



TORRANCE COUNTY
COMMISSION MEETING
February 23, 2022
9:00 A.M.

For Public View
Do Not Remove



Torrance County

BOARD OF COUNTY COMMISSIONERS (BCC)

Ryan Schwebach, Chair, District 2

Kevin McCall, Member, District 1

LeRoy M. Candelaria, Vice Chair, District 3

Janice Y. Barela, County Manager

The meeting will be available via Zoom and the link may be found on the County's website www.torrancecountynm.org/calendar. Click on the event to access Zoom Meeting information.

ADMINISTRATIVE MEETING AGENDA

WEDNESDAY, February 23, 2022 @ 9:00 AM
205 S. Ninth Street, Estancia, NM 87016

- 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**
- 7. PUBLIC COMMENT and COMMUNICATIONS**
- 8. APPROVAL OF MINUTES**
 - A. COMMISSION:** Motion to approve the February 9, 2022, Torrance County Commission Meeting Minutes.
- 9. APPROVAL OF CONSENT AGENDA**
 - A. FINANCE:** Motion to approve payables.
- 10. ADOPTION OF ORDINANCE/AMENDMENT TO COUNTY CODE**
- 11. ADOPTION OF RESOLUTION**
 - A. FINANCE:** Motion to approve Resolution 2022-____, Torrance County FY 2021 Audit Report.

B. COMMISSION: Motion to approve Resolution 2022- ____, authorizing use of a portion of the Torrance County's American Rescue Plan Act funds to be dedicated as the local match for the EMWT Regional Water Association's Water Trust Board application for the McIntosh Water Project, contingent on the terms of the Resolution.

C. COMMISSION: Motion to approve Resolution 2022- ____, declaring the intent to consider for adoption an ordinance authorizing the issuance and sale of payment in lieu of taxes bonds; directing the county clerk to publish notice of intent to consider such ordinance in a newspaper of general circulation, for the purpose of designing, developing, and constructing a new County Administration Office.

D. MANAGER: Motion to approve Resolution 2022- ____, accept appropriation of \$25,000 for the Duran Water System Improvements project and authorizing County Manager, Janice Y. Barela, to act as signatory.

E. MANAGER: Motion to approve Resolution 2022- ____, accept appropriation of \$544,500 for Road Shop/Yard project and authorizing County Manager, Janice Y. Barela, to act as signatory.

F. MANAGER: Motion to approve Resolution 2022- ____, updating the Torrance County Property Disposition Policy.

G. DWI: Motion to approve Resolution 2022- ____, FY 2023 Local DWI Grant and Distribution Application. (Resolution, Memorandum of Understanding, Statement of Assurances, and Application Cover Sheet).

12. APPROVALS

A. MANAGER: Motion to approve and accept Bohannon Huston's Professional Engineering Report for the Duran Water Project as approved by the New Mexico Environmental Department (NMED).

B. MANAGER: Motion to approve Professional Services Contract with First American Financial Advisors, Inc. for financial advisor duties in matters pertaining to the issuance of a new County debt obligation for a new County Administration Building.

C. COMMISSION: Motion to approve paving the last mile of McNabb Rd., appropriating County funds.

D. MANAGER: Motion to approve a six-month extension to lease agreement with the Tajique Land Grant for current location of the Tajique Transfer Station.

E. ANIMAL SERVICES: Motion to approve submission of the application to the Carroll Petrie Foundation for funding of a Spay/Neuter Program.

F. ROAD: Motion to approve School Bus Route (SB) State Funding Project FY22-23 including the 25% matching County funds.

G. ROAD: Motion to approve County Arterial Project (CAP) State Funding Project FY22-23 including the 25% matching County funds.

H. ROAD: Motion to approve Cooperative (SP) State Funding Project FY22-23 including the 25% matching County funds.

I. MANAGER: Discussion and possible action and/or direction regarding the Emergency Manager position and projects.

J. MANAGER: Discussion and possible action regarding repurposing the Emergency Management Building in Moriarty to a Youth Center.

K. COMMISSION: Motion to approve the amended Estancia Valley Solid Waste Authority (EVSWA) Joint Powers Agreement (JPA).

L. MANAGER: Motion to approve a six-month contract extension with Estancia Valley Solid Waste Authority (EVSWA).

13. DISCUSSION

A. FINANCE: Presentation of Torrance County FY 2021 Audit – Kubiack, Melton and Associates. (Presented by Daniel Trujillo)

B. MANAGER: Bohannon Huston's presentation of the Professional Engineering Report for the Duran Water System as approved by the New Mexico Environmental Department (NMED). (Presented by Nathan Roberts)

