,517
2031-2035	210,306	21,835	232,141
2036-2040	<u>32,862</u>	<u>1,183</u>	<u>34,045</u>
<b>Total</b>	<b><u>\$ 1,503,411</u></b>	<b><u>\$ 256,204</u></b>	<b><u>\$ 1,759,615</u></b>

**Pledged Revenue**

The County pledged total future revenues of \$3,220,172 at June 30, 2020 to repay the outstanding loan and bond indebtedness. During the year ended June 30, 2020, the County recognized \$1,454,547 in total property tax, Fire Protection Funds, Fire Protection Excise GRT, and 1/8% municipal GRT revenues pledged to retire the debt indebtedness and retired \$618,603 in loan and bond principal and interest. The information of the loans and bonds payable and pledged revenue are detailed below:

<u>Loan No.</u>	<u>Source of Revenue Pledged</u>	<u>Current Year Revenues Pledged</u>	<u>Current Year Debt Service</u>	<u>Total Future Revenues Pledged</u>	<u>Terms Through</u>
General Obligation Bonds	Property Tax	\$ 399,661	\$ 361,376	\$ 1,507,952	2031
NMFA #3 & NMFA #4	Fire Protection Funds & Fire Protection Excise GRT		40,747	290,134	2028
NMFA #5 & NMFA #8	Fire Protection Excise GRT	318,887	16,134	48,830	2023
NMFA #9, NMFA #12 & NMFA #13	1/8% Increment GRT	84,227	46,991	428,132	2030
NMFA #10, NMFA #14, NMFA #15 & NMFA #17	Fire Protection Funds	651,772	153,355	945,124	2036
	<b>Total</b>	<b><u>\$ 1,454,547</u></b>	<b><u>\$ 618,603</u></b>	<b><u>\$ 3,220,172</u></b>	

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**NOTE 7: Long-term Debt (continued)**

Capital Leases

The County has entered into a capital lease as follows:

Capital Lease					
Description	Date of Issue	Maturity Date	Interest Rate	Original Amount of Issue	Balance, June 30, 2020
Asphalt Zipper	Jul-18	May-23	4.23%	\$ 180,690	\$ 112,890

The annual requirements to amortize the capital leases as of June 30, 2020, including interest payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 36,079	\$ 4,785	\$ 40,864
2022	37,608	3,256	40,864
2036-2040	39,203	1,662	40,865
<b>Total</b>	<b>\$ 112,890</b>	<b>\$ 9,703</b>	<b>\$ 122,593</b>

Accrued Compensated Absences – Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. During fiscal year June 30, 2020, compensated absences increased \$21,421 from the prior year accrual. In prior years, the general fund was typically used to liquidate such liabilities.

**NOTE 8: Operating Leases**

The County is obligated to several operating leases for the use of copiers. The County also entered into an agreement for nine (9) Motor Graders with payments of \$231,717 due semi-annually. Expenses related to these leases were \$286,258 for 2020. The minimum future lease payments are as follows:

Year Ending June 30,	Amount
2021	\$ 270,911
2022	262,017
2023	240,419
2024	233,400
2025	231,717
Thereafter	308,956
<b>Total</b>	<b>\$ 1,547,420</b>

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**NOTE 9: Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters, for which the County carries insurance through the New Mexico Insurance Authority and the New Mexico Association of Counties Multi-Line Pool. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County. The following is a summary of some of the more significant insurance coverage information related to the County.

Coverage provided to the County through membership in the New Mexico County Insurance Authority Multi-Line Pool (Authority) includes tort liability limits for casualty coverage (general automobile, civil rights and public officials' liability) on a "claim made" basis with an additional \$200,000 for defense costs above the tort limits. Property is subject to a limit of \$50,000,000 each occurrence, with sublimits for certain coverage extensions. Crime coverage has a limit of \$200,000. The County pays a deductible of \$500 for each property or crime loss, and a deductible of \$3,000 for each civil rights claim. The Authority pays losses up to \$150,000 for property and \$250,000 for liability per occurrence.

Coverage provided by the Authority's Worker's Compensation Pool includes up to \$300,000 for each accident and up to \$300,000 for each employee or occupational disease. The County also has volunteer firefighters and boiler and machine insurance coverage through the Authority's multi-line pool. Coverage provided to the County through membership in the New Mexico Association of Counties Law Enforcement Liability Program (Association) includes tort liability limits for police professional liability coverage on a "claims made" basis. The County pays an operational deductible of \$15,000 per occurrence. The Association pays covered losses above the deductible up to \$250,000 per occurrence from the Association's funds collected for law enforcement only. Excess coverage is provided in an amount up to \$12,750,000 for the annual pool aggregate for covered claims which exceed the self-insured retention.

**NOTE 10: Other Required Individual Fund Disclosures**

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

- A. There following funds had deficit fund balances at June 30, 2020.
- 825 ICE Inmate Care Fund                      (\$792)
  - 419 EVSWA Contract Fund                      (\$5,524)
  - 835 COVID-19 Fund                              (\$199)
- B. Excess of expenditures over appropriations. The following funds had expenditures in excess of the budgeted appropriations.
- 631 Senior Citizens Program                      \$ 1,440
  - 805 Traffic Safety Grant                              \$ 5,595
- C. Designated cash appropriations in excess of available balances. The following funds exceeded approved budgetary authority for the year ended June 30, 2020.
- 411 Fire Pool Fund                                  \$ 34,965
  - 424 GO Bond Proceeds                              \$ 32,085

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**NOTE 11: Pension Plan – Public Employees Retirement Association**

**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, 2019 available at <http://s3.amazonaws.com/boardaudio/cafr/NM%20PERA%20CAFR%202019%20Final.pdf>.

**Contributions:** The contribution requirements of defined benefit plan members and the County are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for fiscal year 2019 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on page 43 of the PERA fiscal year 2019 annual audit report at <http://s3.amazonaws.com/boardaudio/cafr/NM%20PERA%20CAFR%202019%20Final.pdf>.

The PERA coverage options that apply to County are Municipal Plan 2 and Municipal Police Plan 5. Statutorily required contributions to the pension plan from the County were \$449,450 and employer paid member benefits that were “picked up” by the employer were \$0 for the year ended June 30, 2020.

**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, 2019. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2018, using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date June 30, 2019. 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.

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**NOTE 11: Pension Plan – Public Employees Retirement Association (continued)**

The County's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2019. Only employer contributions for the pay period end dates that fell within the period of July 1, 2019 to June 30, 2020 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2019 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, 2020, Torrance County reported a liability of \$5,568,947 its proportionate share of the net pension liability. At June 30, 2020, the County's proportion was 0.3217% percent, which decreased 0.0139% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, Torrance County recognized PERA Fund Municipal General Division pension expense of \$1,067,312. At June 30, 2020, Torrance County reported PERA Fund Municipal General Division deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 166,968	\$ 60,244
Changes of assumptions	248,316	13,716
Net difference between projected and actual earnings on pension plan investments	187,658	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	111,443	138,262
The County's contributions subsequent to the measurement date	320,863	-
<b>Total</b>	<b>\$ 1,035,248</b>	<b>\$ 212,222</b>

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**NOTE 11: Pension Plan – Public Employees Retirement Association (continued)**

\$320,863 was reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date June 30, 2018 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u>	<u>Amount</u>
2021	\$ 299,145
2022	127,064
2023	45,079
2024	30,875
2025	-
Total	<u>\$ 502,163</u>

**For PERA Fund Municipal Police Division**, at June 30, 2020, Torrance County reported a liability of \$1,342,900 for its proportionate share of the net pension liability. At June 30, 2020, the County's proportion was 0.1818%, which decreased 0.0016% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, Torrance County recognized PERA Fund Municipal Police Division pension expense of \$241,935. At June 30, 2020, Torrance County reported PERA Fund Municipal Police Division deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 56,102	\$ 57,205
Changes of assumptions	76,173	3,417
Net difference between projected and actual earnings on pension plan investments	41,935	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	6,432	9,063
The County's contributions subsequent to the measurement date	128,587	-
<b>Total</b>	<u>\$ 309,229</u>	<u>\$ 69,685</u>

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**STATE OF NEW MEXICO  
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**NOTE 11: Pension Plan – Public Employees Retirement Association (continued)**

\$128,587 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date June 30, 2019 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u>	<u>Amount</u>
2021	\$ 42,818
2022	42,733
2023	18,524
2024	6,882
2025	-
Total	<u>\$ 110,957</u>

**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, 2018 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, 2018 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, 2018. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2018 actuarial valuation.

Actuarial valuation date	June 30, 2018
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay, Open
Asset valuation period	Solved for based on statutory rates
Asset valuation method	4 Year Smoothed Market Value
<b>Actuarial assumptions:</b>	
Investment rate of return	7.25% annual rate
Projected benefit payment	100 years
Payroll growth	3.00% annual rate
Projected salary increases	3.25% to 13.50% annual rate
Includes inflation at	2.50% annual rate
Mortality assumption	The mortality assumptions are based on the RPH-2014 Blue Collar mortality table with female ages set forward one year. Future improvement in mortality rates is assumed using 60% of the MP-2017 projection scale generationally. For non-public safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups
Experience study dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 through June 30, 2017 (economic)



**STATE OF NEW MEXICO  
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**NOTE 11: Pension Plan – Public Employees Retirement Association (continued)**

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	42.33%	7.48%
Risk Reduction & Mitigation	21.37%	2.37%
Credit Oriented Fixed Income	15.00%	5.47%
Real Assets to Include Real Estate	20.00%	6.48%
Multi-Risk Allocation	<u>1.30%</u>	
Total	<u>100.0%</u>	

**Discount rate:** Previously, a select and ultimate rate of return assumption had been adopted for funding purposes, but new economic assumptions were adopted for the June 30, 2018 valuations including the change to a 7.25% static rate. The discount rate used to measure the total pension liability is 7.25%. 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 GASB Statement No. 67. Therefore, the 7.25% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate:** The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present the County's net pension liability in each PERA Fund Division that the County participates in, under the current single rate assumption, as if it were calculated using a discount rate one percentage lower (6.25%) or one percentage point higher (8.25%) that the single discount rate.

<u>PERA Fund Division Municipal Government</u>	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
The County's proportionate share of the net pension liability	\$ 8,442,696	\$ 5,568,947	\$ 3,207,851
<u>PERA Fund Division Municipal Police</u>	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
The County's proportionate share of the net pension liability	\$ 2,032,234	\$ 1,342,900	\$ 780,533

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**NOTE 11: Pension Plan – Public Employees Retirement Association (continued)**

**Payables to the pension plan.** At June 30, 2020 there was \$11,078 of contributions due and payable to PERA for the County.

**NOTE 12: Post-Employment Benefits – Other Than Pensions**

*Plan Description.* Torrance County contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (RHCA). The RHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses, dependents, and surviving spouses and dependents. The RHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and amending benefit provisions of the healthcare plan and is also authorized to designate optional and/or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

Eligible retirees are: 1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the RHCA plan on the person's behalf unless that person retires before the employer's RHCA effective date, in which event the time period required for employee and employer contributions shall become the period of time between the employer's effective date and the date of retirement; 2) retirees defined by the Act who retired prior to July 1, 1990; 3) former legislators who served at least two years; and 4) former governing authority members who served at least four years.

The RHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment healthcare plan. That report and further information can be obtained by writing to the Retiree Health Care Authority at 4308 Carlisle NE, Suite 104, Albuquerque, NM 87107.

*Funding Policy.* The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer's RHCA effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premium to cover their claims and the administrative expenses of the plan. The monthly premium rate schedule can be obtained from the RHCA or viewed on their website at [www.nmrhca.state.nm.us](http://www.nmrhca.state.nm.us).

The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the employer and employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998, are required to make contributions to the RHCA fund in the amount determined to be appropriate by the board.

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**NOTE 12: Post-Employment Benefits – Other Than Pensions (continued)**

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4 or 5; municipal fire member coverage plan 3, 4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2015, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2020, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary.

In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

Torrance County's contributions to the RHCA for the years ended June 30, 2020, 2019, and 2018 were \$81,615, \$73,233, and \$71,904 respectively which equal the required contributions for each year.

**General Information**

**Plan description.** Employees of the County are provided with Postemployment Benefits Other Than Pensions (OPEB) through the Retiree Health Care Fund (the Fund)—a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents, and surviving spouses) who have retired or will retire from public service in New Mexico.

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA's financial information is included with the financial presentation of the State of New Mexico.

**Benefits provided.** The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

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**NOTE 12: Post-Employment Benefits – Other Than Pensions (continued)**

***Employees covered by benefit terms*** – At June 30, 2019, the Fund’s measurement date, the following employees were covered by the benefit terms:

Plan membership		
Current retirees and surviving spouses	\$	52,179
Inactive and eligible for deferred benefits		10,916
Current Active Members		<u>91,082</u>
	\$	<u>154,177</u>
Active membership		
State general	\$	17,097
State police and corrections		1,830
Municipal General		17,538
Municipal Police		3,159
Municipal FTRE		1,966
Educational Retirement Board		<u>49,492</u>
	\$	<u>91,082</u>

***Contributions*** – Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee’s salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer’s participation in the Fund. Contributions to the Fund from the County were \$74,787 for the year ended June 30, 2020.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2020, the County reported a liability of \$2,739,494 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2018. At June 30, 2018, the County’s proportion was 0.08449 percent.

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**NOTE 12: Post-Employment Benefits – Other Than Pensions (continued)**

For the year ended June 30, 2020, the County recognized a change in OPEB of (\$297,095). At June 30, 2020 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ -	\$ 689,396
Changes of Assumptions	-	884,176
Change in proportion	137,302	98,770
Difference between actual and projected earnings on OPEB plan investments	-	25,471
Contributions made after the measurement date	87,239	-
Total	\$ 224,541	\$ 1,697,813

Deferred outflows of resources totaling \$87,239 represent the County's contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30,	
2021	\$ (429,978)
2022	(429,978)
2023	(375,048)
2024	(220,798)
2025	(104,709)
Total	\$ (1,560,511)

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**NOTE 12: Post-Employment Benefits – Other Than Pensions (continued)**

**Actuarial assumptions.** The total OPEB liability was determined by an actuarial valuation using the following actuarial assumptions:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.50% for ERB members; 2.50 for PERA Members
Projected payroll increases	3.25% to 13.50%, based on years of service, including inflation
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 year for Non-Medicare medicl plan costs and 7.5% graded down to 4.5% over 12 years for Medicare medical plan costs
Mortality	ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA member; RP-2014 Combined Healthy Mortality

**Rate of Return.** The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns 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, adding expected inflation, and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

The best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	Target Allocation	Long-term Rate of Return
U.S core fixed income	20%	2.1%
U.S equity - large cap	20%	7.1%
Non U.S. - emerging markets	15%	10.2%
Non U.S - developed equities	12%	7.8%
Private equity	10%	11.8%
Credit and structured finance	10%	5.3%
Real estate	5%	4.9%
Absolute return	5%	4.1%
U.S equity - small/ mid cap	3%	7.1%

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**STATE OF NEW MEXICO  
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**NOTE 12: Post-Employment Benefits – Other Than Pensions (continued)**

**Discount Rate.** The discount rate used to measure the total OPEB liability is 4.16% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2039. The 7.25% discount rate, which includes the assumed inflation rate of 2.50%, was used to calculate the net OPEB liability through 2039. Beyond 2039, the index rate for 20- year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.50%) was applied. Thus 4.16% is the blended discount rate.

**Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates.** The following presents the net OPEB liability, calculated using the discount rate of 4.16%, as well as what the Fund's net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower or 1-percent higher than the current rate:

1% Decrease (3.16%)	Current Discount (4.16%)	1% Increase (5.16%)
\$ 3,351,062	\$ 2,739,494	\$ 2,258,745

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

1% Decrease	Current Trend Rates	1% Increase
\$ 2,280,806	\$ 2,739,494	\$ 3,106,740

**OPEB plan fiduciary net position.** Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2019.

**Payable Changes in the Net OPEB Liability.** At June 30, 2020, the County reported a payable of \$2,228 for outstanding contributions due to NMRHCA for the year ended June 30, 2020.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 13: Joint Powers Agreements**

<b>Participants:</b>	County of Torrance, City of Moriarty, Town of Estancia, and Mountainair, Village of Willard and Encino
<b>Responsible Party:</b>	Estancia Valley Solid Waste Authority
<b>Description:</b>	Coordinate solid waste resources in the area
<b>Term of Agreement:</b>	Until Cancelled
<b>Amount of Project:</b>	Unknown
<b>County Contributions:</b>	\$0
<b>Audit Responsibility:</b>	Estancia Valley Solid Waste Authority

**NOTE 14: Contingent Liabilities**

The County is party to various claims and lawsuits arising in the normal course of business. The County is insured through the New Mexico County Insurance Authority. In the opinion of management, the outcome of these matters will not have a material effect on the financial position of the County.

**NOTE 15: Tax Abatements**

The County has evaluated GASB 77 with regard to tax abatements and has determined that the County is a party to the following agreement that abate taxes:



**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 15: Tax Abatements (continued)**

Agency Number	5030
Agency Name	Torrance County
Agency Type	County
Tax Abatement Agreement Name	El Cabo Wind, LLC
Recipient(s) of tax abatement	El Cabo Wind, LLC (or its successor)
Parent company(ies) of recipient(s) of tax abatement	Avangrid Renewables (or its successor)
Tax abatement program (name and brief description)	Industrial Revenue Bond - Renewable Energy (Wind Farm)
Specific Tax(es) Being Abated	Property Tax
Legal authority under which tax abatement agreement was entered into	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
Criteria that make a recipient eligible to receive a tax abatement	The project is related to the generation, transportation and delivery of electricity that constitutes an industrial development project as defined in the County Industrial Revenue Bond Act NMSA 1978 §§4-59-1 through 4-59
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	Through statutory abatement pursuant to the County Industrial Revenue Bond Act.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	Through statutory abatement pursuant to the County Industrial Revenue Bond Act.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Payment in Lieu of Taxes - Annual Payment to County & School Districts
List each specific commitment made by the recipient of the abatement.	Torrance County -\$670,500, Vaugh Schools \$268,200 & Estancia Municipal Schools - \$178,800
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	This was set up in 2008 through an IRB and Assessor's office has no record of any values used to determine any reductions
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	\$ 670,500
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	County receives \$625,800 for years 1-10. Schools receive \$447,000.
List each specific commitment made by your agency or any other government, other than the tax abatement.	N/A
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Estancia Public Schools, Vaughn Public Schools, East Torrance SWCD, and Department of Finance and Administration
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	N/A

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 15: Tax Abatements (continued)**

Agency Number	5030
Agency Name	Torrance County
Agency Type	County
Tax Abatement Agreement Name	High Lonesome Mesa, LLC
Recipient(s) of tax abatement	High Lonesome Mesa, LLC (or its successor)
Parent company(ies) of recipient(s) of tax abatement	High Lonesome Mesa, LLC (or its successor)
Tax abatement program (name and brief description)	Industrial Revenue Bond - Renewable Energy (Wind Farm)
Specific Tax(es) Being Abated	Property Tax
Legal authority under which tax abatement agreement was entered into	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
Criteria that make a recipient eligible to receive a tax abatement	The project is related to the generation, transportation and delivery of electricity that constitutes an industrial development project as defined in the County Industrial Revenue Bond Act NMSA 1978 §§4-59-1 through 4-59
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	Through statutory abatement pursuant to the County Industrial Revenue Bond Act.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	Through statutory abatement pursuant to the County Industrial Revenue Bond Act.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Payment in Lieu of Taxes - Annual Payment to County & School Districts
List each specific commitment made by the recipient of the abatement.	Torrance County -\$175,500 & Estancia Municipal Schools - \$149,500
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	This was set up in 2008 through an IRB and Assessor's office has no record of any values used to determine any reductions
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	\$ 569,240
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	\$ 426,300
List each specific commitment made by your agency or any other government, other than the tax abatement.	N/A
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Estancia Public Schools, Claunch-Pinto SWCD, and Department of Finance and Administration
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	N/A

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 16: Restricted Net Position**

The government-wide statement of net position reports restrictions as follows:

<b>Restricted For:</b>	<b>Amount</b>
Capital Projects	\$ 828,347
Debt Service	569,959
Other Purposes	5,970,976
<b>Total Restricted Net Position</b>	<b>\$ 7,369,282</b>

**NOTE 17: Concentrations**

The County depends on financial resources flowing from, or associated with, property taxes, gross receipts taxes, the Federal Government, and the State of New Mexico. Because of this dependency, the County is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State Appropriations; changes in gross receipts tax rates, collections, tourism, and property values.

**NOTE 18: Commitments**

The County accepts prisoners from the State of New Mexico Department of Corrections and U.S. Marshal Service and subcontracts with the Corrections Corporation of America (CCA) for housing those prisoners. If CCA fails to meet the contract requirements, the County could be liable for awards or damages resulting from legal actions filed by prisoners.

The County did not have construction commitments outstanding as of June 30, 2020.

**NOTE 19: New Accounting Standards**

The County reviewed subsequent pronouncements to June 30, 2020 issued by GASB noting the following statements that may have a potential material effect on the Office's financial statements in subsequent periods.

**GASB 95**

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB 95), is to provide temporary relief to governments and other stakeholders in light of the COVID- 19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 84, *Fiduciary Activities*
- Implementation Guide No. 2019-2, *Fiduciary Activities*.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 20: Environmental Gross Receipts Tax-Pledged Revenues**

Torrance County and other members of the Torrance County Solid Waste Authority, now known as the Estancia Valley Solid Waste Authority, entered into a loan agreement with the New Mexico Finance Authority in 1999. The loan amount was \$556,119 and the proceeds were used to (a) refund Torrance County Series 1992 Environmental Revenue Bonds and (b) construct solid waste facilities for the Solid Waste Authority.

As part of the above agreement, the County pledged the revenues received from its 1/8 of 1% county environmental services gross receipts tax as security for payment of the loan agreement. The City of Moriarty, Town of Estancia, Town of Mountainair, and the Village of Willard, as members of the Solid Waste Authority, also pledged revenues received from the 1/16 of 1% municipal environmental services gross receipts tax imposed by them. These revenues are all intercepted by the New Mexico Finance Authority.

The above referenced loan is payable solely from the pledged revenues noted above, and the note holder cannot look to any other revenues of the County in payment. The loan is not considered to be a general obligation of the County and it is not included in the financial statements of the County.

**NOTE 21: Restatements**

Fund balance and Net Position was restated as follows:

- Gross receipts tax revenues: \$88,809
- MVD & Fuel Tax Revenues: \$80,251
- Invoice Paid Twice & Refunded: \$32,084
- Total Restatement to Fund Balance/Net Position: \$201,144

**NOTE 22: Subsequent Events**

The County has evaluated subsequent events through November 25, 2020, which is the date the financial statements were available to be issued. See *Note 1: Summary of Significant Accounting Policies* for the COVID-19 (Coronavirus) Pandemic disclosure. There are no other matters identified for recognition in the accounts.

**REQUIRED SUPPLEMENTARY INFORMATION**

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY OF PERA FUND - MUNICIPAL GENERAL DIVISION  
Public Employees Retirement Association (PERA) Plan  
Last 10 Fiscal Years\***

**MUNICIPAL GENERAL FUND**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's proportion of the net pension liability	0.3217%	0.3356%	0.3186%
County's proportionate share of the net pension liability	\$ 5,568,947	\$ 5,350,706	\$ 4,377,833
County's covered-employee payroll	\$ 3,274,107	\$ 2,925,428	\$ 2,846,756
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	170.09%	182.90%	153.78%
Plan fiduciary net position as a percentage of the total pension liability	70.52%	71.13%	73.74%
	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's proportion of the net pension liability	0.3173%	0.3025%	0.3019%
County's proportionate share of the net pension liability	\$ 5,069,386	\$ 3,084,250	\$ 2,355,144
County's covered-employee payroll	\$ 2,824,653	\$ 2,489,956	\$ 2,348,461
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	179.47%	123.87%	100.28%
Plan fiduciary net position as a percentage of the total pension liability	69.18%	76.99%	81.29%

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

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY OF PERA FUND - MUNICIPAL POLICE DIVISION  
Public Employees Retirement Association (PERA) Plan  
Last 10 Fiscal Years\***

**MUNICIPAL POLICE FUND**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's proportion of the net pension liability	0.1818%	0.1834%	0.1841%
County's proportionate share of the net pension liability	\$ 1,342,900	\$ 1,251,346	\$ 1,022,796
County's covered-employee payroll	\$ 821,644	\$ 671,582	\$ 653,521
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	163.44%	186.33%	156.51%
Plan fiduciary net position as a percentage of the total pension liability	70.52%	71.13%	73.74%
County's proportion of the net pension liability	<u>2017</u>	<u>2016</u>	<u>2015</u>
	0.1797%	0.1683%	0.1533%
County's proportionate share of the net pension liability	\$ 1,325,880	\$ 809,291	\$ 499,741
County's covered-employee payroll	\$ 675,169	\$ 600,201	\$ 525,038
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	196.38%	134.84%	95.18%
Plan fiduciary net position as a percentage of the total pension liability	69.18%	76.99%	81.29%

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

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS TO PERA PLAN - MUNICIPAL  
GENERAL DIVISION  
Public Employees Retirement Association (PERA) Plan  
Last 10 Fiscal Years\***

**MUNICIPAL GENERAL FUND**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 320,862	\$ 274,866	\$ 279,378
Contributions in relation to the contractually required contribution	<u>320,863</u>	<u>274,866</u>	<u>279,378</u>
Contribution deficiency (excess)	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 3,274,107	\$ 2,925,428	\$ 2,846,756
Contributions as a percentage of covered-employee payroll	9.80%	9.40%	9.81%
	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 271,865	\$ 269,754	\$ 237,915
Contributions in relation to the contractually required contribution	<u>271,865</u>	<u>269,754</u>	<u>237,915</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 2,824,653	\$ 2,489,956	\$ 2,348,461
Contributions as a percentage of covered-employee payroll	9.62%	10.83%	10.13%

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

See Independent Auditors' Report



**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS TO PERA FUND - MUNICIPAL  
POLICE DIVISION  
Public Employees Retirement Association (PERA) Plan  
Last 10 Fiscal Years\***

**MUNICIPAL POLICE FUND**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 128,587	\$ 68,717	\$ 69,845
Contributions in relation to the contractually required contribution	<u>-</u>	<u>68,717</u>	<u>69,845</u>
Contribution deficiency (excess)	<u>\$ 128,587</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 821,644	\$ 671,582	\$ 653,521
Contributions as a percentage of covered-employee payroll	0.00%	10.23%	10.69%
	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 67,966	\$ 70,218	\$ 62,391
Contributions in relation to the contractually required contribution	<u>67,966</u>	<u>70,218</u>	<u>62,391</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 675,169	\$ 600,201	\$ 525,038
Contributions as a percentage of covered-employee payroll	10.07%	-11.70%	-11.88%

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

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF NET OPEB LIABILITY  
NEW MEXICO RETIREE HEALTH CARE AUTHORITY (NMRHCA) PLAN  
Last 10 Fiscal Years\***

	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's proportion of the net OPEB liability	0.08449%	0.08144%	0.08417%
County's proportionate share of the net OPEB liability	\$ 2,739,494	\$ 3,541,300	\$ 3,814,309
County covered employee payroll	\$ 3,525,707	\$ 3,494,278	\$ 3,506,225
County's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	77.70%	101.35%	108.79%
Plan fiduciary net position as a percentage of the total OPEB liability	18.92%	13.14%	11.34%

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

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF COUNTY'S OPEB CONTRIBUTIONS  
NEW MEXICO RETIREE HEALTH CARE AUTHORITY (NMRHCA) PLAN  
Last 10 Fiscal Years\***

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 74,787	\$ 127,264	\$ 267,279
Less: Contributions in relation to the contractually required contributions	<u>74,787</u>	<u>125,710</u>	<u>134,144</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ 1,554</u>	<u>\$ 133,135</u>
County's covered employee payroll	\$ 3,525,707	\$ 3,494,278	\$ 3,506,225
Contributions as a percentage of covered employee payroll	2.12%	3.60%	3.83%

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

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2020**

***Changes of benefit terms:***

The Public Employees Retirement Association's (PERA) COLA and retirement benefits changes in recent years are described in *Note 1* of PERA's CAFR at:

<http://s3.amazonaws.com/boardaudio/cafr/NM%20PERA%20CAFR%202019%20Final.pdf>

The Retiree Health Care Authority (RHCA) COLA and age eligibility benefits changes in recent years are described in the Notes to the RHCA fiscal year 2019 audit available at <http://saonm.org/> using the Audit Search function for agency 343.

***Assumptions:***

The Public Employees Retirement Association (PERA) of New Mexico's Annual Actuarial Valuations as of June 2019 report is available at <http://www.nmpera.org/>.

The Retiree Health Care Authority (RHCA) of New Mexico Biennial Actuarial Valuation as of June 30, 2019 report is available at <http://saonm.org/> using the Audit Search function for agency 343.

See Independent Auditors' Report

## **SUPPLEMENTAL INFORMATION**

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINED BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
AS OF JUNE 30, 2020**

	Nonmajor Funds			Total Nonmajor Funds
	Special Revenue	Capital Projects	Debt Service	
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 3,803,825	\$ 415,405	\$ 371,140	\$ 4,590,370
Restricted Cash	-	-	178,069	178,069
Investments	-	-	-	-
Receivables:				
Property Taxes	-	-	98,248	98,248
Other Taxes	901,920	299,497	14,037	1,215,454
Other Receivables, Net	30,973	170,391	-	201,364
Prepaid Expenses	16,686	-	-	16,686
<b>TOTAL ASSETS</b>	<u>\$ 4,753,404</u>	<u>\$ 885,293</u>	<u>\$ 661,494</u>	<u>\$ 6,300,191</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 303,197	\$ 56,946	\$ -	\$ 360,143
Accrued Salaries and Benefits	62,429	-	-	62,429
<b>TOTAL LIABILITIES</b>	<u>365,626</u>	<u>56,946</u>	<u>-</u>	<u>422,572</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue:				
Property Taxes	-	-	91,535	91,535
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>91,535</u>	<u>91,535</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>365,626</u>	<u>56,946</u>	<u>91,535</u>	<u>514,107</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid Expenses	16,686	-	-	16,686
Restricted For:				
Special Revenue Funds	4,206,384	-	-	4,206,384
Debt Service Funds	-	-	569,959	569,959
Capital Projects Funds	-	828,347	-	828,347
Minimum Fund Balance	170,431	-	-	170,431
Unassigned	(5,723)	-	-	(5,723)
<b>TOTAL FUND BALANCES</b>	<u>4,387,778</u>	<u>828,347</u>	<u>569,959</u>	<u>5,786,084</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 4,753,404</u>	<u>\$ 885,293</u>	<u>\$ 661,494</u>	<u>\$ 6,300,191</u>

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Nonmajor Funds			Total Nonmajor Funds
	Special Revenue	Capital Projects	Debt Service	
<b>REVENUES</b>				
Taxes:				
Property Taxes	\$ -	\$ -	\$ 399,661	\$ 399,661
Gross Receipts Taxes	2,435,078	885,119	84,227	3,404,424
Gasoline and Motor Vehicle Taxes	596,939	-	-	596,939
Other Taxes	98,250	-	-	98,250
Federal Operating Grants	24,684	-	-	24,684
State Operating Grants	2,951,761	-	1	2,951,762
State Capital Grants	633,031	196,009	-	829,040
Payments in Lieu of Taxes	-	-	-	-
Charges for Services	232,081	-	-	232,081
Investment Income	100,098	-	92,611	192,709
Miscellaneous Income	407,055	3,078	-	410,133
<b>TOTAL REVENUES</b>	<u>7,478,977</u>	<u>1,084,206</u>	<u>576,500</u>	<u>9,139,683</u>
<b>EXPENDITURES</b>				
Current				
General Government	671,304	-	-	671,304
Public Safety	3,119,773	-	-	3,119,773
Public Works	1,979,487	892,383	-	2,871,870
Culture and Recreation	237,221	-	-	237,221
Health and Welfare	353,625	-	-	353,625
Capital Outlay	1,507,615	309,861	-	1,817,476
Debt Service:				
Principal	-	34,595	526,906	561,501
Interest	-	6,269	71,366	77,635
<b>TOTAL EXPENDITURES</b>	<u>7,869,025</u>	<u>1,243,108</u>	<u>598,272</u>	<u>9,710,405</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(390,048)</u>	<u>(158,902)</u>	<u>(21,772)</u>	<u>(570,722)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2,028,053	240,000	23,474	2,291,527
Transfers Out	(1,422,290)	-	(52,455)	(1,474,745)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>605,763</u>	<u>240,000</u>	<u>(28,981)</u>	<u>816,782</u>
<b>NET CHANGE IN FUND BALANCES</b>	215,715	81,098	(50,753)	246,060
<b>FUND BALANCE, BEGINNING RESTATEMENT</b>	4,036,608	747,249	606,675	5,390,532
	135,455	-	14,037	149,492
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>4,172,063</u>	<u>747,249</u>	<u>620,712</u>	<u>5,540,024</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 4,387,778</u>	<u>\$ 828,347</u>	<u>\$ 569,959</u>	<u>\$ 5,786,084</u>

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Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

**Farm and Range Fund (403)** - To account for the operations of farm and range activities, including soil and water conservation, predatory animal, and insect control. Financing is provided from distributions made under the Taylor Grazing Act Authority is Section 6-11-6, NMSA 1978.

**CR A085 Developer Fee Fund (404)** - To account for fees received for improvements, as may be necessary to County Road - A085. Financing is provided by a developer as a condition of approving a special use permit from the County and as defined in a Road Maintenance Agreement. Authority is the County Commission.

**Fire District Funds (405, 406, 407, 408, 409, 418)** - To account for the operations of County's fire districts, which are defined by the area served. The individual fire districts are Northeast Torrance, Torrance County District II, Duran, McIntosh, and Torreón-Tajique. Financing is provided from the County's share of the fire allotment issued by the State Fire Marshal under 59A-53 -5, NMSA 1978, and also by gross receipts taxes approved by the voters of the County.

**Fire Pool 1/4% Tax Fund (411)** - To account for expenditures incurred in providing services and equipment purchases for the fire districts. Financing is provided by the County's share of gross receipts tax and may be used only for that purpose. Authority granted by Section 7-20E-15 and 7-20E-16, NMSA 1978.

**County Fair Board Fund (412)** - To account for the proceeds and expenditures of all revenue associated with the Torrance County Fair. Authority is the County Commission.

**Fire Department Administration Fund (413)** - This fund is used to provide resources to administer the volunteer fire districts. Funds are provided by an allotment from the State Fire Marshal and gross receipts taxes. Authorized by 59A-53-5, NMSA 1978.

**Indigent Fund (414)** - To account for expenditures incurred in providing services for the care of indigents. Financing is provided by the County's share of gross receipts tax and may be used only for that purpose. Authority is 27-5-7, NMSA 1978.

**Emergency Medical Services (EMS) Fund (415)** - To account for a grant from the State of New Mexico to be used for the provision of emergency medical services to County residents. Sources of funds are the State of New Mexico Health Department Emergency Medical Services Bureau. Authority is Section 24-10A-3 through 10, NMSA 1978.

**Law Enforcement Protection Fund (LEPF) (410)** - To account for a grant from the State of New Mexico Corrections Department through the Law Enforcement Protection Act. The funding is to be used for law enforcement improvements. Authority is 29-13-1, NMSA 1978.

**Estancia Valley Solid Waste Authority (EVSWA) Contract Fund (419)** - To account for the transactions of Torrance County's management contract with the Estancia Valley Solid Waste Authority. Authority is the County Commission.

**Environmental Gross Receipts Tax Fund (423)** - To account for funds received for environmental gross receipts taxes that are then provided to the Torrance County Solid Waste Authority to help repay a loan arranged with the New Mexico Finance Authority. Authority is the County Commission.

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**GO Bond Proceeds Fund (424)** - To account for the proceeds from the GO Bond that is held by the New Mexico Finance Authority. Authority is County Commission.

**WIPP Funding Fund (427)** - To account for the WIPP funding received from the State Fire Marshal's Office as defined by the contract with the State Fire Marshal's Office. Authority is the State Fire Marshal's Office.