C. SHERIFF: Angel Armor presentation. (Presented by Bobbie Terrazas)

D. COMMISSION: Discuss Planning and Zoning Ordinance enforcement processes and procedures.

E. MANAGER'S REPORT

F. COMMISSIONERS' REPORTS

1) Commissioner McCall, District 1

2) Commissioner Schwebach, District 2

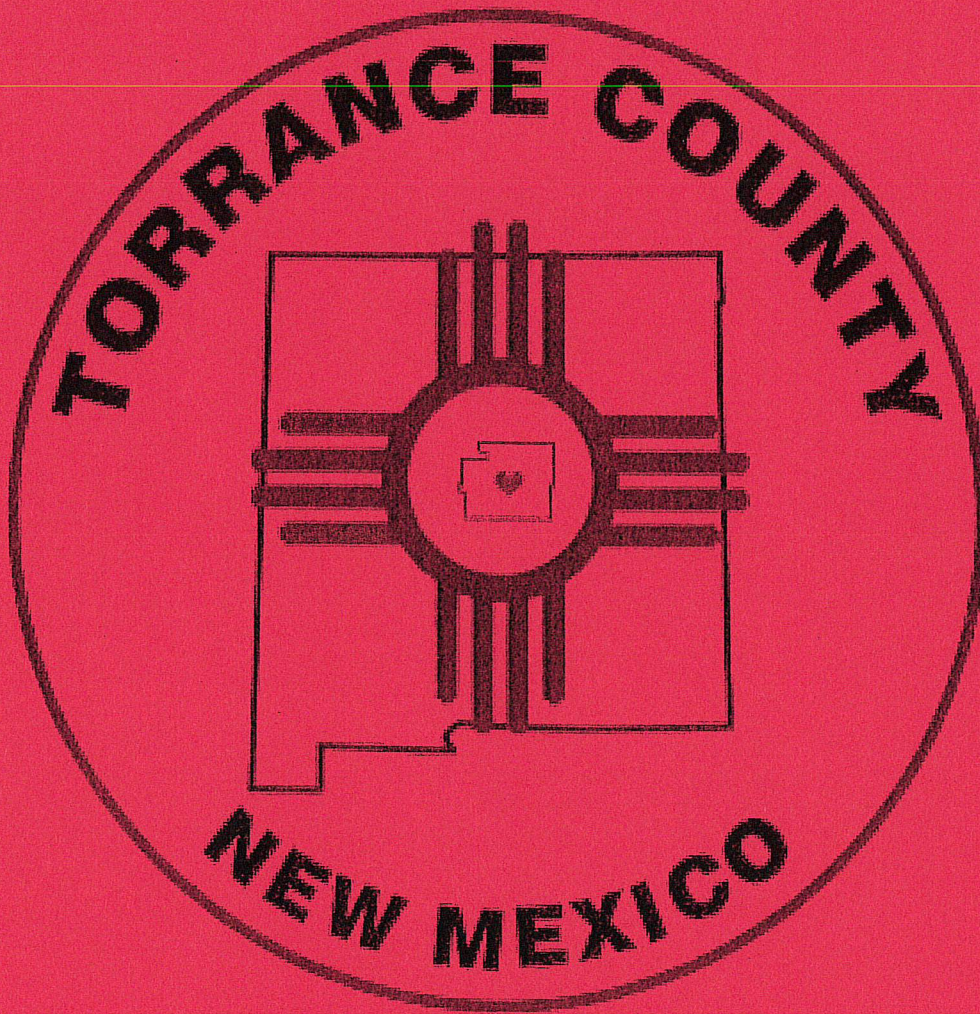
3) Commissioner Candelaria, District 3

14. EXECUTIVE SESSION

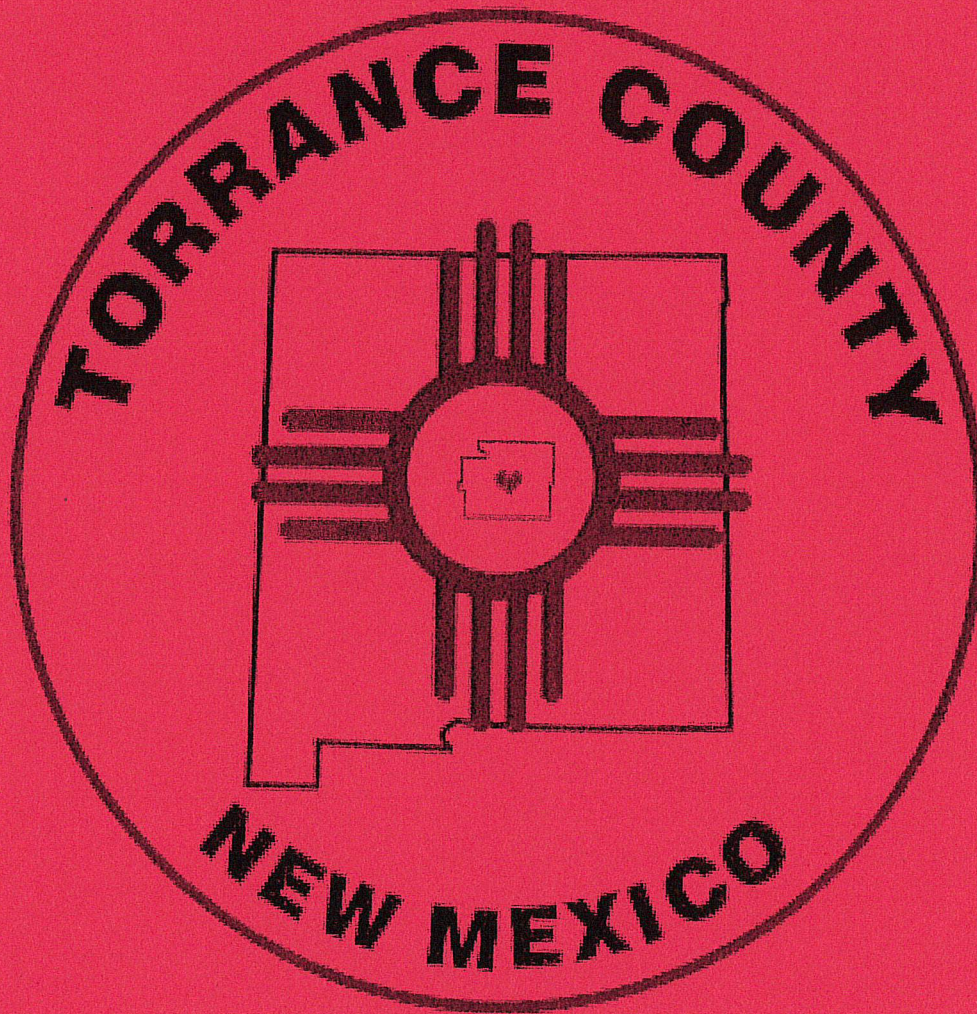
15. Announcement of the next Board of County Commissioners Meeting: March 9, 2022, at 9:00 AM.