**Volunteer Recruitment/Retention Fund (428)** - To account for a grant from the National Rifle Association for yearly membership fees for deputies to an indoor shooting range. Authority is the National Rifle Association.  
**State Animal Care Fund-** To account for the allotment funds from the NM State Veterinary Board. Authority is County Commission.

**State Animal Care Fund (429)** - To be used to account for fundraising money and donations given to the Torrance County Animal Shelter. Authority is the County Commission.

**Animal Shelter Fund (430)** - To be used to account for fundraising money and donations given to the Torrance County Animal Shelter. Authority is the County Commission.

**Safety Program Fund (600)** - To be used to account for fees received from the use of a separate dumping area (asbestos and construction). The proceeds are used in the County's safety program. Authority is the County Commission.

**Civil Defense Fund (604)** - To account for a grant from the State of New Mexico for the operation of the Civil Defense Unit Proceeds are 25% from the State of New Mexico and 75% from reimbursements from the Federal Emergency Management Agency (FEMA). Authority is FEMA.

**DWI Program Fund (605)** - To account for a grant from the State of New Mexico Department of Finance and Administration for D.W.I. detection and prevention pursuant to Chapter 65, New Mexico Laws of 1993. Authority is Section 6-5-8, NMSA 1978.

**DWI School Fund (606)** - To account for fees generated by the DWI School Authority is the County Commission.

**Treasurer's Fee Fund (609)** - To account for certain fees collected by the County Treasurer's Office. Resources are to be used for the upgrade of equipment in the office. Authorized by County Commission Resolution #2005-24.

**Reappraisal Fund (610)** - To account for the operations of a fund to help with reappraisal of County property to ensure valuation reflects current fair market value. Financing is provided by retainage of 1% of tax collections. Authority is Section 7-38-38.1, NMSA 1978.

**Clerk's Equipment Fund (612)** - To account for an additional \$7 recording fee collected by the Clerk's Office to pay for equipment/supplies for the Clerk's Office. Authority is the Absentee- Early Voting Act (Section 14-89-12.2, NMSA1978).

**RPHCA Grant Fund (616)** - To account for a grant from the State of New Mexico Department of Health, to provide health services at the Mountainair Family Health Clinic. Authority is the State of New Mexico Department of Health.

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**Recycling & Illegal Dumping Grant Fund (628)** - To account for a grant from the State of New Mexico Environment Department, to clean up illegal tire dumps within Torrance County. Authority is the State of New Mexico Environment Department.

**Home Visiting Grant Fund (629)** - To account for a grant from the State of New Mexico Children, Youth and Families Department to be used for prenatal home visiting services. Authority is the State of New Mexico Children, Youth and Families Department.

**Esperanza Clinic Fund (630)** - To account for funds received for rent on the Esperanza Clinic. The lease agreement calls for these proceeds to be in a separate fund to help offset maintenance and repair costs of the clinic. Authority is the County Commission.

**Senior Citizens Program Fund (631)** - To account for proceeds from the sale of senior program vehicles. Funds to be used for senior citizen program operations. Authority is the County Commission.

**Loan Proceeds Fund (632)** - To account for the proceeds from the NM Property Tax Division loan obtained by the County Assessor. Authority is County Commission.

**NMFA Loan Proceeds Fund (633)** - To account for the proceeds from any loans from the New Mexico Finance Authority. Authority is County Commission.

**Court Forfeiture Fund (634)** - To accounts for funds forfeited to the County by the court system. This money also includes any cash evidence seized by the Sheriff's Department for safekeeping until release by the court. This money can only be used as defined by the court system on a case-by-case basis.

**Juvenile Justice Grant Fund (635)** - To account for a grant received from the State of New Mexico Children Youth and Families Department to be used for the support and defense of juveniles. The Authority is the State of New Mexico Children Youth and Families Department

**Wind PILT Fund (641)** - To account for the payment in lieu of taxes payments received from High Lonesome Mesa, LLC according to the lease agreement and Ordinance 2008-01. Authority is the County Commission.

**Investment Interest Fund (642)** - To account for interest earned from the New Mexico State Treasurer Local Government Investment Pool or any other investments. Authority is County Commission.

**Estancia Basin Water Study Fund (650)** - To account for funds received from local grants and from sales of water conservation booklets to study water issues and to help inform and educate the County's residents about the Estancia Basin. Authority is the County Commission.

**DWI Smart Choice Fund (607)** - To account for the funds collected from the DWI Smart Choice Program. Authority is County Commission.

**Rural Addressing Fund (675)** - To account for the proceeds of a part of the local option gross receipts tax to be used to mark rural addresses for use by emergency personnel. Authority is Section 67- 3-28.2NMSA1978.

**Attorney General Grant Fund (681)** - To account for the DRAM grant the County received from the New Mexico Attorney General's Office. Authority is County Commission.

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**Planning and Zoning Court Fees Fund (685)** - To account for the court fees which are the result of a zoning case. Authority is the County Commission.

**Domestic Violence Fund (690)** - To account for a grant from the of New Mexico Children Youth and Families Department, to be used for the prevention of domestic violence. Authority is the State of New Mexico Children Youth and Families Department.

**Domestic Violence (DV) Victim Restitution (691)** - To account for supplemental funding and donations received to assist victims of domestic violence. Authority is the County Commission.

**DWI Screening Fund (608)** - Referrals come from Magistrate and Municipal courts and also from the Juvenile Probation office. DWI offenders are normally screened after conviction. We screen at the courthouse and at the sheriff's office. The County charges \$100.00 for the screening fee. These fees are dependent on annual DWI convictions which have been decreasing in the County. Costs attributed to screening include court attendance, telephone, internet, copy machine lease, supplies.

**Title III Forest Reserve Fund (693)** - To account for resources received from the Secure Rural Schools and Community Self Determination Act of 2000 to be used only for search, rescue and emergency services, community service work camps or easement purchases. Authority is P.L106-393.

**U.S. Marshall JLEO Fund (802)** - To account for funds allocated to reimburse Torrance County for overtime incurred in association with the Joint Law Enforcement Operations task force. Authority is the U.S. Marshalls.

**Drug Education Program Fund (804)** - To account for fees received from offenders (instead of a fine) to be used to educate people about the dangers of drug use. Authority is 9-17-17NMSA1978.

**Traffic Safety Fund (805)** - To account for funds received from the U.S. Department of Transportation passed through the State of New Mexico Highway and Transportation Department for the purpose of helping local law enforcement officers reduce highway deaths and injuries resulting from individuals riding unrestrained or improperly restrained in motor vehicles, to increase seatbelt use rates, and to discourage drunk driving. Authority is the U.S. Department of Transportation.

**Teen Court Donation Fund (807)** - To account for donations made to the Teen Court Program. Authority is the County Commission.

**HIDTA Task Force (801)** – To account for a grant from the National Office of Drug Control Policy utilized in high intensity drug trafficking areas. Authority for creation is contained in Anti-drug Abuse Act of 1988. Public Law 100-690.

**Forest Service Patrol Fund (808)** - To account for funds received from the U.S. Forest Service for the provision of police services in and around national forest areas. Authority is the U.S. Forest Service.

**Road Fund (402)** - To account for funds used to maintain roads that the County is responsible for. Financing is provided by motor vehicle fees. Expenditures are restricted to the construction and maintenance of County roads. Authority is Section 67-4-1 NMSA 1978.

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**NMDHIS EMPG Fund (826)** - To account for the Emergency Management Performance Grant funding from NM Department of Homeland Security. Authority is State of New Mexico Department of Homeland Security.

**NMDOH Cities Readiness Initiative Fund (826)** - To account for the NM Department of Health Cities Readiness Initiative contract funding. Authority is State of New Mexico Department of Health.

**Disaster Public Assistance Fund (830)** - To account for the FEMA disaster - public assistance funding for a declared flooding disaster that occurred in Torrance County. Authority is FEMA.

**COVID-19 Fund (835)** - To account for any expenditures directly related to the COVID-19 Pandemic emergency and any reimbursement under the CARES Act. Authority is County Commission.

**Dog Head Fire Fund (834)** - To account for Federal Emergency Management Agency (FEMA) disaster public assistance funding for the Dog Head Fire. Authority is FEMA

**Emergency 911 Fund (911)** - To account for local option gross receipts tax proceeds and a training grant from the State of New Mexico Department of Finance and Administration. The training grant funds that are to be used to pay for 911 training. Financing is provided by a grant from New Mexico Department of Finance and Administration pursuant to Section 63-9D-1, NMSA 1978, "Enhanced 911 Act." Authority is the County Commission.

**Adult Corrections Fund (420)** - To account for resources used to pay for the housing and care of Torrance County Inmates. Funding is provided through charges to local municipalities, the NM Dept. of Corrections, local gross receipts tax option and transfers from the County's general fund. Also includes the Community Monitoring Program. Authority is the County Commission.

**NMFA Grant Fund (626)** - To account for the NMFA grant the County received for the Southern Economic Development Plan. Authority is County Commission.

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	<u>Farm and Range</u>	<u>CR-AO85 Developer</u>	<u>District 1 Fire</u>	<u>District 2 Fire</u>	<u>District 3 Fire</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 8,582	\$ 1,579	\$ 131,282	\$ 174,166	\$ 99,604
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Other Receivables, Net	-	-	-	-	-
Prepaid Expenses	-	-	2,236	2,236	2,236
<b>TOTAL ASSETS</b>	<u>\$ 8,582</u>	<u>\$ 1,579</u>	<u>\$ 133,518</u>	<u>\$ 176,402</u>	<u>\$ 101,840</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ 1,058	\$ 1,639	\$ 1,471
Accrued Salaries and Benefits	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>1,058</u>	<u>1,639</u>	<u>1,471</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>	<u>1,058</u>	<u>1,639</u>	<u>1,471</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	-	-	2,236	2,236	2,236
Restricted For:					
Special Revenue Funds	8,582	1,579	130,224	172,527	98,133
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>8,582</u>	<u>1,579</u>	<u>132,460</u>	<u>174,763</u>	<u>100,369</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 8,582</u>	<u>\$ 1,579</u>	<u>\$ 133,518</u>	<u>\$ 176,402</u>	<u>\$ 101,840</u>

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	<u>District 4 Fire</u>	<u>District 5 Fire</u>	<u>District 6 Fire</u>	<u>Fire Pool 1/4% Tax</u>	<u>County Fair Board</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 35,853	\$ 59,538	\$ 140,168	\$ 109,057	\$ 38,619
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	146,010	-
Other Receivables, Net	-	-	-	-	-
Prepaid Expenses	2,236	2,236	2,236	-	-
<b>TOTAL ASSETS</b>	<u>\$ 38,089</u>	<u>\$ 61,774</u>	<u>\$ 142,404</u>	<u>\$ 255,067</u>	<u>\$ 38,619</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 1,115	\$ 2,421	\$ 986	\$ 64	\$ 450
Accrued Salaries and Benefits	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>1,115</u>	<u>2,421</u>	<u>986</u>	<u>64</u>	<u>450</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>1,115</u>	<u>2,421</u>	<u>986</u>	<u>64</u>	<u>450</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	2,236	2,236	2,236	-	-
Restricted For:					
Special Revenue Funds	34,738	57,117	139,182	255,003	38,169
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>36,974</u>	<u>59,353</u>	<u>141,418</u>	<u>255,003</u>	<u>38,169</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 38,089</u>	<u>\$ 61,774</u>	<u>\$ 142,404</u>	<u>\$ 255,067</u>	<u>\$ 38,619</u>

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	<u>Fire Dept. Admin.</u>	<u>Indigent Fund</u>	<u>EMS</u>	<u>Law Enforcement</u>	<u>EVSWA Contract</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 30,723	\$ 454,457	\$ 129,155	\$ -	\$ 12,644
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	158,871	11,263	-	-
Other Receivables, Net	-	-	-	-	-
Prepaid Expenses	552	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 31,275</u>	<u>\$ 613,328</u>	<u>\$ 140,418</u>	<u>\$ -</u>	<u>\$ 12,644</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 3,547	\$ 91,327	\$ -	\$ -	\$ 18,168
Accrued Salaries and Benefits	-	-	4,709	-	-
<b>TOTAL LIABILITIES</b>	<u>3,547</u>	<u>91,327</u>	<u>4,709</u>	<u>-</u>	<u>18,168</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>3,547</u>	<u>91,327</u>	<u>4,709</u>	<u>-</u>	<u>18,168</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	552	-	-	-	-
Restricted For:					
Special Revenue Funds	27,176	522,001	135,709	-	-
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Unassigned	-	-	-	-	(5,524)
<b>TOTAL FUND BALANCES</b>	<u>27,728</u>	<u>522,001</u>	<u>135,709</u>	<u>-</u>	<u>(5,524)</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 31,275</u>	<u>\$ 613,328</u>	<u>\$ 140,418</u>	<u>\$ -</u>	<u>\$ 12,644</u>

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	Env. GRT	GO Bond Proceeds	WIPP Funding	Volunteer Recruitment	State Animal Care
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -	\$ -	\$ 400	\$ 28,782	\$ 1,098
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	76,107	-	-	-	-
Other Receivables, Net	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 76,107</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 28,782</b>	<b>\$ 1,098</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 76,107	\$ -	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>76,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>76,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted For:					
Special Revenue Funds	-	-	400	28,782	1,098
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>28,782</b>	<b>1,098</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<b>\$ 76,107</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 28,782</b>	<b>\$ 1,098</b>

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	<u>Animal Shelter</u>	<u>Safety Program</u>	<u>Civil Defense</u>	<u>DWI Program</u>	<u>DWI School</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 3,157	\$ 24,523	\$ 3,389	\$ 48,274	\$ 866
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	15,768	-	-
Other Receivables, Net	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 3,157</u>	<u>\$ 24,523</u>	<u>\$ 19,157</u>	<u>\$ 48,274</u>	<u>\$ 866</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ 427	\$ 348	\$ -
Accrued Salaries and Benefits	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>427</u>	<u>348</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>	<u>427</u>	<u>348</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted For:					
Special Revenue Funds	3,157	24,523	18,730	47,926	866
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>3,157</u>	<u>24,523</u>	<u>18,730</u>	<u>47,926</u>	<u>866</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 3,157</u>	<u>\$ 24,523</u>	<u>\$ 19,157</u>	<u>\$ 48,274</u>	<u>\$ 866</u>

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS -  
CONTINUED  
AS OF JUNE 30, 2020**

	<u>Treasurer's Fee</u>	<u>Reappraisal Fund</u>	<u>Clerk's Equipment</u>	<u>RPHCA Grant</u>	<u>Recycling Illegal Dump</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 1,510	\$ 60,181	\$ 26,887	\$ 26,523	\$ 14,979
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Other Receivables, Net	-	-	-	7,502	-
Prepaid Expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 1,510</u>	<u>\$ 60,181</u>	<u>\$ 26,887</u>	<u>\$ 34,025</u>	<u>\$ 14,979</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 687	\$ 636	\$ -	\$ -
Accrued Salaries and Benefits	-	2,123	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>2,810</u>	<u>636</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>2,810</u>	<u>636</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted For:					
Special Revenue Funds	1,510	57,371	26,251	34,025	14,979
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>1,510</u>	<u>57,371</u>	<u>26,251</u>	<u>34,025</u>	<u>14,979</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 1,510</u>	<u>\$ 60,181</u>	<u>\$ 26,887</u>	<u>\$ 34,025</u>	<u>\$ 14,979</u>

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS -  
CONTINUED  
AS OF JUNE 30, 2020**

	<u>Home Visiting</u>	<u>Esperanza Clinic</u>	<u>Senior Citizens</u>	<u>Loan Proceeds</u>	<u>NMFA Loan Proceeds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 3,019	\$ 11,615	\$ 6,451	\$ -	\$ 1,373
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Other Receivables, Net	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 3,019</u>	<u>\$ 11,615</u>	<u>\$ 6,451</u>	<u>\$ -</u>	<u>\$ 1,373</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ 833	\$ -	\$ -
Accrued Salaries and Benefits	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>833</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>	<u>833</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted For:					
Special Revenue Funds	3,019	11,615	5,618	-	1,373
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>3,019</u>	<u>11,615</u>	<u>5,618</u>	<u>-</u>	<u>1,373</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 3,019</u>	<u>\$ 11,615</u>	<u>\$ 6,451</u>	<u>\$ -</u>	<u>\$ 1,373</u>

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS -  
CONTINUED  
AS OF JUNE 30, 2020**

	Court Forfeiture	Juvenile Justice	Wind PILT	Invest. Interest	Estancia Water Basin Study	DWI Smart Choice
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 13,739	\$ 58,143	\$ 194,088	\$ 290,633	\$ 16,228	\$ 11,774
Restricted Cash	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Other Receivables, Net	-	3,438	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 13,739</u>	<u>\$ 61,581</u>	<u>\$ 194,088</u>	<u>\$ 290,633</u>	<u>\$ 16,228</u>	<u>\$ 11,774</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue:						
Property Taxes	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid Expenses	-	-	-	-	-	-
Restricted For:						
Special Revenue Funds	13,739	61,581	194,088	290,633	16,228	11,774
Debt Service Funds	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>13,739</u>	<u>61,581</u>	<u>194,088</u>	<u>290,633</u>	<u>16,228</u>	<u>11,774</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 13,739</u>	<u>\$ 61,581</u>	<u>\$ 194,088</u>	<u>\$ 290,633</u>	<u>\$ 16,228</u>	<u>\$ 11,774</u>

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS -  
CONTINUED  
AS OF JUNE 30, 2020**

	<u>Rural Addressing</u>	<u>Attorney General Grant</u>	<u>Planning &amp; Zoning</u>	<u>Domestic Violence</u>	<u>DV Victim Restitution</u>	<u>DWI Screening</u>
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 63,753	\$ -	\$ 25,714	\$ 38,937	\$ 28,789	\$ 1,995
Restricted Cash	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Taxes	11,263	-	-	-	-	-
Other Receivables, Net	-	-	-	17,593	-	-
Prepaid Expenses	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 75,016</u>	<u>\$ -</u>	<u>\$ 25,714</u>	<u>\$ 56,530</u>	<u>\$ 28,789</u>	<u>\$ 1,995</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ 4,844	\$ -	\$ -	\$ 472	\$ -	\$ -
Accrued Salaries and Benefits	1,920	-	-	85	-	-
<b>TOTAL LIABILITIES</b>	<u>6,764</u>	<u>-</u>	<u>-</u>	<u>557</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue:						
Property Taxes	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>6,764</u>	<u>-</u>	<u>-</u>	<u>557</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid Expenses	-	-	-	-	-	-
Restricted For:						
Special Revenue Funds	68,252	-	25,714	55,973	28,789	1,995
Debt Service Funds	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>68,252</u>	<u>-</u>	<u>25,714</u>	<u>55,973</u>	<u>28,789</u>	<u>1,995</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 75,016</u>	<u>\$ -</u>	<u>\$ 25,714</u>	<u>\$ 56,530</u>	<u>\$ 28,789</u>	<u>\$ 1,995</u>

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS -  
CONTINUED  
AS OF JUNE 30, 2020**

	<u>Title III Forest Reserve</u>	<u>U.S. Marshall JLEO</u>	<u>Drug Education</u>	<u>Traffic Safety</u>	<u>Teen Court Donation</u>	<u>HIDTA Task Force</u>
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 171,939	\$ 15,272	\$ 4,031	\$ 6,068	\$ 1,791	\$ 773
Restricted Cash	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Other Receivables, Net	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 171,939</u>	<u>\$ 15,272</u>	<u>\$ 4,031</u>	<u>\$ 6,068</u>	<u>\$ 1,791</u>	<u>\$ 773</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	-	324	-	844	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>324</u>	<u>-</u>	<u>844</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue:						
Property Taxes	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>324</u>	<u>-</u>	<u>844</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid Expenses	-	-	-	-	-	-
Restricted For:						
Special Revenue Funds	171,939	14,948	4,031	5,224	1,791	773
Debt Service Funds	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>171,939</u>	<u>14,948</u>	<u>4,031</u>	<u>5,224</u>	<u>1,791</u>	<u>773</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 171,939</u>	<u>\$ 15,272</u>	<u>\$ 4,031</u>	<u>\$ 6,068</u>	<u>\$ 1,791</u>	<u>\$ 773</u>

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS -  
CONTINUED  
AS OF JUNE 30, 2020**

	Forest Serv. Patrol	Road Fund	NMDHIS EMPG	NMDOH Cities Readiness	Disaster Pub. Assist.	COVID-19
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 4,674	\$ 612,747	\$ 15,393	\$ 1,506	\$ 74,345	\$ 1,623
Restricted Cash	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Taxes	-	183,047	-	-	-	-
Other Receivables, Net	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 4,674</u>	<u>\$ 795,794</u>	<u>\$ 15,393</u>	<u>\$ 1,506</u>	<u>\$ 74,345</u>	<u>\$ 1,623</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ -	\$ 29,030	\$ -	\$ -	\$ -	\$ 1,106
Accrued Salaries and Benefits	343	23,794	1,154	-	-	716
<b>TOTAL LIABILITIES</b>	<u>343</u>	<u>52,824</u>	<u>1,154</u>	<u>-</u>	<u>-</u>	<u>1,822</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue:						
Property Taxes	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>343</u>	<u>52,824</u>	<u>1,154</u>	<u>-</u>	<u>-</u>	<u>1,822</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid Expenses	-	-	-	-	-	-
Restricted For:						
Special Revenue Funds	4,331	572,539	14,239	1,506	74,345	-
Debt Service Funds	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-
Minimum Fund Balance	-	170,431	-	-	-	-
Unassigned	-	-	-	-	-	(199)
<b>TOTAL FUND BALANCES</b>	<u>4,331</u>	<u>742,970</u>	<u>14,239</u>	<u>1,506</u>	<u>74,345</u>	<u>(199)</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 4,674</u>	<u>\$ 795,794</u>	<u>\$ 15,393</u>	<u>\$ 1,506</u>	<u>\$ 74,345</u>	<u>\$ 1,623</u>

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS -  
CONTINUED  
AS OF JUNE 30, 2020**

	<u>Doghead Fire</u>	<u>Emergency 911</u>	<u>Adult Corrections</u>	<u>NMFA Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 1	\$ 226,123	\$ 210,292	\$ 25,000	\$ 3,803,825
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	186,964	112,627	-	901,920
Other Receivables, Net	-	-	2,440	-	30,973
Prepaid Expenses	-	2,718	-	-	16,686
<b>TOTAL ASSETS</b>	<u>\$ 1</u>	<u>\$ 415,805</u>	<u>\$ 325,359</u>	<u>\$ 25,000</u>	<u>\$ 4,753,404</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 2,926	\$ 63,535	\$ -	\$ 303,197
Accrued Salaries and Benefits	-	15,618	10,799	-	62,429
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>18,544</u>	<u>74,334</u>	<u>-</u>	<u>365,626</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>18,544</u>	<u>74,334</u>	<u>-</u>	<u>365,626</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	-	2,718	-	-	16,686
Restricted For:					
Special Revenue Funds	1	394,543	251,025	25,000	4,206,384
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	170,431
Unassigned	-	-	-	-	(5,723)
<b>TOTAL FUND BALANCES</b>	<u>1</u>	<u>397,261</u>	<u>251,025</u>	<u>25,000</u>	<u>4,387,778</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 1</u>	<u>\$ 415,805</u>	<u>\$ 325,359</u>	<u>\$ 25,000</u>	<u>\$ 4,753,404</u>

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Farm and Range</u>	<u>CR-AO85 Developer</u>	<u>District 1 Fire</u>	<u>District 2 Fire</u>	<u>District 3 Fire</u>
<b>REVENUES</b>					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-
State Operating Grants	2,594	-	56,618	112,650	136,257
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	114	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Income	-	-	-	40,294	-
<b>TOTAL REVENUES</b>	<u>2,594</u>	<u>114</u>	<u>56,618</u>	<u>152,944</u>	<u>136,257</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	28,602	-	31,913	59,024	60,474
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Capital Outlay	-	-	-	-	111,484
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>28,602</u>	<u>-</u>	<u>31,913</u>	<u>59,024</u>	<u>171,958</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(26,008)</u>	<u>114</u>	<u>24,705</u>	<u>93,920</u>	<u>(35,701)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	32,500	-	-	-	-
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>32,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	6,492	114	24,705	93,920	(35,701)
<b>FUND BALANCE, BEGINNING RESTATEMENT</b>	2,090	1,465	107,755	80,843	136,070
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>2,090</u>	<u>1,465</u>	<u>107,755</u>	<u>80,843</u>	<u>136,070</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 8,582</u>	<u>\$ 1,579</u>	<u>\$ 132,460</u>	<u>\$ 174,763</u>	<u>\$ 100,369</u>

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**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>District 4</u> <u>Fire</u>	<u>District 5</u> <u>Fire</u>	<u>District 6</u> <u>Fire</u>	<u>Fire Pool</u> <u>1/4% Tax</u>	<u>County</u> <u>Fair Board</u>
<b>REVENUES</b>					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	318,887	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-
State Operating Grants	40,371	144,968	80,454	363	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	-	-	3,475	2,970
Investment Income	-	-	-	-	-
Miscellaneous Income	-	-	23,458	1,207	200,989
<b>TOTAL REVENUES</b>	<u>40,371</u>	<u>144,968</u>	<u>103,912</u>	<u>323,932</u>	<u>203,959</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	43,505	92,733	29,532	86,218	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	237,221
Health and Welfare	-	-	-	-	-
Capital Outlay	-	111,484	-	91,011	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>43,505</u>	<u>204,217</u>	<u>29,532</u>	<u>177,229</u>	<u>237,221</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(3,134)</u>	<u>(59,249)</u>	<u>74,380</u>	<u>146,703</u>	<u>(33,262)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	52,455	19,000
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,455</u>	<u>19,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	(3,134)	(59,249)	74,380	199,158	(14,262)
<b>FUND BALANCE, BEGINNING</b>	40,108	118,602	67,038	55,845	52,431
<b>RESTATEMENT</b>	-	-	-	-	-
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>40,108</u>	<u>118,602</u>	<u>67,038</u>	<u>55,845</u>	<u>52,431</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 36,974</u>	<u>\$ 59,353</u>	<u>\$ 141,418</u>	<u>\$ 255,003</u>	<u>\$ 38,169</u>

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**STATE OF NEW MEXICO  
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FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fire Dept. Admin.	Indigent Fund	EMS	Law Enforcement	EVSWA Contract
<b>REVENUES</b>					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	514,190	35,740	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-
State Operating Grants	80,454	-	16,559	28,400	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Income	-	10,535	-	-	58,855
<b>TOTAL REVENUES</b>	<u>80,454</u>	<u>524,725</u>	<u>52,299</u>	<u>28,400</u>	<u>58,855</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	158,270
Public Safety	109,490	-	67,092	30,607	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	341,223	-	-	-
Capital Outlay	-	-	-	9,341	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>109,490</u>	<u>341,223</u>	<u>67,092</u>	<u>39,948</u>	<u>158,270</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(29,036)</u>	<u>183,502</u>	<u>(14,793)</u>	<u>(11,548)</u>	<u>(99,415)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	60,000
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	(29,036)	183,502	(14,793)	(11,548)	(39,415)
<b>FUND BALANCE, BEGINNING RESTATEMENT</b>	56,764	338,499	150,502	11,548	33,891
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>56,764</u>	<u>338,499</u>	<u>150,502</u>	<u>11,548</u>	<u>33,891</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 27,728</u>	<u>\$ 522,001</u>	<u>\$ 135,709</u>	<u>\$ -</u>	<u>\$ (5,524)</u>

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FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Env. GRT</u>	<u>GO Bond Proceeds</u>	<u>WIPP Funding</u>	<u>Volunteer Recruitment</u>	<u>State Animal Care</u>
<b>REVENUES</b>					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	178,061	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	7,000	-	-
State Operating Grants	-	-	-	-	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>178,061</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current					
General Government	193,176	-	-	45,794	-
Public Safety	-	-	400	-	1,025
Public Works	-	308,229	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Capital Outlay	-	-	6,600	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>193,176</u>	<u>308,229</u>	<u>7,000</u>	<u>45,794</u>	<u>1,025</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(15,115)</u>	<u>(308,229)</u>	<u>-</u>	<u>(45,794)</u>	<u>(1,025)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	50,000	-
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(15,115)	(308,229)	-	4,206	(1,025)
<b>FUND BALANCE, BEGINNING</b>	-	276,145	400	24,576	2,123
<b>RESTATEMENT</b>	15,115	32,084	-	-	-
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>15,115</u>	<u>308,229</u>	<u>400</u>	<u>24,576</u>	<u>2,123</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ 28,782</u>	<u>\$ 1,098</u>

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FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Animal Shelter</u>	<u>Safety Program</u>	<u>Civil Defense</u>	<u>DWI Program</u>	<u>DWI School</u>
<b>REVENUES</b>					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	50,037	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-
State Operating Grants	-	-	-	161,129	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	200	9,180	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Income	550	99	-	-	-
<b>TOTAL REVENUES</b>	<u>750</u>	<u>9,279</u>	<u>50,037</u>	<u>161,129</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	40	22,769	10,851	150,976	1,196
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Capital Outlay	-	-	55,373	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>40</u>	<u>22,769</u>	<u>66,224</u>	<u>150,976</u>	<u>1,196</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>710</u>	<u>(13,490)</u>	<u>(16,187)</u>	<u>10,153</u>	<u>(1,196)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	12,544	-	-	-
Transfers Out	-	-	-	(19,431)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>12,544</u>	<u>-</u>	<u>(19,431)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	710	(946)	(16,187)	(9,278)	(1,196)
<b>FUND BALANCE, BEGINNING</b>	2,447	25,469	34,917	57,204	2,062
<b>RESTATEMENT</b>	-	-	-	-	-
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>2,447</u>	<u>25,469</u>	<u>34,917</u>	<u>57,204</u>	<u>2,062</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 3,157</u>	<u>\$ 24,523</u>	<u>\$ 18,730</u>	<u>\$ 47,926</u>	<u>\$ 866</u>

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FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
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	<u>Treasurer's Fee</u>	<u>Reappraisal Fund</u>	<u>Clerk's Equipment</u>	<u>RPHCA Grant</u>	<u>Recycling Illegal Dump</u>
<b>REVENUES</b>					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	98,225	-	-	-
Federal Operating Grants	-	-	-	-	-
State Operating Grants	-	-	21,292	146,151	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	21,856	1,410	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Income	-	712	111	-	-
<b>TOTAL REVENUES</b>	<u>21,856</u>	<u>100,347</u>	<u>21,403</u>	<u>146,151</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current					
General Government	7,382	161,631	17,445	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	112,126	-
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Capital Outlay	17,661	37,233	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>25,043</u>	<u>198,864</u>	<u>17,445</u>	<u>112,126</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(3,187)</u>	<u>(98,517)</u>	<u>3,958</u>	<u>34,025</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	49,656	-	-	-
Transfers Out	-	(23,474)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>26,182</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(3,187)	(72,335)	3,958	34,025	-
<b>FUND BALANCE, BEGINNING RESTATEMENT</b>	4,697	129,706	22,293	-	14,979
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>4,697</u>	<u>129,706</u>	<u>22,293</u>	<u>-</u>	<u>14,979</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 1,510</u>	<u>\$ 57,371</u>	<u>\$ 26,251</u>	<u>\$ 34,025</u>	<u>\$ 14,979</u>

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FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Home Visiting</u>	<u>Esperanza Clinic</u>	<u>Senior Citizens</u>	<u>Loan Proceeds</u>	<u>NMFA Loan Proceeds</u>
<b>REVENUES</b>					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-
State Operating Grants	-	-	-	-	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	200	-	-	-
Investment Income	-	-	-	-	29
Miscellaneous Income	-	-	1,712	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>200</u>	<u>1,712</u>	<u>-</u>	<u>29</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	962	11,440	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>962</u>	<u>11,440</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(762)</u>	<u>(9,728)</u>	<u>-</u>	<u>29</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	10,000	-	-
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(762)	272	-	29
<b>FUND BALANCE, BEGINNING RESTATEMENT</b>	3,019	12,377	5,346	-	1,344
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>3,019</u>	<u>12,377</u>	<u>5,346</u>	<u>-</u>	<u>1,344</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 3,019</u>	<u>\$ 11,615</u>	<u>\$ 5,618</u>	<u>\$ -</u>	<u>\$ 1,373</u>

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FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Court Forfeiture</u>	<u>Juvenile Justice</u>	<u>Wind PILT</u>	<u>Investment Interest</u>	<u>Estancia Water Basin Study</u>	<u>DWI Smart Choice</u>
<b>REVENUES</b>						
Taxes:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-	-
State Operating Grants	-	29,217	1,597,240	-	-	102
State Capital Grants	-	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Income	-	-	-	100,069	-	-
Miscellaneous Income	-	-	-	289	15,250	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>29,217</u>	<u>1,597,240</u>	<u>100,358</u>	<u>15,250</u>	<u>102</u>
<b>EXPENDITURES</b>						
Current						
General Government	-	-	-	10,053	-	-
Public Safety	-	28,799	-	-	-	2,135
Public Works	-	-	429,328	-	3,321	-
Culture and Recreation	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Capital Outlay	-	-	184,051	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>28,799</u>	<u>613,379</u>	<u>10,053</u>	<u>3,321</u>	<u>2,135</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>418</u>	<u>983,861</u>	<u>90,305</u>	<u>11,929</u>	<u>(2,033)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	80,967	-	-	13,807
Transfers Out	-	-	(1,147,000)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>(1,066,033)</u>	<u>-</u>	<u>-</u>	<u>13,807</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	418	(82,172)	90,305	11,929	11,774
<b>FUND BALANCE, BEGINNING RESTATEMENT</b>	13,739	61,163	276,260	200,328	4,299	-
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>13,739</u>	<u>61,163</u>	<u>276,260</u>	<u>200,328</u>	<u>4,299</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 13,739</u>	<u>\$ 61,581</u>	<u>\$ 194,088</u>	<u>\$ 290,633</u>	<u>\$ 16,228</u>	<u>\$ 11,774</u>

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FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Rural Addressing</u>	<u>Attorney General Grant</u>	<u>Planning &amp; Zoning</u>	<u>Domestic Violence</u>	<u>DV Victim Restitution</u>	<u>DWI Screening</u>
<b>REVENUES</b>						
Taxes:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	35,740	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	25	-
Federal Operating Grants	-	-	-	-	-	-
State Operating Grants	-	-	-	51,143	-	-
State Capital Grants	-	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	5,162	-	7,900	-	-	1,100
Investment Income	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	2,250	-
<b>TOTAL REVENUES</b>	<u>40,902</u>	<u>-</u>	<u>7,900</u>	<u>51,143</u>	<u>2,275</u>	<u>1,100</u>
<b>EXPENDITURES</b>						
Current						
General Government	77,313	-	240	-	-	-
Public Safety	-	37	-	70,108	2,268	4,729
Public Works	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>77,313</u>	<u>37</u>	<u>240</u>	<u>70,108</u>	<u>2,268</u>	<u>4,729</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(36,411)</u>	<u>(37)</u>	<u>7,660</u>	<u>(18,965)</u>	<u>7</u>	<u>(3,629)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	50,000	-	6,000	46,500	-	5,624
Transfers Out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>50,000</u>	<u>-</u>	<u>6,000</u>	<u>46,500</u>	<u>-</u>	<u>5,624</u>
<b>NET CHANGE IN FUND BALANCES</b>	13,589	(37)	13,660	27,535	7	1,995
<b>FUND BALANCE, BEGINNING RESTATEMENT</b>	54,663	37	12,054	28,438	28,782	-
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>54,663</u>	<u>37</u>	<u>12,054</u>	<u>28,438</u>	<u>28,782</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 68,252</u>	<u>\$ -</u>	<u>\$ 25,714</u>	<u>\$ 55,973</u>	<u>\$ 28,789</u>	<u>\$ 1,995</u>