16. SIGNING OF OFFICIAL DOCUMENTS

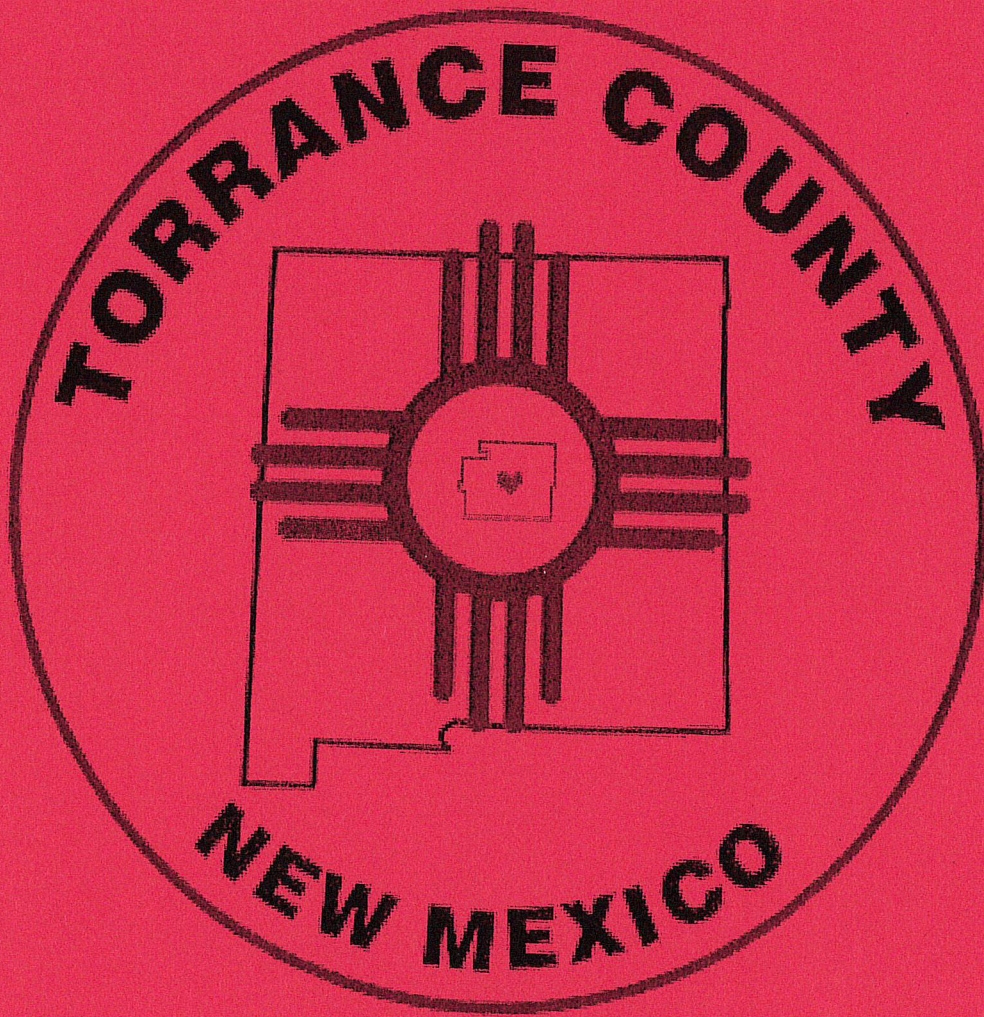
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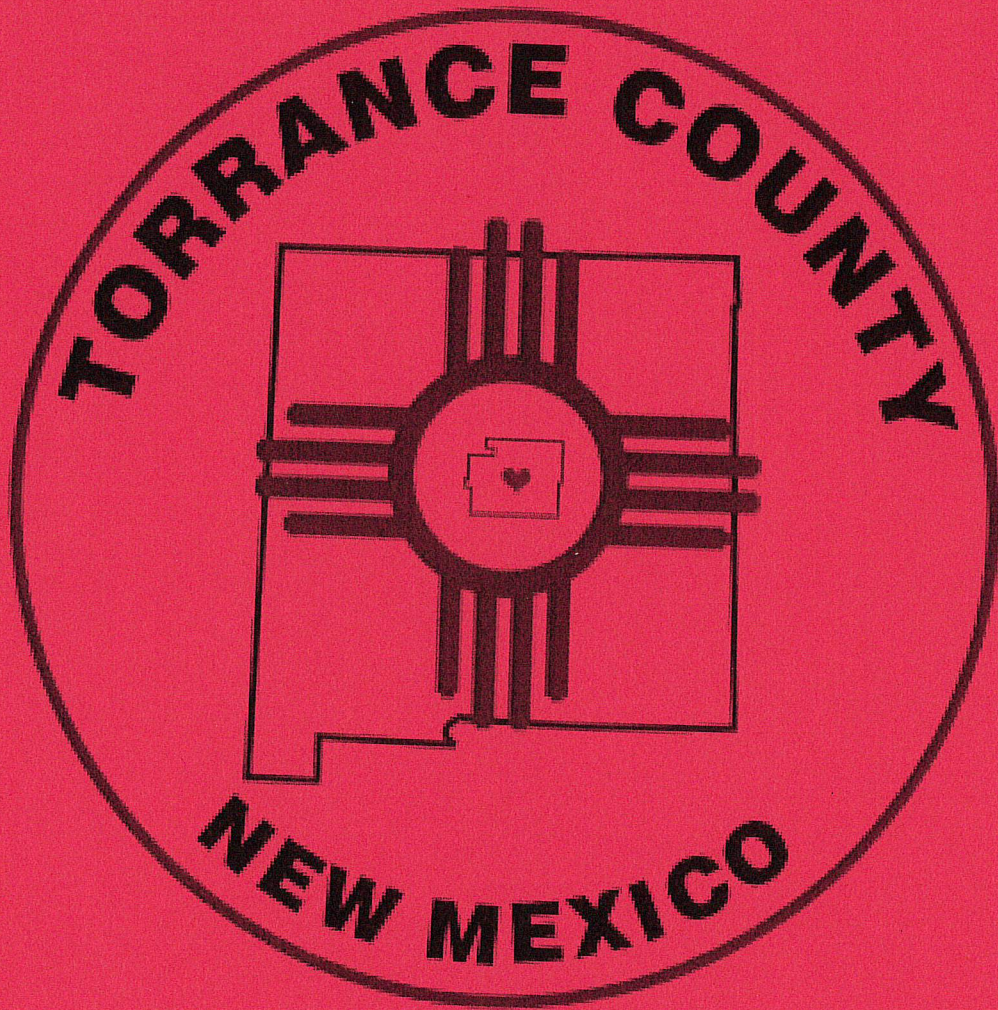
*Agenda Item
No. 1*