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	Title III Forest Reserve	U.S. Marshall JLEO	Drug Education	Traffic Safety	Teen Court Donation	HIDTA Task Force
<b>REVENUES</b>						
Taxes:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Federal Operating Grants	-	17,684	-	-	-	-
State Operating Grants	11,537	-	-	2,750	-	2,344
State Capital Grants	-	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	-	648	-
Investment Income	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>11,537</u>	<u>17,684</u>	<u>-</u>	<u>2,750</u>	<u>648</u>	<u>2,344</u>
<b>EXPENDITURES</b>						
Current						
General Government	-	-	-	-	-	-
Public Safety	-	19,323	9,197	6,439	182	3,571
Public Works	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>19,323</u>	<u>9,197</u>	<u>6,439</u>	<u>182</u>	<u>3,571</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>11,537</u>	<u>(1,639)</u>	<u>(9,197)</u>	<u>(3,689)</u>	<u>466</u>	<u>(1,227)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	-	-	-	2,000
Transfers Out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	11,537	(1,639)	(9,197)	(3,689)	466	773
<b>FUND BALANCE, BEGINNING</b>	160,402	16,587	13,228	8,913	1,325	-
<b>RESTATEMENT</b>	-	-	-	-	-	-
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>160,402</u>	<u>16,587</u>	<u>13,228</u>	<u>8,913</u>	<u>1,325</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 171,939</u>	<u>\$ 14,948</u>	<u>\$ 4,031</u>	<u>\$ 5,224</u>	<u>\$ 1,791</u>	<u>\$ 773</u>

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	Forest Serv. Patrol	Road Fund	NMDHIS EMPG	NMDOH Cities Readiness	Disaster Pub. Assist.	COVID-19
<b>REVENUES</b>						
Taxes:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	359,741	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	596,939	-	-	-	-
Other Taxes	-	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-	-
State Operating Grants	6,189	98,068	9,454	(1)	-	-
State Capital Grants	-	633,031	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	760	-	-	-	-
Investment Income	-	-	-	-	-	-
Miscellaneous Income	-	17,846	-	-	-	-
<b>TOTAL REVENUES</b>	<u>6,189</u>	<u>1,706,385</u>	<u>9,454</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Current						
General Government	-	-	-	-	-	-
Public Safety	-	-	42,447	11,172	-	55,199
Public Works	5,182	1,096,301	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Capital Outlay	-	666,551	-	6,179	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>5,182</u>	<u>1,762,852</u>	<u>42,447</u>	<u>17,351</u>	<u>-</u>	<u>55,199</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,007</u>	<u>(56,467)</u>	<u>(32,993)</u>	<u>(17,352)</u>	<u>-</u>	<u>(55,199)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	22,000	-	-	55,000
Transfers Out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>22,000</u>	<u>-</u>	<u>-</u>	<u>55,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,007	(56,467)	(10,993)	(17,352)	-	(199)
<b>FUND BALANCE, BEGINNING</b>	3,324	719,186	25,232	18,858	74,345	-
<b>RESTATEMENT</b>	-	80,251	-	-	-	-
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>3,324</u>	<u>799,437</u>	<u>25,232</u>	<u>18,858</u>	<u>74,345</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 4,331</u>	<u>\$ 742,970</u>	<u>\$ 14,239</u>	<u>\$ 1,506</u>	<u>\$ 74,345</u>	<u>\$ (199)</u>

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Doghead Fire</u>	<u>Emergency 911</u>	<u>Adult Corrections</u>	<u>NMFA Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>REVENUES</b>					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	593,297	349,385	-	2,435,078
Gasoline and Motor Vehicle Taxes	-	-	-	-	596,939
Other Taxes	-	-	-	-	98,250
Federal Operating Grants	-	-	-	-	24,684
State Operating Grants	80,967	-	34,491	-	2,951,761
State Capital Grants	-	-	-	-	633,031
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	130,396	46,710	-	232,081
Investment Income	-	-	-	-	100,098
Miscellaneous Income	-	2,341	30,557	-	407,055
<b>TOTAL REVENUES</b>	<u>80,967</u>	<u>726,034</u>	<u>461,143</u>	<u>-</u>	<u>7,478,977</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	671,304
Public Safety	-	855,064	1,182,656	-	3,119,773
Public Works	-	-	-	25,000	1,979,487
Culture and Recreation	-	-	-	-	237,221
Health and Welfare	-	-	-	-	353,625
Capital Outlay	-	-	210,647	-	1,507,615
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>855,064</u>	<u>1,393,303</u>	<u>25,000</u>	<u>7,869,025</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>80,967</u>	<u>(129,030)</u>	<u>(932,160)</u>	<u>(25,000)</u>	<u>(390,048)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	260,000	1,150,000	50,000	2,028,053
Transfers Out	(185,396)	(46,989)	-	-	(1,422,290)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(185,396)</u>	<u>213,011</u>	<u>1,150,000</u>	<u>50,000</u>	<u>605,763</u>
<b>NET CHANGE IN FUND BALANCES</b>	(104,429)	83,981	217,840	25,000	215,715
<b>FUND BALANCE, BEGINNING</b>	104,430	313,280	25,180	-	4,036,608
<b>RESTATEMENT</b>	-	-	8,005	-	135,455
<b>BEGINNING FUND BALANCE AS RESTATED</b>	<u>104,430</u>	<u>313,280</u>	<u>33,185</u>	<u>-</u>	<u>4,172,063</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 1</u>	<u>\$ 397,261</u>	<u>\$ 251,025</u>	<u>\$ 25,000</u>	<u>\$ 4,387,778</u>

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NONMAJOR CAPITAL PROJECTS FUNDS – DESCRIPTIONS  
FOR THE YEAR ENDED JUNE 30, 2020**

Capital Projects Funds are used to account for the acquisition, construction, and repair of major capital assets.

Non-major capital projects funds consist of the following:

**County Infrastructure GRT (620)** - To account for funds received for the County infrastructure gross receipts taxes. County Ordinance 2006-1 states the specific purposes for which this tax can be used. Authority is the County Commission.

**Capital Outlay GRT (621)** - To account for funds received for the capital outlay gross receipts taxes. County ordinance 2014-03 states the specific purposes for which this tax can be used. Authority is County Commission.

**Legislative Appropriations (803)** - To account for resources received from State of New Mexico Legislative Appropriations for the acquisition of capital assets for Torrance County. This was authorized by the legislation involved.

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS  
AS OF JUNE 30, 2020**

	<u>County Infra. GRT</u>	<u>Capital Outlay GRT</u>	<u>Legis. Approp.</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 154,418	\$ 258,449	\$ 2,538	\$ 415,405
Restricted Cash	-	-	-	-
Investments	-	-	-	-
Receivables:				
Property Taxes	-	-	-	-
Other Taxes	76,094	223,403	-	299,497
Other Receivables, Net	-	-	170,391	170,391
Prepaid Expenses	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 230,512</u>	<u>\$ 481,852</u>	<u>\$ 172,929</u>	<u>\$ 885,293</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 2,497	\$ 4,866	\$ 49,583	\$ 56,946
Accrued Salaries and Benefits	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>2,497</u>	<u>4,866</u>	<u>49,583</u>	<u>56,946</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue:				
Property Taxes	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>2,497</u>	<u>4,866</u>	<u>49,583</u>	<u>56,946</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid Expenses	-	-	-	-
Restricted For:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	228,015	476,986	123,346	828,347
Minimum Fund Balance	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>228,015</u>	<u>476,986</u>	<u>123,346</u>	<u>828,347</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 230,512</u>	<u>\$ 481,852</u>	<u>\$ 172,929</u>	<u>\$ 885,293</u>

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	County Infra. GRT	Capital Outlay GRT	Legis. Approp.	Total Nonmajor Capital Projects Funds
<b>REVENUES</b>				
Taxes:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	177,940	707,179	-	885,119
Gasoline and Motor Vehicle Taxes	-	-	-	-
Other Taxes	-	-	-	-
Federal Operating Grants	-	-	-	-
State Operating Grants	-	-	-	-
State Capital Grants	-	-	-	-
Payments in Lieu of Taxes	-	-	196,009	196,009
Charges for Services	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous Income	-	3,078	-	3,078
<b>TOTAL REVENUES</b>	<u>177,940</u>	<u>710,257</u>	<u>196,009</u>	<u>1,084,206</u>
<b>EXPENDITURES</b>				
Current				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	191,500	510,233	190,650	892,383
Culture and Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Capital Outlay	14,525	150,448	144,888	309,861
Debt Service:				
Principal	-	34,595	-	34,595
Interest	-	6,269	-	6,269
<b>TOTAL EXPENDITURES</b>	<u>206,025</u>	<u>701,545</u>	<u>335,538</u>	<u>1,243,108</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(28,085)</u>	<u>8,712</u>	<u>(139,529)</u>	<u>(158,902)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	240,000	240,000
Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>240,000</u>	<u>240,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	(28,085)	8,712	100,471	81,098
<b>FUND BALANCE, BEGINNING RESTATEMENT</b>	256,100	468,274	22,875	747,249
<b>BEGINNING BALANCE AS RESTATED</b>	<u>256,100</u>	<u>468,274</u>	<u>22,875</u>	<u>747,249</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 228,015</u>	<u>\$ 476,986</u>	<u>\$ 123,346</u>	<u>\$ 828,347</u>

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
NONMAJOR DEBT SERVICE FUND – DESCRIPTION  
FOR THE YEAR ENDED JUNE 30, 2020**

**Debt Service Fund (636)** - This fund accounts for gross receipts and state allotment revenues collected to pay the current year's debt service on NMFA Loans. This fund also accounts for property tax revenues collected to pay off current year debt service on the 2001 general obligation bonds of the County.

See Independent Auditors' Report



**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING BALANCE SHEET – NONMAJOR DEBT SERVICE FUND  
AS OF JUNE 30, 2020**

	<b>Total Nonmajor Debt Service Fund</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 371,140
Restricted Cash	178,069
Investments	-
Receivables:	
Property Taxes	98,248
Other Taxes	14,037
Other Receivables, Net	-
Prepaid Expenses	-
<b>TOTAL ASSETS</b>	<b>\$ 661,494</b>
 <b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	
<b>LIABILITIES</b>	
Accounts Payable	\$ -
Accrued Salaries and Benefits	-
<b>TOTAL LIABILITIES</b>	<b>-</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable Revenue:	
Property Taxes	91,535
<b>TOTAL DEFERRED INFLOWS</b>	<b>91,535</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>91,535</b>
 <b>FUND BALANCES</b>	
Nonspendable:	
Prepaid Expenses	-
Restricted For:	
Special Revenue Funds	-
Debt Service Funds	569,959
Capital Projects Funds	-
Minimum Fund Balance	-
Unassigned	-
<b>TOTAL FUND BALANCES</b>	<b>569,959</b>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	 <b>\$ 661,494</b>

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE – NONMAJOR DEBT SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Total Nonmajor Debt Service Fund</b>
<b>REVENUES</b>	
Taxes:	
Property Taxes	\$ 399,661
Gross Receipts Taxes	84,227
Gasoline and Motor Vehicle Taxes	-
Other Taxes	-
Federal Operating Grants	-
State Operating Grants	1
State Capital Grants	-
Payments in Lieu of Taxes	-
Charges for Services	-
Investment Income	92,611
Miscellaneous Income	-
<b>TOTAL REVENUES</b>	<b>576,500</b>
<b>EXPENDITURES</b>	
Current	
General Government	-
Public Safety	-
Public Works	-
Culture and Recreation	-
Health and Welfare	-
Capital Outlay	-
Debt Service:	
Principal	526,906
Interest	71,366
<b>TOTAL EXPENDITURES</b>	<b>598,272</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(21,772)</b>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers In	23,474
Transfers Out	(52,455)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(28,981)</b>
<b>NET CHANGE IN FUND BALANCES</b>	(50,753)
<b>FUND BALANCE, BEGINNING</b>	606,675
<b>RESTATEMENT</b>	14,037
<b>BEGINNING BALANCE AS RESTATED</b>	620,712
<b>FUND BALANCE, ENDING</b>	<b>\$ 569,959</b>

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
FIDUCIARY FUNDS - DESCRIPTIONS  
FOR THE YEAR ENDED JUNE 30, 2020**

**Fiduciary Funds** - Agency funds are used to account for assets held by the County as an agent for other governments and/or other funds.

***Children's Trust Fund***—To account for a \$15.00 fee collected by the County Clerk for issuing, acknowledging, and recording a marriage license and marriage certificate in accordance with Section 40-1-11E, NMSA 1978. The \$15.00 fee shall be remitted by the County Treasurer to the State Treasurer within 15 days of the last day of each month for credit to the Children's Trust Fund.

***Undistributed Taxes***—To account for property taxes collected by the County Treasurer and distributed to other governmental units in accordance with Section 7-38-43, NMSA 1978.

***Overpayment of Taxes 7-38-38***—To account for the overpayment of property taxes in accordance with Section 7-38-38B NMSA 1978. The fund is used to account for excess property taxes paid until a refund can be made to the taxpayer.

***Taxes Paid in Advance***—To account for the prepayment of property taxes in accordance with Section 7-38-38.2 NMSA 1978, which are not legally due.

***Penalty and Interest***—To account for costs collected for the State of New Mexico and for penalty and interest on delinquent taxes collected for the State.

See Independent Auditors' Report

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -  
AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 295,912	\$ 286,837	\$ -	\$ 582,749
Property Taxes Receivable	<u>895,180</u>	<u>4,828,066</u>	<u>4,461,909</u>	<u>1,261,337</u>
<b>Total Assets</b>	<u>\$ 1,191,092</u>	<u>\$ 5,114,903</u>	<u>\$ 4,461,909</u>	<u>\$ 1,844,086</u>
<b>Liabilities</b>				
Deposits Held for Others	\$ 295,912	\$ 286,837	\$ -	\$ 582,749
Due to Other Taxing Entities	<u>895,180</u>	<u>4,828,066</u>	<u>4,461,909</u>	<u>1,261,337</u>
<b>Total Liabilities</b>	<u>\$ 1,191,092</u>	<u>\$ 5,114,903</u>	<u>\$ 4,461,909</u>	<u>\$ 1,844,086</u>

See Independent Auditors' Report

## **OTHER SUPPLEMENTARY INFORMATION**

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
RECONCILIATION OF PROPERTY TAX ROLLS  
FOR THE YEAR ENDED JUNE 30, 2020**

Property Taxes Receivable, Beginning of Year	\$ 1,804,898
Changes to Tax Roll:	
Net Taxes Charged to Treasurer for Fiscal Year	10,189,780
Adjustments:	
Charge Off of Taxes Receivable	<u>(19,682)</u>
Total Receivables Prior to Collections	11,974,996
Collections for the Fiscal Year Ended June 30, 2020	<u>(9,428,491)</u>
Property Taxes Receivable, End of Year	<u><u>\$ 2,546,505</u></u>
Property Taxes Receivable by years:	
2010 - 2013	\$ 428,375
2014	161,957
2015	188,584
2016	231,498
2017	286,888
2018	430,973
2019	<u>818,230</u>
<b>Total Property Taxes Receivable</b>	<b><u><u>\$ 2,546,505</u></u></b>
Property taxes receivable reported in the financial statements as follows:	
Statement of Net Position	\$ 1,285,168
Statement of Fiduciary Assets and Liabilities	<u>1,261,337</u>
Total Property Taxes Receivable	<u><u>\$ 2,546,505</u></u>

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2020**

Year	Type	ADJUSTED TAX CHARGED PRIOR - JUL 1, 2019	TAX COLLECTED PRIOR TO JUL 1, 2019	TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2019 - JUN 30, 2020	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2019 - JUN 30, 2020	OUTSTANDING RECEIVABLES AS JUN 30, 2020
2019	NM DEBT SERV	\$ 601,947	\$ -	(559,960)	(548,575)	\$ (548,575)	\$ (11,384)	\$ 45,187
2018	NM DEBT SERV	568,051	(514,702)	(541,187)	(36,783)	(539,506)	(1,682)	23,689
2017	NM DEBT SERV	554,583	(529,431)	(538,507)	(9,666)	(537,555)	(952)	15,982
2016	NM DEBT SERV	530,840	(514,610)	(517,887)	(3,791)	(517,602)	(285)	12,864
2015	NM DEBT SERV	517,098	(505,046)	(506,654)	(1,661)	(506,577)	(77)	10,408
2014	NM DEBT SERV	490,715	(481,024)	(481,916)	(996)	(481,862)	(54)	8,769
2013	NM DEBT SERV	481,567	(473,081)	(473,832)	(886)	(473,792)	(39)	7,669
2012	NM DEBT SERV	467,339	(460,187)	(460,638)	(578)	(460,624)	(14)	6,639
2011	NM DEBT SERV	446,097	(440,340)	(440,662)	(351)	(440,646)	(16)	5,373
2010	NM DEBT SERV	486,166	(480,525)	(480,866)	(357)	(480,866)	1	5,239
		5,144,403	(4,398,946)	(5,002,109)	(603,644)	(4,987,605)	(14,502)	141,819
2019	CO OPERATION	4,978,555	-	(4,616,130)	(4,616,130)	(4,616,130)	-	389,479
2018	CO OPERATION	4,930,108	(4,467,665)	(4,697,208)	(229,543)	(4,697,208)	-	205,254
2017	CO OPERATION	4,714,529	(4,502,856)	(4,578,753)	(75,897)	(4,578,753)	-	134,994
2016	CO OPERATION	4,409,351	(4,275,346)	(4,302,155)	(26,809)	(4,302,155)	-	106,469
2015	CO OPERATION	4,300,586	(4,201,090)	(4,214,187)	(13,097)	(4,214,187)	-	86,120
2014	CO OPERATION	4,068,460	(3,988,581)	(3,995,825)	(7,244)	(3,995,825)	-	72,403
2013	CO OPERATION	3,924,571	(3,855,713)	(3,861,712)	(5,999)	(3,861,712)	-	62,328
2012	CO OPERATION	3,736,557	(3,679,532)	(3,683,082)	(3,550)	(3,683,082)	-	52,994
2011	CO OPERATION	3,497,403	(3,452,347)	(3,454,843)	(2,496)	(3,454,843)	-	42,086
2010	CO OPERATION	3,220,521	(3,183,002)	(3,185,309)	(2,307)	(3,185,309)	-	34,794
	Total	41,780,641	(35,606,132)	(40,589,204)	(4,983,072)	(40,589,204)	-	1,186,921
2019	CO DEBT SERV	383,159	-	(355,266)	(355,266)	(355,266)	-	29,975
2018	CO DEBT SERV	384,685	(348,557)	(366,493)	(17,936)	(366,493)	-	16,042
2017	CO DEBT SERV	364,555	(348,021)	(353,987)	(5,966)	(353,987)	-	10,506
2016	CO DEBT SERV	377,441	(365,901)	(368,231)	(2,330)	(368,231)	-	9,147
2015	CO DEBT SERV	352,165	(343,956)	(345,051)	(1,095)	(345,051)	-	7,088
2014	CO DEBT SERV	357,540	(350,479)	(351,129)	(650)	(351,129)	-	6,389
2013	CO DEBT SERV	338,808	(332,837)	(333,365)	(528)	(333,365)	-	5,396
2012	CO DEBT SERV	344,034	(338,770)	(339,102)	(332)	(339,102)	-	4,887
2011	CO DEBT SERV	422,669	(417,215)	(417,520)	(305)	(417,520)	-	5,091
2010	CO DEBT SERV	345,790	(341,777)	(342,020)	(243)	(342,020)	-	3,727
	Total	3,670,846	(3,187,513)	(3,572,164)	(384,651)	(3,572,164)	-	98,248

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2020**

Year	Type	ADJUSTED TAX CHARGED PRIOR - JUL 1, 2019	TAX COLLECTED PRIOR TO JUL 1, 2019	TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2019 - JUN 30, 2020	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2019 - JUN 30, 2020	OUTSTANDING RECEIVABLE AS JUN 30, 2020
2019	SCH LEVY	\$ 191,012	\$ -	(177,521)	(173,841)	(173,841)	(3,680)	\$ 14,614
2018	SCH LEVY	187,315	(169,936)	(178,540)	(11,975)	(178,002)	(537)	7,619
2017	SCH LEVY	179,632	(171,689)	(174,512)	(2,987)	(174,214)	(297)	5,094
2016	SCH LEVY	169,888	(164,772)	(165,771)	(1,151)	(165,681)	(90)	4,092
2015	SCH LEVY	166,363	(162,540)	(163,035)	(511)	(163,011)	(23)	3,319
2014	SCH LEVY	157,790	(154,689)	(154,964)	(305)	(154,947)	(17)	2,819
2013	SCH LEVY	152,383	(149,715)	(149,942)	(265)	(149,930)	(12)	2,421
2012	SCH LEVY	147,189	(144,956)	(145,084)	(162)	(145,080)	(4)	2,088
2011	SCH LEVY	139,961	(138,171)	(138,263)	(100)	(138,258)	(4)	1,682
2010	SCH LEVY	130,719	(129,204)	(129,289)	(89)	(129,289)	-	1,416
	Total	1,622,252	(1,385,672)	(1,576,921)	(191,386)	(1,572,253)	(4,664)	45,164
2019	SCH DEBT SERV	2,611,345	-	(2,399,694)	(2,343,869)	(2,343,869)	(55,825)	227,556
2018	SCH DEBT SERV	2,577,744	(2,319,970)	(2,445,684)	(179,181)	(2,437,117)	(8,566)	122,066
2017	SCH DEBT SERV	2,577,649	(2,450,095)	(2,494,479)	(47,904)	(2,489,589)	(4,890)	82,685
2016	SCH DEBT SERV	2,478,616	(2,391,442)	(2,408,278)	(19,360)	(2,406,681)	(1,597)	69,859
2015	SCH DEBT SERV	2,523,622	(2,455,766)	(2,464,633)	(9,198)	(2,464,217)	(416)	58,719
2014	SCH DEBT SERV	2,505,196	(2,447,549)	(2,452,724)	(5,972)	(2,452,481)	(243)	52,218
2013	SCH DEBT SERV	2,388,898	(2,340,375)	(2,344,365)	(4,910)	(2,344,187)	(177)	44,156
2012	SCH DEBT SERV	1,947,151	(1,911,705)	(1,913,985)	(3,030)	(1,913,960)	(24)	32,844
2011	SCH DEBT SERV	1,925,796	(1,896,210)	(1,897,949)	(1,890)	(1,897,867)	(82)	27,505
2010	SCH DEBT SERV	1,816,904	(1,791,573)	(1,793,218)	(1,738)	(1,793,220)	3	23,378
	Total	23,352,921	(20,004,685)	(22,615,009)	(2,617,052)	(22,543,188)	(71,817)	740,986
2019	SCH CAPT IMPRV	771,421	-	(717,246)	(702,208)	(702,208)	(15,038)	58,140
2018	SCH CAPT IMPRV	773,035	(701,520)	(737,208)	(49,180)	(734,987)	(2,221)	31,180
2017	SCH CAPT IMPRV	751,268	(717,992)	(730,109)	(12,851)	(728,863)	(1,246)	21,034
2016	SCH CAPT IMPRV	725,625	(704,188)	(708,544)	(5,060)	(708,171)	(372)	16,963
2015	SCH CAPT IMPRV	706,314	(690,339)	(692,488)	(2,217)	(692,385)	(103)	13,783
2014	SCH CAPT IMPRV	717,757	(703,550)	(704,858)	(1,461)	(704,779)	(78)	12,854
2013	SCH CAPT IMPRV	701,071	(688,674)	(689,770)	(1,295)	(689,713)	(57)	11,203
2012	SCH CAPT IMPRV	681,734	(671,261)	(671,922)	(847)	(671,900)	(21)	9,723
2011	SCH CAPT IMPRV	648,861	(640,468)	(640,936)	(510)	(640,912)	(23)	7,837
2010	SCH CAPT IMPRV	627,019	(619,792)	(620,227)	(456)	(620,228)	1	6,714
	Total	7,104,105	(6,137,784)	(6,913,308)	(776,085)	(6,894,146)	(19,158)	189,431



**STATE OF NEW MEXICO  
TORRANCE COUNTY  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2020**

Year	Type	ADJUSTED TAX CHARGED PRIOR - JUL 1, 2019	TAX COLLECTED 2019	TOTAL TAX COLLECTED PRIOR TO JUL 1, 2019	TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2019 - JUN 30, 2020	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2019 - JUN 30, 2020	OUTSTANDING RECEIVABLE AS JUN 30, 2020
2019	SCH CHARTER	\$ 68,843	\$ -	\$ -	(61,848)	(60,238)	(60,238)	(1,610)	\$ 7,595
2018	SCH CHARTER	61,100	(54,328)	(54,328)	(57,507)	(4,800)	(57,261)	(246)	3,573
2017	SCH CHARTER	59,203	(55,853)	(55,853)	(1,201)	(1,201)	(56,802)	(137)	2,253
2016	SCH CHARTER	50,954	(48,711)	(48,711)	(49,126)	(459)	(49,083)	(44)	1,817
2015	SCH CHARTER	48,742	(47,088)	(47,088)	(47,296)	(218)	(47,287)	(9)	1,436
		288,842	(205,980)	(205,980)	(272,716)	(66,916)	(270,671)	(2,046)	16,674
2019	CATTLE LEVY	44,106	-	-	(41,763)	(41,455)	(41,455)	(308)	2,177
2018	CATTLE LEVY	49,272	(45,842)	(45,842)	(48,517)	(3,751)	(48,478)	(39)	756
2017	CATTLE LEVY	62,177	(60,798)	(60,798)	(61,042)	(246)	(61,003)	(39)	1,136
2016	CATTLE LEVY	53,998	(53,277)	(53,277)	(53,361)	(17)	(53,294)	(66)	638
2015	CATTLE LEVY	49,364	(48,862)	(48,862)	(48,864)	(2)	(48,864)	-	500
2014	CATTLE LEVY	38,110	(37,663)	(37,663)	(37,663)	-	(37,663)	-	447
2013	CATTLE LEVY	41,200	(40,850)	(40,850)	(40,850)	-	(40,850)	-	350
2012	CATTLE LEVY	36,614	(36,277)	(36,277)	(36,277)	-	(36,277)	-	337
2011	CATTLE LEVY	33,028	(32,941)	(32,941)	(32,941)	-	(32,941)	-	87
2010	CATTLE LEVY	30,073	(30,006)	(30,006)	(30,006)	-	(30,006)	-	66
	Total	437,942	(386,516)	(386,516)	(431,284)	(45,471)	(430,831)	(452)	6,494
2019	SHEEP LEVY	363	-	-	(322)	(320)	(320)	(2)	40
2018	SHEEP LEVY	354	(350)	(350)	(353)	(28)	(351)	(2)	1
2017	SHEEP LEVY	348	(336)	(336)	(343)	(4)	(340)	(2)	5
2016	SHEEP LEVY	324	(319)	(319)	(323)	-	(319)	(4)	2
2015	SHEEP LEVY	242	(240)	(240)	(240)	-	(240)	-	2
2014	SHEEP LEVY	270	(267)	(267)	(267)	-	(267)	-	3
2013	SHEEP LEVY	425	(421)	(421)	(421)	-	(421)	-	3
2012	SHEEP LEVY	529	(527)	(527)	(527)	-	(527)	-	2
2011	SHEEP LEVY	249	(246)	(246)	(246)	-	(246)	-	4
2010	SHEEP LEVY	221	(218)	(218)	(218)	-	(218)	-	3
	Total	3,325	(2,924)	(2,924)	(3,260)	(352)	(3,249)	(10)	65
2019	GOATS LEVY	111	-	-	(87)	(82)	(82)	(6)	24
2018	GOATS LEVY	68	(57)	(57)	(60)	(13)	(58)	(2)	9
2017	GOATS LEVY	99	(79)	(79)	(88)	(13)	(86)	(2)	11
2016	GOATS LEVY	78	(73)	(73)	(73)	(3)	(73)	-	5
2015	GOATS LEVY	63	(61)	(61)	(61)	(1)	(61)	-	2
2014	GOATS LEVY	61	(60)	(60)	(60)	-	(60)	-	1
2013	GOATS LEVY	61	(61)	(61)	(61)	-	(61)	-	-
2012	GOATS LEVY	40	(40)	(40)	(40)	-	(40)	-	-
2011	GOATS LEVY	25	(25)	(25)	(25)	-	(25)	-	-
2010	GOATS LEVY	34	(34)	(34)	(34)	-	(34)	-	-
	Total	640	(490)	(490)	(589)	(112)	(580)	(10)	52

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2020**

Year	Type	ADJUSTED TAX CHARGED PRIOR - JUL 1, 2019	TAX COLLECTED PRIOR TO JUL 1, 2019	TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2019 - JUN 30, 2020	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2019 - JUN 30, 2020	OUTSTANDING RECEIVABLE AS JUN 30, 2020
2019	EQUINE LEVY	\$ 1,543	\$ -	(1,443)	(1,391)	(1,391)	(52)	97
2018	EQUINE LEVY	1,370	(1,183)	(1,323)	(135)	(1,302)	(22)	46
2017	EQUINE LEVY	1,406	(1,262)	(1,287)	(25)	(1,287)	-	119
2016	EQUINE LEVY	1,432	(1,303)	(1,310)	(5)	(1,308)	(1)	123
2015	EQUINE LEVY	1,287	(1,176)	(1,186)	(7)	(1,181)	(5)	101
2014	EQUINE LEVY	1,158	(1,132)	(1,138)	-	(1,132)	(6)	20
2013	EQUINE LEVY	1,232	(1,197)	(1,203)	-	(1,197)	(6)	29
2012	EQUINE LEVY	1,181	(1,162)	(1,168)	-	(1,162)	(6)	13
2011	EQUINE LEVY	1,292	(1,283)	(1,283)	-	(1,283)	-	9
2010	EQUINE LEVY	1,139	(1,128)	(1,128)	-	(1,128)	-	11
		13,040	(10,826)	(12,469)	(1,563)	(12,371)	(98)	568
2019	DAIRY CTL LEVY	1,513	-	(1,509)	(1,509)	(1,509)	-	4
2018	DAIRY CTL LEVY	7,285	(7,279)	(7,279)	(1)	(7,279)	-	5
2017	DAIRY CTL LEVY	9,008	(9,005)	(9,005)	-	(9,005)	-	3
2016	DAIRY CTL LEVY	7,669	(7,669)	(7,669)	-	(7,669)	-	-
2015	DAIRY CTL LEVY	8,112	(8,112)	(8,112)	-	(8,112)	-	-
2014	DAIRY CTL LEVY	8,953	(8,952)	(8,952)	-	(8,952)	-	-
2013	DAIRY CTL LEVY	8,960	(8,960)	(8,960)	-	(8,960)	-	2
2012	DAIRY CTL LEVY	8,369	(8,369)	(8,369)	-	(8,369)	-	-
2011	DAIRY CTL LEVY	1,429	(1,429)	(1,429)	-	(1,429)	-	-
2010	DAIRY CTL LEVY	1,433	(1,433)	(1,433)	-	(1,433)	-	-
		62,731	(61,208)	(62,717)	(1,510)	(62,717)	-	14
2019	SWINE LEVY	12	-	(12)	(12)	(12)	-	-
2018	SWINE LEVY	8	(7)	(7)	(1)	(7)	-	1
2017	SWINE LEVY	13	(12)	(12)	-	(12)	-	1
2016	SWINE LEVY	10	(10)	(10)	-	(10)	-	-
2015	SWINE LEVY	12	(11)	(11)	-	(11)	-	-
2014	SWINE LEVY	11	(11)	(11)	-	(11)	-	-
2013	SWINE LEVY	16	(16)	(17)	-	(17)	(1)	-
		82	(67)	(81)	(13)	(79)	(2)	2
2019	BISON LEVY	172	-	(172)	(158)	(158)	(14)	-
2018	BISON LEVY	89	(88)	(89)	(3)	(87)	(1)	1
2017	BISON LEVY	471	(469)	(471)	-	(469)	(2)	-
2016	BISON LEVY	484	(484)	(484)	(12)	(484)	-	-
2015	BISON LEVY	517	(517)	(517)	(8)	(517)	-	-
2014	BISON LEVY	317	(317)	(317)	-	(317)	-	-
2013	BISON LEVY	352	(346)	(346)	-	(346)	-	-
2012	BISON LEVY	467	(467)	(467)	-	(467)	-	7
2011	BISON LEVY	392	(392)	(392)	-	(392)	-	-
2010	BISON LEVY	309	(309)	(309)	-	(309)	-	-
		3,570	(3,389)	(3,564)	(181)	(3,546)	(17)	8

**STATE OF NEW MEXICO  
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Year	Type	ADJUSTED TAX CHARGED PRIOR - JUL 1, 2019	TAX COLLECTED 2019	TOTAL TAX COLLECTED PRIOR TO JUL 1, 2019	TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2019 - JUN 30, 2020	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2019 - JUN 30, 2020	OUTSTANDING RECEIVABLE AS JUN 30, 2020
2017	RATITES	1	\$ (1)	\$ (1)	\$ (1)	\$ -	\$ (1)	\$ -	\$ -
2016	RATITES	1	(1)	(1)	(1)	-	(1)	-	-
2015	RATITES	1	(1)	(1)	(1)	-	(1)	-	-
2014	RATITES	2	(2)	(2)	(2)	-	(2)	-	-
2013	RATITES	-	-	-	-	-	-	-	-
2019	NON-RENDITION	5	(5)	(5)	(5)	-	(5)	-	-
2018	NON-RENDITION	-	-	-	-	-	-	-	4
2017	NON-RENDITION	18	(18)	(18)	(18)	-	(18)	-	15
2016	NON-RENDITION	245	(245)	(245)	(245)	-	(245)	-	17
2015	NON-RENDITION	1,917	(1,917)	(1,917)	(1,917)	-	(1,917)	-	16
2014	NON-RENDITION	141	(141)	(141)	(141)	-	(141)	-	19
2013	NON-RENDITION	2	(2)	(2)	(2)	-	(2)	-	22
2012	NON-RENDITION	5	(5)	(5)	(5)	-	(5)	-	-
2011	NON-RENDITION	5	(5)	(5)	(5)	-	(5)	-	-
2010	NON-RENDITION	5	(5)	(5)	(5)	-	(5)	-	-
2019	ADMINISTRATIVE	2,338	(2,338)	(2,338)	(2,338)	-	(2,338)	-	93
2018	ADMINISTRATIVE	4,203	-	(3,826)	(3,826)	(3,689)	(3,689)	(136)	376
2017	ADMINISTRATIVE	4,302	(3,897)	(4,089)	(4,089)	(320)	(4,084)	(5)	211
2016	ADMINISTRATIVE	4,360	(4,118)	(4,194)	(4,194)	(75)	(4,187)	(8)	162
2015	ADMINISTRATIVE	4,523	(4,336)	(4,385)	(4,385)	(52)	(4,382)	(4)	140
2014	ADMINISTRATIVE	4,767	(4,606)	(4,645)	(4,645)	(36)	(4,640)	(4)	121
2013	ADMINISTRATIVE	4,938	(4,810)	(4,826)	(4,826)	(22)	(4,826)	-	109
2012	ADMINISTRATIVE	5,870	(5,773)	(5,777)	(5,777)	(6)	(5,777)	-	89
2011	ADMINISTRATIVE	5,007	(4,913)	(4,914)	(4,914)	(3)	(4,914)	-	90
2010	ADMINISTRATIVE	5,265	(5,168)	(5,172)	(5,172)	(4)	(5,172)	-	93
		5,159	(5,082)	(5,082)	(5,082)	-	(5,082)	-	76
2019	EDGEWOOD SWCD	48,394	(42,703)	(46,910)	(46,910)	(4,207)	(46,753)	(157)	1,467
2018	EDGEWOOD SWCD	102,282	-	(90,391)	(90,391)	(87,789)	(87,789)	(2,601)	12,316
2017	EDGEWOOD SWCD	101,938	(88,922)	(94,471)	(94,471)	(7,746)	(93,947)	(524)	7,462
2016	EDGEWOOD SWCD	113,750	(106,472)	(108,579)	(108,579)	(2,524)	(108,353)	(227)	5,167
2015	EDGEWOOD SWCD	102,579	(97,184)	(97,984)	(97,984)	(927)	(97,855)	(130)	4,591
2014	EDGEWOOD SWCD	99,428	(95,316)	(95,759)	(95,759)	(499)	(95,749)	(11)	3,667
2013	EDGEWOOD SWCD	97,012	(93,543)	(93,731)	(93,731)	(285)	(93,728)	(3)	3,280
2012	EDGEWOOD SWCD	94,448	(91,337)	(91,464)	(91,464)	(229)	(91,464)	1	2,983
2011	EDGEWOOD SWCD	92,022	(89,386)	(89,502)	(89,502)	(187)	(89,502)	1	2,519
2010	EDGEWOOD SWCD	91,713	(89,576)	(89,658)	(89,658)	(95)	(89,658)	1	2,054
		88,599	(86,757)	(86,828)	(86,828)	(83)	(86,828)	-	1,770
		983,771	(838,493)	(938,367)	(938,367)	(100,364)	(934,874)	(3,493)	45,809