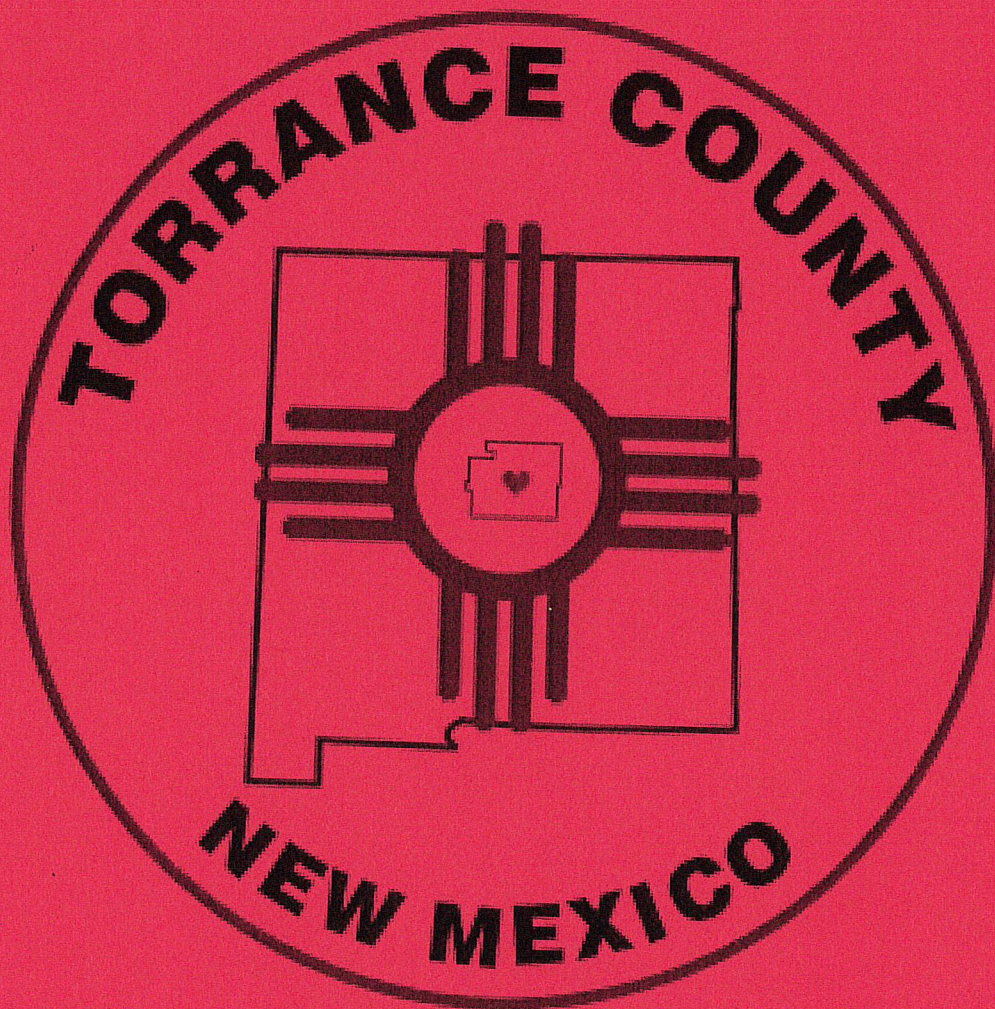
Agenda Item
No. 2



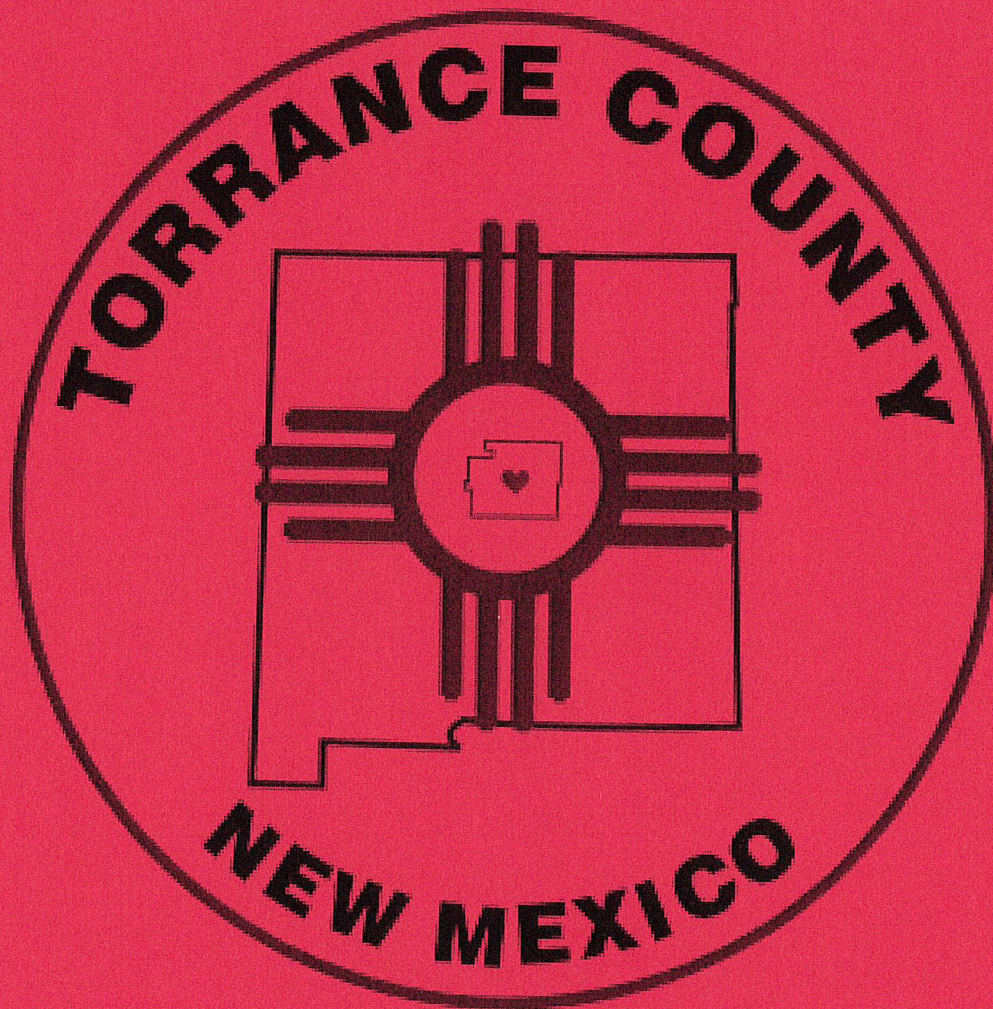
*Agenda Item
No. 3*



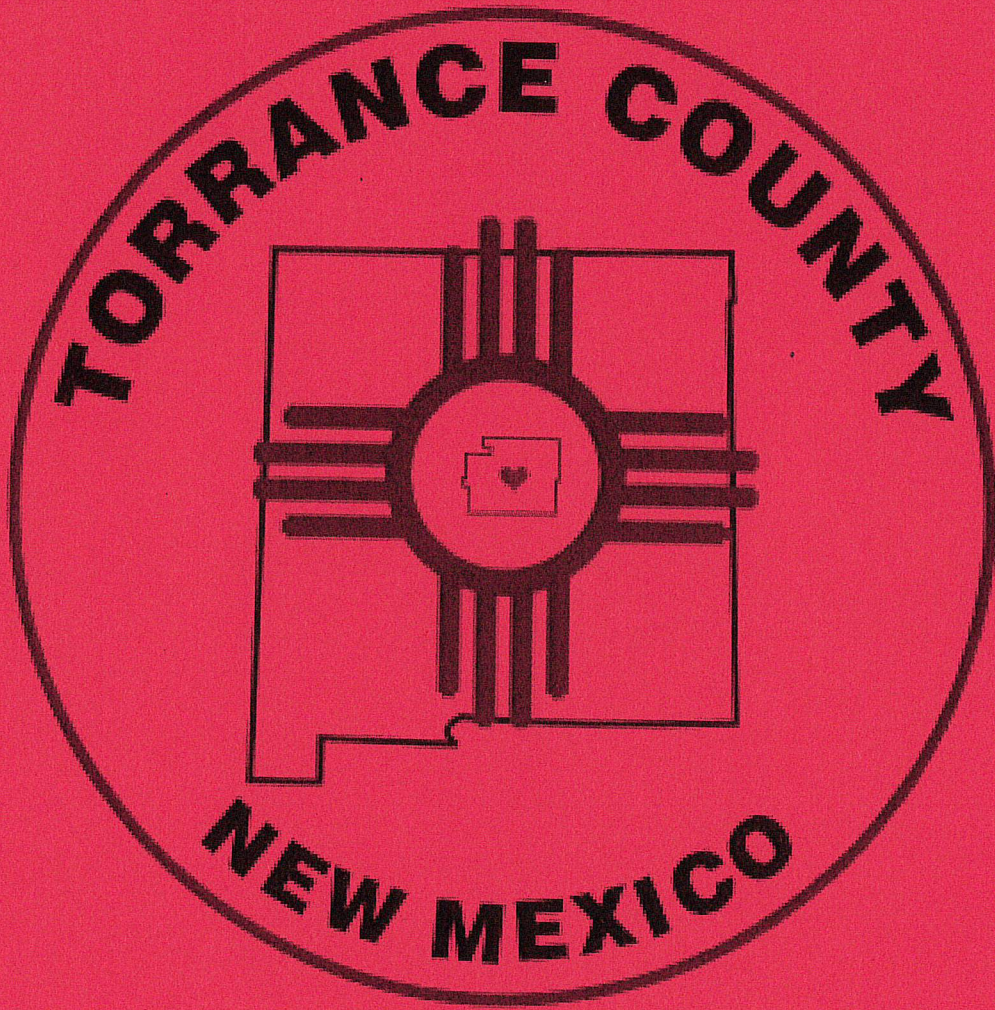
*Agenda Item
No. 4*



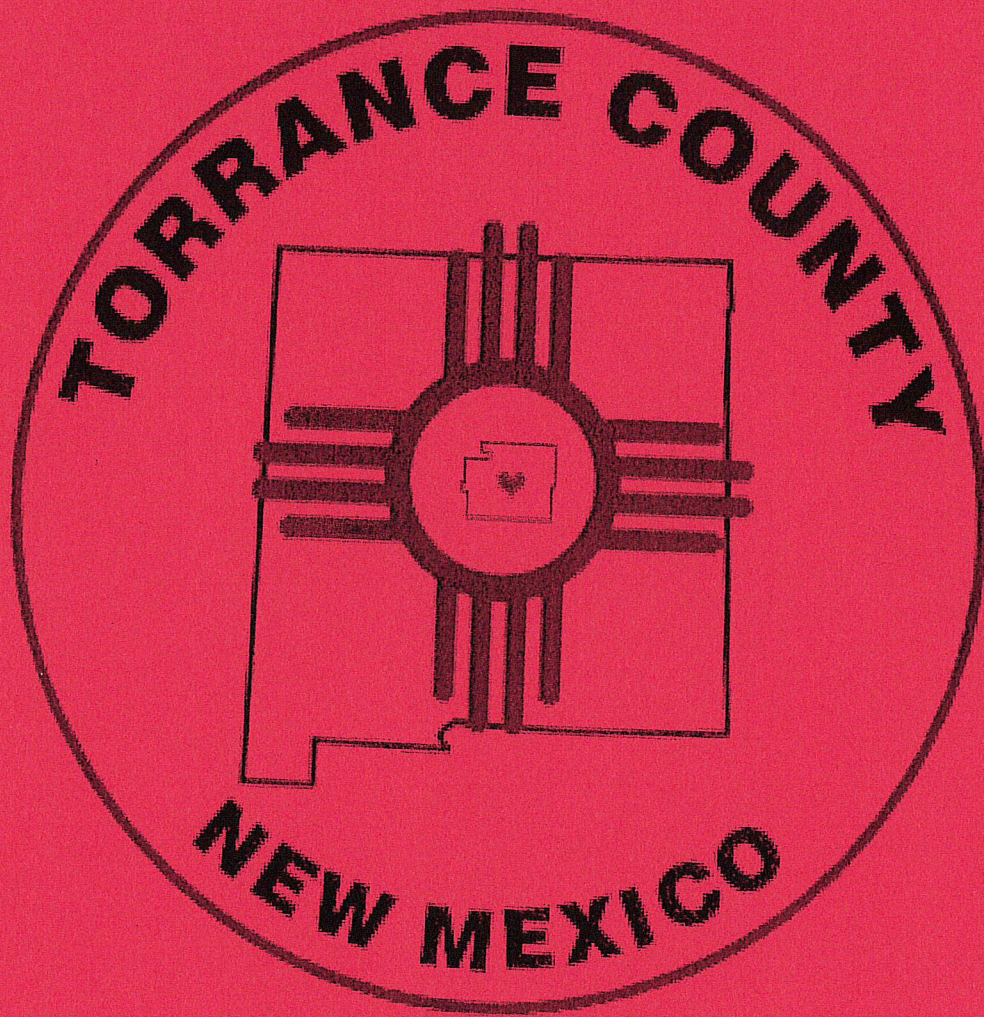
*Agenda Item
No. 5*



Agenda Item
No. 6



*Agenda Item
No. 7*



Agenda Item
No. 8-A

DRAFT

Torrance County Board of Commissioners

Regular Commission Meeting

February 9, 2022

9:00 AM

Commissioners Present:

RYAN SCHWEBACH – CHAIR

KEVIN MCCALL – MEMBER

LEROY CANDELARIA – VICE CHAIR

Others Present:

JANICE BARELA – COUNTY MANAGER

JUAN TORRES- DEPUTY COUNTY MANAGER

JEREMY OLIVER – FINANCE DIRECTOR

JOHN BUTRICK – COUNTY ATTORNEY

YVONNE OTERO – COUNTY CLERK

VALERIE SMITH – ADMINISTRATIVE ASSISTANT

1. CALL MEETING TO ORDER

Chairman Schwebach: Called meeting to order at 9:06 A.M.

2. INVOCATION & PLEDGE

PLEDGE:

Chairman Schwebach: Led the Pledge of Allegiance.

INVOCATION:

Commissioner Candelaria: Led the invocation.



3. CHANGES TO THE AGENDA:

Madam County Manager Barela: Correction to item 11-A: Change typo of “Reservation Goal” to “Preservation Goal.”

4. PROCLAMATIONS:

NONE THIS DAY

5. CERTIFICATES AND AWARDS:

NONE THIS DAY

6. BOARD AND COMMITTEE APPOINTMENTS

A. COMMISSION: Discussion and approval of removal and reappointment of Torrance County’s representatives to the Estancia Valley Solid Waste Authority Board.