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2020**

Year	Type	ADJUSTED TAX CHARGED PRIOR - JUL 1, 2019	TAX COLLECTED PRIOR TO JUL 1, 2019	TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2019 - JUN 30, 2020	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2019 - JUN 30, 2020	OUTSTANDING RECEIVABLE AS JUN 30, 2020
2019	CLAUNCH PINTO	\$ 73,739	\$ -	(70,577)	(69,584)	(69,584)	-(993)	3,321
2018	CLAUNCH PINTO	76,028	(67,413)	(71,977)	(5,217)	(71,835)	(141)	1,844
2017	CLAUNCH PINTO	70,662	(68,349)	(69,540)	(1,171)	(69,499)	(42)	1,122
2016	CLAUNCH PINTO	68,079	(67,358)	(67,621)	(285)	(67,615)	(6)	459
2015	CLAUNCH PINTO	64,636	(64,241)	(64,350)	(108)	(64,349)	(1)	287
2014	CLAUNCH PINTO	60,716	(60,477)	(60,485)	(4)	(60,481)	(4)	231
2013	CLAUNCH PINTO	59,783	(59,569)	(59,571)	(2)	(59,571)	-	211
2012	CLAUNCH PINTO	59,542	(59,252)	(59,253)	(1)	(59,253)	-	289
2011	CLAUNCH PINTO	56,442	(56,268)	(56,269)	(1)	(56,269)	-	173
2010	CLAUNCH PINTO	53,097	(52,938)	(52,938)	-	(52,938)	-	159
2019	EAST TORRANCE	642,724	(555,865)	(632,581)	(76,373)	(631,394)	(1,187)	8,096
2018	EAST TORRANCE	156,180	-	(147,693)	(144,405)	(144,405)	(3,288)	9,553
2017	EAST TORRANCE	155,243	(145,296)	(150,197)	(6,589)	(149,822)	(375)	5,013
2016	EAST TORRANCE	140,784	(135,474)	(137,485)	(2,070)	(137,275)	(210)	3,272
2015	EAST TORRANCE	137,974	(134,635)	(135,209)	(792)	(135,174)	(35)	2,739
2014	EAST TORRANCE	131,409	(128,821)	(129,109)	(286)	(129,097)	(12)	2,300
2013	EAST TORRANCE	126,933	(125,047)	(125,218)	(166)	(125,208)	(10)	1,715
2012	EAST TORRANCE	124,105	(122,412)	(122,596)	(176)	(122,581)	(15)	1,509
2011	EAST TORRANCE	119,436	(118,064)	(118,125)	(56)	(118,115)	(11)	1,311
2010	EAST TORRANCE	115,039	(113,784)	(113,821)	(37)	(113,818)	(3)	1,219
		112,381	(111,279)	(111,307)	(28)	(111,307)	-	1,073
		1,319,484	(1,134,812)	(1,290,760)	(154,605)	(1,286,802)	(3,959)	29,704
2019	CARRIZOZO SWCD	273	-	(273)	(273)	(273)	-	46
2018	CARRIZOZO SWCD	267	(267)	(267)	-	(267)	-	-
2017	CARRIZOZO SWCD	153	(153)	(153)	-	(153)	-	-
2016	CARRIZOZO SWCD	11	(11)	(11)	-	(11)	-	-
2015	CARRIZOZO SWCD	11	(11)	(11)	-	(11)	-	-
2014	CARRIZOZO SWCD	8	(8)	(8)	-	(8)	-	-
2013	CARRIZOZO SWCD	8	(8)	(8)	-	(8)	-	-
2012	CARRIZOZO SWCD	8	(8)	(8)	-	(8)	-	-
2011	CARRIZOZO SWCD	8	(8)	(8)	-	(8)	-	-
2010	CARRIZOZO SWCD	8	(8)	(8)	-	(8)	-	-
		755	(482)	(755)	(273)	(755)	-	46

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
PROPERTY TAX SCHEDULE (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2020**

Year	Type	ADJUSTED TAX CHARGED PRIOR - JUL 1, 2019	TAX COLLECTED PRIOR TO JUL 1, 2019	TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2019 - JUN 30, 2020	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2019 - JUN 30, 2020	OUTSTANDING RECEIVABLE AS JUN 30, 2020
2019	MUN OPERATION	\$ 199,001	\$ -	(182,758)	(179,213)	(179,213)	(3,545)	\$ 17,727
2018	MUN OPERATION	188,281	(171,490)	(182,196)	(16,575)	(181,423)	(773)	5,940
2017	MUN OPERATION	169,324	(162,348)	(166,016)	(3,705)	(165,499)	(516)	3,215
2016	MUN OPERATION	164,781	(161,464)	(163,229)	(1,872)	(163,198)	(32)	1,461
2015	MUN OPERATION	162,145	(161,227)	(161,443)	(206)	(161,427)	(16)	676
2014	MUN OPERATION	153,470	(152,687)	(152,795)	(91)	(152,778)	(17)	649
2013	MUN OPERATION	147,421	(147,041)	(147,105)	(57)	(147,096)	(9)	273
2012	MUN OPERATION	139,217	(138,964)	(138,968)	(13)	(138,967)	-	206
2011	MUN OPERATION	129,302	(129,057)	(129,064)	(7)	(129,064)	-	194
2010	MUN OPERATION	118,102	(117,949)	(117,955)	(6)	(117,955)	-	130
	Total	1,571,044	(1,342,227)	(1,541,529)	(201,745)	(1,536,620)	(4,908)	30,471
2018	SCH TECH DEBT	66,182	(65,679)	(65,925)	(429)	(65,925)	-	246
2017	SCH TECH DEBT	50,626	(50,399)	(50,509)	(46)	(50,441)	(68)	110
2016	SCH TECH DEBT	52,973	(52,844)	(52,850)	(10)	(52,850)	-	113
2015	SCH TECH DEBT	28,398	(28,358)	(28,360)	(3)	(28,360)	-	36
2014	SCH TECH DEBT	24,795	(24,765)	(24,765)	-	(24,765)	-	26
2013	SCH TECH DEBT	14,962	(14,954)	(14,954)	-	(14,954)	-	5
2011	SCH TECH DEBT	41,773	(41,319)	(41,341)	(24)	(41,340)	(1)	429
2010	SCH TECH DEBT	376,113	(372,507)	(372,680)	(173)	(372,680)	-	3,409
	Total	655,822	(650,825)	(651,384)	(685)	(651,315)	(69)	4,374

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
PROPERTY TAX SCHEDULE (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2020**

<b>GRAND TOTAL</b>									
Year	ADJUSTED TAX CHARGED PRIOR - JUL 1, 2019	TAX COLLECTED PRIOR TO JUL 1, 2019	TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2019 -JUN 30, 2020	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2019 -JUN 30, 2020	OUTSTANDING RECEIVABLE AS JUN 30, 2020		
2019	\$ 10,189,780	\$ -	\$ (9,428,491)	\$ (9,330,007)	\$ (9,330,007)	\$ (98,482)	\$ 818,230		
2018	10,132,725	(9,174,448)	(9,650,577)	(570,206)	(9,635,439)	(15,136)	430,973		
2017	9,824,619	(9,375,230)	(9,536,029)	(166,351)	(9,527,391)	(8,638)	286,888		
2016	9,337,876	(9,046,183)	(9,104,757)	(62,935)	(9,102,092)	(2,666)	231,498		
2015	9,167,199	(8,949,302)	(8,977,930)	(29,153)	(8,977,252)	(677)	188,584		
2014	8,814,353	(8,635,754)	(8,651,796)	(17,196)	(8,651,362)	(433)	161,957		
2013	8,486,143	(8,333,342)	(8,346,321)	(14,353)	(8,346,003)	(315)	138,632		
2012	7,786,441	(7,663,845)	(7,671,436)	(8,759)	(7,671,354)	(79)	113,942		
2011	7,556,749	(7,456,252)	(7,461,827)	(5,820)	(7,461,697)	(128)	93,836		
2010	7,413,792	(7,325,526)	(7,330,860)	(5,480)	(7,330,863)	5	81,965		
	<u>\$ 88,709,677</u>	<u>\$ (75,959,882)</u>	<u>\$ (86,160,024)</u>	<u>\$ (10,210,260)</u>	<u>\$ (86,033,460)</u>	<u>\$ (126,549)</u>	<u>\$ 2,546,505</u>		

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
LIST OF INDIVIDUAL DEPOSIT AND INVESTMENT ACCOUNTS  
AS OF JUNE 30, 2020**

Account Name	US Bank	NMFA Cash Reserves	New Mexico LGIP	Total
Checking Operational	\$ 4,480,000	\$ -	-	\$ 4,480,000
Investments	3,250,026	-	2,034,556	5,284,582
NMFA Reserve	-	178,069	-	178,069
<b>Total</b>	<u>7,730,026</u>	<u>178,069</u>	<u>2,034,556</u>	<u>9,942,651</u>
Reconciling Items	<u>(2,421,965)</u>	-	-	<u>(2,421,965)</u>
<b>Reconciled Balance</b>	<u>\$ 5,308,061</u>	<u>\$ 178,069</u>	<u>\$ 2,034,556</u>	<u>\$ 7,520,686</u>
Petty Cash				\$ 1,000
Less: Investments				(2,034,556)
Less: Agency Funds Cash				(582,749)
Less: Restricted Cash and Cash Equivalents				(178,069)
<b>Total unrestricted cash and cash equivalents</b>				<u>\$ 4,726,312</u>

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF PLEDGED COLLATERAL  
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Maturity</u>	<u>LOC Number</u>	<u>Fair Market Value at June 30, 2020</u>	<u>Name and Location of Safekeeper</u>
US Bank	Letter of Credit	10/1/2020	551279	\$ 6,000,000	FHLB Cincinnati, Cincinnati, OH
US Bank	Letter of Credit	10/1/2020	550452	3,000,000	FHLB Cincinnati, Cincinnati, OH
<b>Total Pledged Collateral</b>				<b>\$ 9,000,000</b>	

The accompanying notes are an integral part of these financial statements





**INDEPENDENT AUDITORS' 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**

Honorable Brian S. Colón, Esq.  
New Mexico State Auditor  
Santa Fe, New Mexico  
and  
Honorable Members of the Board of County Commissioners  
Torrance County  
Estancia, New Mexico

We have audited, 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, 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 funds of Torrance County, New Mexico (the "County") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds of the County, presented as supplementary information, and have issued our report thereon dated November 25, 2020.

**Internal Control Over Financial Reporting**

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

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

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies: *FS 2019-001*.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and responses as item *FS 2020-001*.

We noted certain matters that are required to be reported per section 12-6-5 NMSA 1978 that we have described in the accompanying schedule of findings and responses – Section III. 12-6-5 NMSA 1978 Findings as items *NM 2020-001* and *NM 2020-002*.

### **County's Response to Findings**

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County'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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kubiak Melton & Associates, LLC*

Kubiak Melton & Associates, LLC  
Auditors – Business Consultants - CPAs

Albuquerque, New Mexico  
November 25, 2020

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020**

**Section I. Summary of Audit Results**

Financial Statements:

- |  |            |
|--|------------|
| 1. Type of Auditors' Report Issued:                      | Unmodified |
| 2. Internal Control Over Financial Reporting:            |            |
| a. Material weaknesses identified?                       | No         |
| b. Significant deficiencies identified?                  | Yes        |
| c. Noncompliance material to financial statements noted? | No         |

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020**

**Section II. Financial Statement Findings**

**FS 2019-001 (2019-001) Financial Close and Material Adjustments (Significant Deficiency) (Repeated and Modified)**

**Condition:** While conducting the audit, three (3) adjustments were identified by the auditor that were required to be made in order to present the financial statements materially correct. Based on the adjustments made, it was determined that the County should improve the effectiveness of its financial close, monitoring, and reporting process. The financial close should include, but not be limited to:

- Establishing and implementing procedures to initiate, authorize, record, process, and correct the general ledger, and report transactions and
- Monitoring if assigned personnel are completing their task timely and accurately.

The following outlines the categories and balances of significant adjustments that were proposed:

- Gross receipts tax revenues: \$88,809
- MVD & Fuel Tax Revenues: \$80,251
- Invoice Paid Twice & Refunded: \$32,084
- Total Restatement to Fund Balance: \$201,144

**Management's Progress:** The County did not make significant progress toward correcting this during FY2020.

**Criteria:** Some of the key underlying concepts of AU-C 265 Communicating Internal Control Related Matters Identified in an audit:

- The auditor cannot be part of a client's internal control. Becoming part of a client's internal control impairs the auditor's independence.
- What the auditor does is independent of the client's internal control over financial reporting. Therefore, the auditor cannot be a compensating control for the client.
- A system of internal control over the financial reporting does not stop at the general ledger; rather it includes controls over the review of the financial statements.

Financial Close and the recording of these adjustments are considered significant processes of internal control and should be performed by the County's staff or addressed as nonaudit procedures to be performed by the auditor, but all threats to independence must be properly mitigated according to independence requirements.

**Cause:** The County did not have proper internal controls in place to ensure that revenues are being recognized in the correct fiscal year.

**Effect:** Revenues were materially overstated as of June 30, 2020.

**Auditors' Recommendations:** The County should design and implement internal controls to ensure revenues are being captured in the correct fiscal periods.

**Management's Response:** Torrance County will develop a written procedure to ensure all aspects of the fiscal year closeout are fully completed.

**Management's Timeline to Correct:** June 30, 2021 closeout.

**Responsible Party:** Finance Director, Assistant Finance Director, County Treasurer, and Grants Manager.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020**

**Section II. Financial Statement Findings (continued)**

**FS 2020-001 Reporting (Other Noncompliance)**

**Condition:** The County had fourteen (14) instances of late reporting under the DWI Distribution (4) and Rural Primary Health Care (10) grants for the year ended June 30, 2020.

**Criteria:** The *Local DWI Grant and Distribution Program* agreement, fiscal year 2020, between the County and the Department of Finance and Administration Local Government Division (DFA), states that the County shall submit the following reporting:

- The first quarter narrative and fiscal reports due on the last working day of October; the second quarter due on the last working day of January; the third quarter reports due on the last working day of April; and the fourth and final narrative and distribution fiscal reports due the last working day of July.
- Annual protocols for the screening, treatment, and compliance monitoring components are due the last working day of July for the current fiscal year.

The Memorandum of Agreement between New Mexico department of Health (DOH), dated July 8, 2019, states the County shall comply with the following reporting:

- Submit for agency approval a monthly invoice equal to 1/12 draw for the previous completed month's services by the 3<sup>rd</sup> working day of each month in the amount of \$7,502.
- Submit for agency approval the annual project level of operations forms, Contract Action Plan, and Quality Improvement/Assurance Plan by the 3<sup>rd</sup> working day in August in each fiscal year with an invoice no to exceed \$11,100.
- Submit for agency approval the Monthly Level of Operations and Summary Monthly Narrative Report by the 2<sup>nd</sup> Friday of each month in each fiscal year.

**Cause:** The County did not have proper internal controls in place to ensure compliance with the above reporting requirements.

**Effect:** The County was noncompliant with its reporting requirement set by its Grantor for the fiscal year ended June 30, 2020.

**Auditors' Recommendations:** The County should design and implement internal controls to ensure the County is submitting all reporting to Grantors in a timely manner.

**Management's Response:** The County will develop better internal controls within the Grants Department to ensure that all deadlines are met. The County also recently (October 2020) hired an assistant for the grants department.

**Management's Timeline to Correct:** Immediately moving forward.

**Responsible Party:** Grants Manager, Grants Assistant, Finance Director, DWI Program Coordinator.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020**

**Section III. New Mexico State Audit Rule Section 12-6-5 NMSA 1978 Findings**

**NM 2020-001 Exceeded Budget Authority (Other Noncompliance)**

**Condition:** The County over expended its budget in the following funds:

**Criteria:** Section 2.2.2.10.(R)(1)(a) NMAC, states that if the actual budget exceed budgeted expenditures at the legal level of budgetary control, that fact shall be reported in a finding and disclosed in the notes to the financial statements. The following funds exceeded budget authority:

- |                               |          |
|-------------------------------|----------|
| • 631 Senior Citizens Program | \$ 1,440 |
| • 805 Traffic Safety Grant    | \$ 5,595 |

**Cause:** The County over expended its budget in the above funds because of inadequate monitoring of the budget.

**Effect:** The County was noncompliant with 2.2.210(R)(1)(a) NMAC.

**Auditors' Recommendations:** The County should monitor their budget regularly and make budget adjustments through commission resolution as needed.

**Management's Response:** The County will develop internal procedures to ensure that all budget funds are correctly captured within the yearly fiscal budget for the County. The County will coordinate with DFA Local Government Division to ensure that all funds are within compliance. The County will ensure that all new revenues not previously captured into the budget receive a BAR passed by the County Commission and submitted and approved by DFA.

**Management's Timeline to Correct:** Immediately to affect FY 2021.

**Responsible Party:** Finance Director.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020**

**Section III. New Mexico State Audit Rule Section 12-6-5 NMSA 1978 Findings (continued)**

**NM 2020-002 Cash Appropriations in Excess of Available Cash Balances (Other Noncompliance)**

**Condition:** The County maintained a deficit budget in excess of available cash balances in the following funds:

- |                        |           |
|------------------------|-----------|
| • 411 Fire Pool Fund   | \$ 34,965 |
| • 424 GO Bond Proceeds | \$ 32,085 |

**Criteria:** Section 2.2.2.10.(R)(1)(b) NMAC, states that If budgeted expenditures exceed budgeted revenues (after prior-year cash balance and any applicable federal receivables used to balance the budget), that fact shall be reported in a finding.

**Cause:** The County did not monitor their budgets to ensure that designated cash was available in the funds with expense appropriations in excess of budget.

**Effect:** Expenditures can be incurred for which the County is obligated to cover.

**Auditors' Recommendation:** The budget should be reviewed to ensure all funds have adequate budget authority and cash balances for budgeted expenditures. The County should work with the DFA-LGD and its assigned budget analyst in order to ensure that available cash reported to DFA matches the cash balances in the audited financial statements.