Chairman Schwebach: Opened the floor for discussion and spoke first, to the fact that he is a member of the Estancia Valley Solid Waste Authority (hereafter referred to as the EVSWA.) He informed the Commission that he had met with the other members of the EVSWA, and they had unilaterally decided that they would like to change the normally 13-member board to a 10-member board and eliminating the 3 positions that are currently vacant. The EVSWA members and Chairman Schwebach are asking for Chairman Schwebach to be the sole voting member representing Torrance County. The option to reinstate the other two vacant positions is available at any time to the Commissioners. The reason that Chairman Schwebach is recommended for the board seat is to fix issues with the Joint Power Agreement. The Board has decided to put elected officials on the board, as they can represent the constituents of Torrance County. Chairman Schwebach would like for the Commission to make a motion to make him an official voting member.

Commissioner McCall: Asked if this would be a reset for the EVSWA.

Commissioner Schwebach: Answered in the affirmative.

Commissioner McCall: Asked if this would jeopardize others pulling from the JPA.

Chairman Schwebach: Answered that there is a consensus with all JPA members, and that Mountainair has already proceeded. This happens during their regular meetings.

Commissioner Candelaria: Mentioned that he would like for the motion to be deferred, as this is the first time this is being brought up and was not on the agenda. There is not enough time for the people of Torrance County to make their voices heard in regard to the pending motion. Vice Chair Candelaria said that Chairman Schwebach is an elected official and they have more responsibility to the people.

The Joint Power Agreement needs to be fixed and fair. The goal is to be a good working organization for everyone.

Chairman Schwebach: Said that elected officials are owners and operators of the JPA, and he wants it done due to the items already in motion and items that are on the agenda that need to be dealt with.

The Chairman asked for a motion to be made to install himself as the voting member representing Torrance County, while eliminating two vacant Board Seats.

ACTION TAKEN:

Commissioner McCall: Made a motion to eliminate 2 Estancia Valley Solid Waste Authority Board Seats and make Chairman Schwebach the voting member representing Torrance County.

Commissioner Candelaria: Seconded the motion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

7. PUBLIC COMMENT and COMMUNICATIONS

Madam County Manager Barela: Introduced the employees, residents and guests who had signed up for public comment.

Johnny Perea: Wanted to speak on the Resolution 2022-9, the resolution opposing the United States Federal Government's 30x30 Land Preservation Goal. Mr. Perea represents the Farm Services Agency. He believes current administration's goal is to tie up farmland for 10-15 years for conservation usage. The program has an economic impact of approximately \$1.5M. The CRP (Conservation Reserve Program) is a program that has been traditionally tied to irrigated land and has now expanded to ranged land. Those payments from the Farm Services Agency side can be up to \$250,000 on specific parts, not including the CRP side, which he believes can have an impact of \$2-5M.

Commissioner McCall: Stated that this was not how it was presented in Santa Fe. He asked him to stay and speak at Item 11-A.

Jason Quintana: Was surprised by the recent decision by EVSWA and wishes that they had spoken to their constituents before making a large decision.

According to Mr. Quintana, EVSWA is doing very well. It has more money than it has in a long time. Martin Lucero has done a good job helping it grow and keeping it on track. He brought some paperwork showing that EVSWA is doing better financially, and Mr. Quintana said that he is open to questions from the public.

Mr. Quintana asked where the matching funds for Item 12-A were going to be coming from.

Chairman Schwebach: Said that there would be a discussion going over the multiple possible areas that the funds could come from and invited him to stay to hear it out. He thanked him for his position at the EVSWA and said that things are getting better.

Lucy Lawrence: Ms. Lawrence owns some property in McIntosh and wants to see the east sides of Highway 41, specifically Willow Lake Road where the Senior Center is, paved. She is also asking for Cathy Lane, commonly known as a veritable “No-Man’s Land,” annexed and claimed by Torrance County, so it can at least be graded. There are too many holes on the road.

Antelope Springs has been a subdivision for the past 40 years, and the developer dropped the ball.

She said that one side of the road had pavement but that the other didn’t, and she has spoken with her neighbors who are in favor of getting the roads paved. She brought one of her neighbors with her.

Craig Noorlander: Mr. Noorlander is a beekeeper who lives on Cathy Lane and came to show support for getting the roads paved. He has noticed that busses can’t go down this lane.

Sylvia Chavez, Deputy County Clerk: Read a speech from the Torrance County Clerk, Yvonne Otero, as Madam Clerk was in the Legislative Session regarding Senate Bill 8. Speech hereto attached.

Commissioner McCall: Asked how the public gets help with the Clerk’s Office still being closed.

Sylvia Chavez: The public can come to the outside window, or if they are elderly/disabled they will be let in the office. Title searches can be done by appointment.

Augustine Montoya, Resident, Tajique: Here as a private citizen. Here to discuss Item 12-A, the “presentation, discussion and possible action regarding the County providing matching funds for EMWT Regional Water Association’s Water Trust Board application for the McIntosh Water System.” He had multiple questions. His first was what funds the County would be matching, and if they had discussed with EMW what the funds were.

Chairman Schwebach: Answered that they would be discussing matching funds and discovering where they are coming from when the item comes up on the agenda. He answered that they had discussed different concepts with EMWT. He is assuming it is something to do with the McIntosh area, but he is not positive.

Augustine Montoya, Resident, Tajique: To clarify, said “you don’t know where the funds are, but you know what the project is.”

Chairman Schwebach: Said that he was assuming that he knew what the project was about.

Augustine Montoya, Resident, Tajique: Read a prepared statement, as follows:

“So, I was born and raised in this community, and we all know water to be a major issue and something that we all concern ourselves about, and major water interests and people who are after the exploitation of that finite resources, is something that's concerning. I remember in the December meeting when we were talking about some of the funds that were being sought by our land grant communities that the worry was that we stood against EMWT and that interest, so my question for you now, Mr. Chairman, members, is in standing opposed to EMWT, is that inhibiting on future actions? And if so, why?”

Chairman Schwebach: Said he had no intention of answering that question in this dialogue at this time.

Augustine Montoya: So, in my observation, the way that the water system and the way that this aquifer works, any interest outside of the interests of the general public is concerning. And the EMWT has shown on its masterplan map that Edgewood was intended to be in part with that project. My concern is that there are propositions for Campbell Ranch which is a 4,000-home development that will be connected to that water system. Multiple people in the community have spoken out against that same Ranch because of the concerns with the water. He raised this concern because the County does have water issues here. And my land grants do stand for their water. He asked them to take that into consideration and moving forward with anything.

Chairman Schwebach: Thanked Mr. Montoya.

Fire Chief Don Dirks: There is now a tentative go-live date for the new billing contract for EMS, which is set for March 1st.

They are in the process of getting a DEA license to expand their EMS-ALS services.

All 5 tenders, which come to \$1.6M, have been issued and they are awaiting their delivery date.

EMS grant funds for Districts 2, 3 & 5, were approved though they don’t know for how much. they have been allowing Superior to apply for grant funding every year. This year it is also available to Torrance County. There is \$20,000 in that fund that is available for Torrance to use.

There was a new ambulance at the factory that was ordered, and when the order fell through Chief Dirks snatched the opportunity to get a new ambulance. They are awaiting DFA approval through the State.

Joshua Villafuerte: Brought to the attention of the Commission a subject matter that was personal and needed to be dealt with in private.

Chairman Schwebach: Offered him a moment to speak, but because the subject matter was of a private nature, Chairman Schwebach asked to speak to him after the meeting and in private.

Joshua Villafuerte: Asked to be put on the next EVSWA meeting agenda.

Tracey Master: Torrance County DWI Prevention Coordinator: Updated the County on her upcoming programs. The Diaper & Wipes Drive will continue Saturday, February 12th at Venus Park in Edgewood, and Saturday, February 18th at Lake Arthur Park in Estancia 11am to 1 pm.

Friday, February 11th at the Moriarty Lion's Club will be the first in-person DWI Prevention Meeting BINGO.

Mrs. Master is still working on FY2023 DWI Prevention grant application quote to go to DFA. It has been submitted to the Manager's Office to be put on the February 23rd Commission Meeting.

8. APPROVAL OF MINUTES

A. **COMMISSION**: Motion to approve the December 8, 2021, Torrance County Commission Meeting Minutes.

ACTION TAKEN:

Chairman Schwebach: Made a motion to approve the December 8, 2021, Torrance County Commission Meeting Minutes.

Commissioner Candelaria: Seconded the motion. There was no discussion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach**: Yes; **Commissioner McCall**: Yes.

Motion Passed.

B. **COMMISSION**: Motion to approve the January 12, 2022, Torrance County Commission Meeting Minutes.

Chairman Schwebach: Made a motion to approve the January 12, 2022, Torrance County Commission Meeting Minutes.

Commissioner McCall: Seconded the motion.

There was no discussion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

C. **COMMISSION:** Motion to approve the January 26, 2022, Torrance County Commission Meeting Minutes.

ACTION TAKEN:

Chairman Schwebach: Made a motion to approve the January 26, 2021, Torrance County Commission Meeting Minutes.

Madam County Manager Barela: Made a comment that there were corrections to be made on the minutes, and that once done they would be ready for approval.

Chairman Schwebach: Amended his motion to approve the amended version of the January 26, 2021, Torrance County Commission Meeting Minutes.

Commissioner McCall: Seconded the motion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

9. APPROVAL OF CONSENT AGENDA

A. **MANAGER:** Motion to accept the Third Quarter 2021 Restrictive Housing Report from CoreCivic pursuant to NMSA 1978 § 33-16-5.

ACTION TAKEN:

Chairman Schwebach: Made a motion to accept the Third Quarter 2021 Restrictive Housing Report from CoreCivic pursuant to NMSA 1978 § 33-16-5.

John Butrick, County Attorney: After the motion is accepted it will be sent to the New Mexico Legislative Council Service, and it gets sent to the New Mexico Legislature.

Commissioner McCall: Seconded the motion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

B. MANAGER: Motion to accept the Fourth Quarter 2021 Restrictive Housing Report from CoreCivic pursuant to NMSA 1978 § 33-16-5.

ACTION TAKEN:

Chairman Schwebach: Made a motion to accept the Fourth Quarter 2021 Restrictive Housing Report from Core Civic pursuant to NMSA 1978 § 33-16-5.

Commissioner McCall: Seconded the motion.

There was no discussion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

A. FINANCE: Motion to approve payables.

ACTION TAKEN:

Chairman Schwebach: Made a motion to approve payables.

Commissioner McCall: Seconded the motion.

Madam County Manager Barela: Informed the Commissioners that 3 checks for \$125 had been cut for Deputy County Manager Juan Torres, Torrance County Probate Judge Josie Chavez, and Madam County Manager for their per diem to attend the New Mexico Legislative Conference in person. Because they attended virtually instead, they did not pick

up the checks and the Finance Department will void them. If they are on the Payables report, they will be removed.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

10. ADOPTION OF ORDINANCE/AMENDMENT TO COUNTY CODE

NONE THIS DAY.

11. ADOPTION OF RESOLUTION

A. COMMISSION: Motion to approve Resolution 2022- 9, opposing the United States Federal Government’s 30 X 30 Land Preservation Goal.

Chairman Schwebach: Opened the floor for discussion.

Commissioner McCall: He was in Santa Fe for the New Mexico Counties Legislative Conference. BLM (the Bureau of Land Management) was in attendance, representing the Federal Government, and the American Stewards of Liberty presented. The current administration is looking to conserve 30% of land and ocean waters in the United States by 2030 for preservation. Commissioner McCall was under the impression that human involvement was not allowed on the land, unlike the wilderness, where motorized vehicles banned from entry. He believes that all states west of the Mississippi should be extremely concerned about the involvement of the Federal Government. When the presenter was asked “How do we stop this bill?” the answer they got was to pass a resolution in opposition. Since then, the Governor has written an executive order making New Mexico a supporter of the bill. He does not want to see things like Conservation Reserve Program (CRP) and Non-Insured Crop Disaster Assistance Program (NAP) being put in jeopardy for the residents and farmers of Torrance. Commissioner McCall believes that the government will be confiscating private land to fill their quota. The Governor of New Mexico has signed an executive order in support of the act. A call to action would have those potentially impacted make a resolution in opposition to the act. Mr. McCall yielded the rest of his time to John Perea.

John Perea, Farm Services Bureau: He wants to let people in the County that their programs won’t be put into jeopardy if this bill passes. To get into the CRP, you offer your land, and then your land is ranked nationally. When something is input into this program, it must follow a conservation plan. There is still access and grazing allowed. It is not as restrictive as Commissioner McCall has heard. There are 50,000 acres in the program, roughly, based on one signup. When more people hear about it, it will become more popular.

It would be against the law to deny someone the program because of their political beliefs.

Chairman Schwebach: We have a Governor who, without asking, told the Federal Government that the State of New Mexico supports the Preservation bill. At this point, he, and the other Commissioners, have stated that they do not support this bill. A Resolution can always be rescinded, but he thinks it is foolish not to protect the County from this.

Commissioner Candelaria: Believes this bill will affect the constituents of this county, and believes they need to react to it. He thinks that there will be unforeseen consequences. He said that “they think country people do not know what is going on.” The ranchers rely on grazing leases.

John Perea, Farm Services Bureau: He wants to make it clear that there is a conservation plan that goes into place when these are passed. The people entering contracts are concerned. If there is a program that involves farmers and ranchers, people will be concerned.