**Management's Response:** The County will develop internal controls to ensure that all funds have sufficient balances prior to the fiscal year end. The Finance Department and Treasurer's Office will work closely on monitoring fund balances.

**Management's Timeline to Correct:** June 30, 2021.

**Responsible Parties:** Finance Director, County Treasurer.

**STATE OF NEW MEXICO  
TORRANCE COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020**

**Section IV. Status of Prior Year Findings**

FS 2019-001 (2019-001) Financial Close and Material Adjustments (Significant Deficiency) (Repeated and Modified)

2019-002 - Improper Use of Vehicle and Timesheet Inconsistencies (Resolved)

2019-003 - Payroll-Termination of Benefits (Resolved)

2019-004 - Payroll-RHC Withholding (Resolved)

2019-005 - Controls Over Disbursements (Resolved)

2019-006 - Outstanding Check Listing (Resolved)

2019-007 - Capital Assets (Resolved)

2019-008 - Certification of Capital Assets Annual Inventory (Resolved)



**STATE OF NEW MEXICO  
TORRANCE COUNTY  
EXIT CONFERENCE  
FOR THE YEAR ENDED JUNE 30, 2020**

An exit conference was held on November 25, 2020 to discuss the results of the audit. Attending were the following:

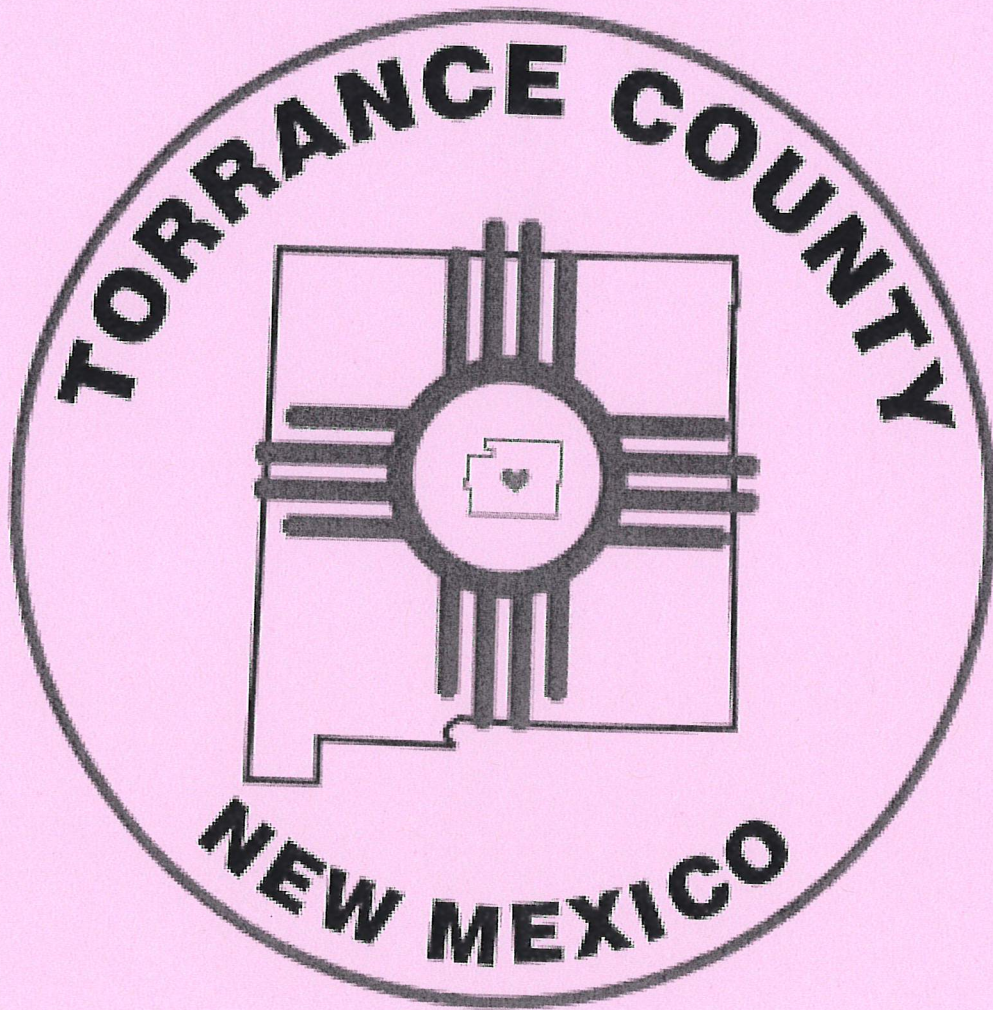
Representing the County:

Kevin McCall, County Commissioner  
Tracy Sedillo, County Treasurer  
Janice Barela, County Manager  
Jeremy Oliver, Finance Director  
Noah Sedillo, Chief Procurement Officer  
Michelle Gardner, Treasury Controller  
Kathryn Hernandez, Chief Deputy Treasurer  
Joanna Romero, Assistant Finance Director

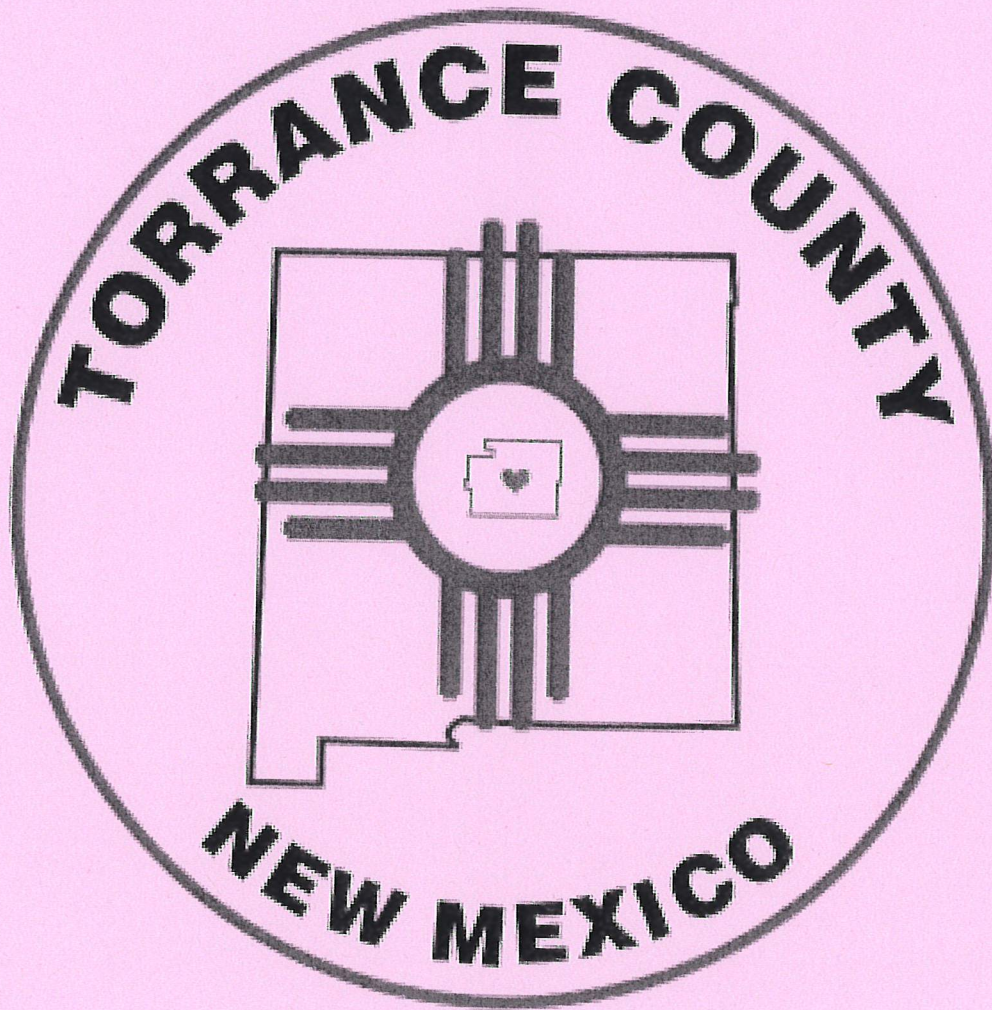
Representing the Independent Auditors:

Daniel O. Trujillo, CPA, CFE, CGFM, CGMA  
Jose "Joe" Ortiz, Audit Manager

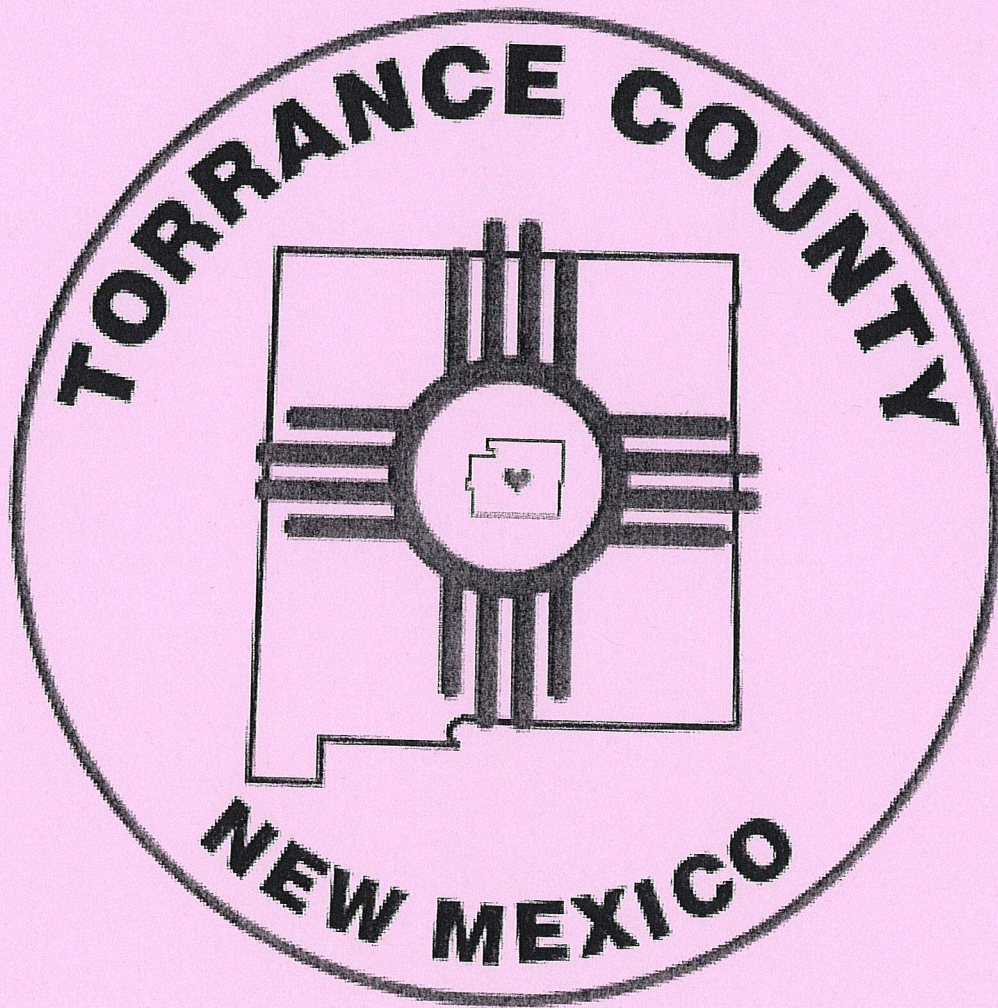
Note: The financial statements in this report were prepared substantially by the Independent Audit firm of Kubiak Melton & Associates, LLC, with the assistance of County management.



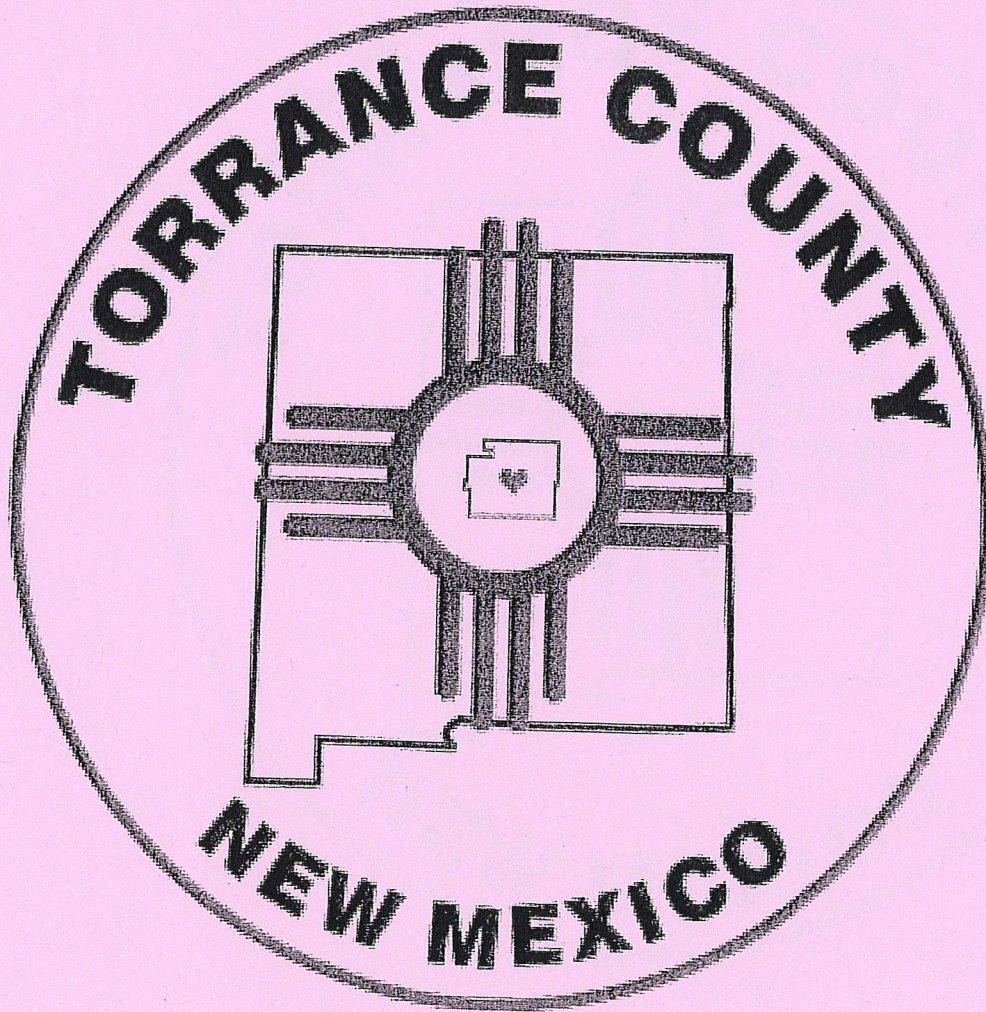
*Agenda Item  
No. 13-B*



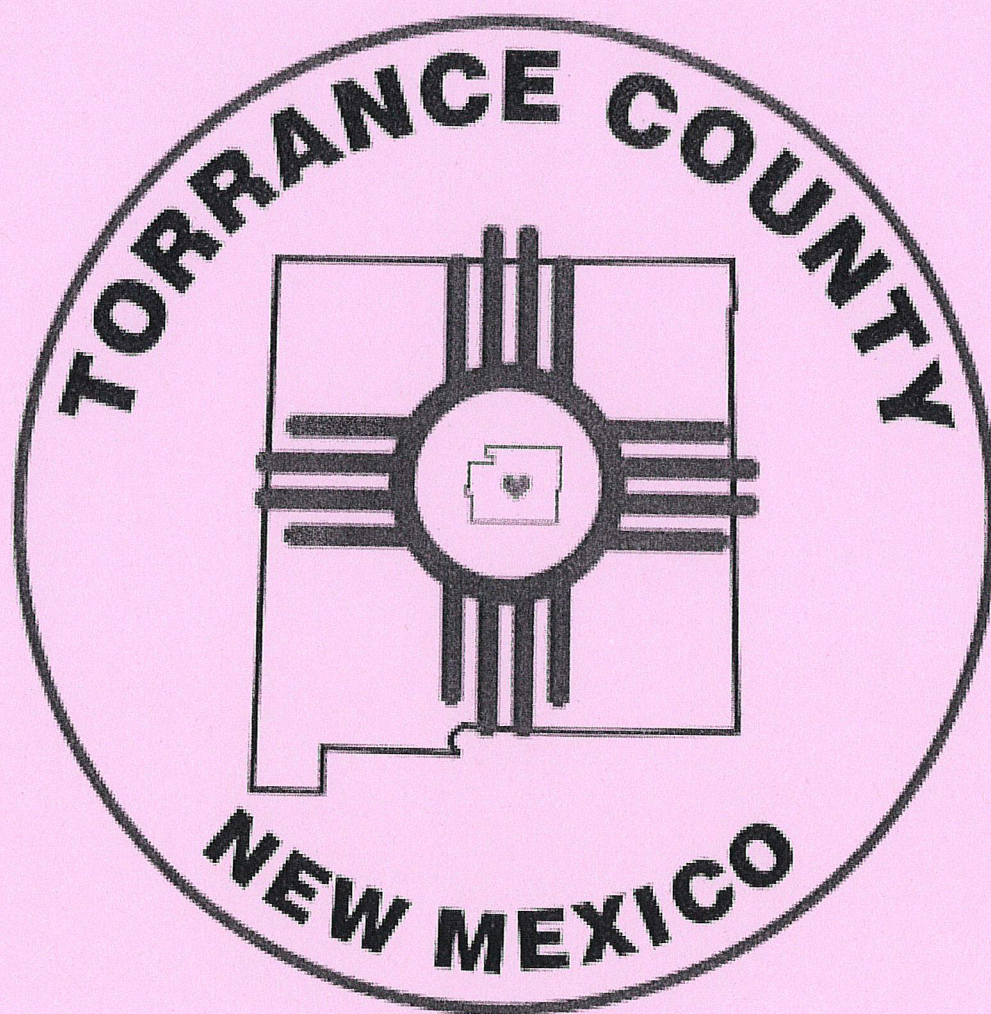
*Agenda Item  
No. 13-C*



*Agenda Item  
No. 14-A*



*Agenda Item*  
*No. 15*



*Agenda Item*

*No. 17*