Commissioner McCall: There are a lot of unknowns. If your state meets a criterion when it comes to state/federal service of lands. Since New Mexico already has a ton of federal and local land, the State may be okay.

There were 33 representatives in the meeting the day this was presented to them, and almost all of them were wound up because they had not been visited by the BLM representatives like they said they had been. He feels failed because he has not been contacted by any of these representatives. He believes that the community should be scared and worried.

John Butrick: This is in the Federal Registry. If it goes past Notice of Comment, it will be enforceable as much as Federal Law. This is in the Federal Registry, and if it goes past a certain amount of time, it has full force of a law.

John Perea: An easy way to enforce this, if it goes to the extent that Commissioner McCall believes it will, is the restriction of grazing permits by the Federal Government and the Forest Service.

John Butrick: To circle back to what he was saying about full force and effect of law, is that the way it has been done is by executive order. That said, it is still in the Federal Registry, and that makes it Administrative Law.

Commissioner McCall: Wants to know what can be done to protect ourselves. He asked Madam County Manager Barela to read the Resolution 2022-9 into record.

Madam County Manager Barela: Read the Resolution 2022-9 into record.

ACTION TAKEN:

Chairman Schwebach: Made a motion to approve Resolution 2022- 9, opposing the United States Federal Government’s 30 X 30 Land Preservation Goal.

Commissioner McCall: Seconded the motion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

B. COMMISSION: Motion to approve Resolution 2022- 10, opposing the State of New Mexico 30 X 30 Land Preservation Goal.

Commissioner McCall: Explained why there are two very similar resolutions. He explained that they are basically the same Resolution but one aiming to oppose the Federal 30x30 Act (Resolution 2022-9), and the other aims to oppose the State 30x30 Act (Resolution 2022-10)

Madam County Manager Barela: Explained that the Resolution is to oppose the State 30x30 Act, since the Governor has issued an executive order to support the President in the 30x30 goal.

ACTION TAKEN:

Chairman Schwebach: Made a motion to approve Resolution 2022-10, opposing the State of New Mexico 30 X 30 Land Preservation Goal.

Commissioner McCall: Seconded the Motion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

C. FINANCE: Motion to approve Resolution 2022-11, budget increase/transfer.

ACTION TAKEN:

Chairman Schwebach: Made a motion to approve Resolution 2022-3, budget increase/transfer.

Chairman Schwebach: Asked if that was the correct Resolution number.

Valerie Smith, Admin Assistant: Answered that it was not, that it was a typo, and the correct Resolution 2022-11.

Chairman Schwebach: Restated Motion to approve Resolution 2022-11, budget increase/transfer.

Commissioner McCall: Seconded the Motion.

Jeremy Oliver, Finance Director: Explained what the resolution was for, which was small projects around the Administrative Building. The biggest increase was for \$146,845.54, which was approved to pay off one of the New Mexico Finance Authority loans in August. He couldn't touch the budget until September and wanted to hold off until property taxes were sent out and started to be received. This is from increased gross receipts and does not affect any projections that were discussed in other matters. Previously when transfers were done, they were done with existing funds. The numbers don't match at the bottom of the budget because they used new funds to pay the loan. That way they used new sheets for gross receipts, and the negative balance is the same amount that was transferred out to the debt service fund, which is where they pay their loans from.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

12. APPROVALS

A. MANAGER: Presentation, discussion and possible action regarding the County providing matching funds for EMWT Regional Water Association's Water Trust Board application for the McIntosh Water System.

Chairman Schwebach: Opened the floor for discussion.

Bobby Ortiz, EMWT: Introduced himself and Donzil Worthington from Bohannon Huston. He made a comment directed toward the questions that Augustine Montoya had asked during Public Comment. He explained that his service boundaries are Torrance County only, and do not go into Edgewood. Mr. Montoya had asked about a plan that has since been modified, and shrunk at the request of the Land Grant communities to exclude them, and the bylaws of the company keep the water in the Estancia Basin. They want to encumber as many water rights as they can to discourage the water being taken from the community. He said that he has invited the representatives of the Land Grants to the meetings, but when they go to the meetings, they just spread misinformation, such as the Campbell Ranch idea.

Chairman Schwebach: Asked Mr. Ortiz to explain the entire situation. He thinks it is unfair to put anyone in a group with assumptions. This is the start of something that has been talked about for a long time and is confident in the ability of the Commission to make sound decisions.

Bobby Ortiz, EMWT: This project is to benefit the McIntosh area. The water table has been dropping substantially. They applied to the Water Trust Board.

Donzil Worthington, Bohannon Huston, Project Manager: Introduced himself and Mr. Todd Burt, Senior Vice President and one of the owners over the Water Systems portion of the company. They had a presentation that they showed. See Commission Packet for presentation.

Mr. Worthington went over a brief history of EMWT. The main points are below and are the items that are on the presentation.

- In 2007 EMW Gas initiated planning for a regional water system in the Estancia Basin. There were plans afoot to take the water and pipe it out of town/state, etc. There were many organizations who tried to stop the water from being sold and shipped out of the area.
- In 2008, a Preliminary Engineering Report (PER), and an Environmental Report completed and approved, identifying McIntosh as an initial project. This was still under the direction of EMW Gas at this time. They had developed a 5,000 person user base, and felt like they were in the best position to lead this project, and were looking to aggressively expand. Since then, that map has become smaller because there were concerns that the water would not stretch that far. This started the push to help as many people as possible within the Estancia Valley and Estancia Basin area. This is a 2,400 sq. mile area that does extend in some places outside of Torrance County.
- At this point, a master plan was coming together, with projects such as a mainline up and down Highway 41, which would branch out to homes along the corridor. This would also include homes in Moriarty and Willard. This is where there were doubts with the project's scope.
- This got the attention of Senator Bingaman and he earmarked \$8.5M for the project.
- The earmarked money for the project went away, replaced instead by a grant by the USDA in the form of \$6M grant, and 3-4M in loan funds.
- EMW Gas was told that when they are applying for loans and financial help, that it looks like it is a gas request, not a water request. EMW is a not-for-profit, intermunicipal owned, public water and gas utility. It is quasi-public, has all the powers and authorities of a mutual domestic, and because it is public it qualifies for state and federal funding and grants. The fact that it is a gas company really threw people.
- EMWT came about because the name EMW Gas threw people off. EMW stands for Estancia, Moriarty, and Willard. EMWT was so named to add the T for Torrance County. This helped cover the more outlying and rural areas.
- EMWT filed Articles of Association in 2014, to save the water in the Estancia Basin from being taken out.
- In 2015, EMWT was successful in receiving a \$25K USDA Rural Development search grant, and a \$25K grant through the New Mexico Finance Authority LGPG Local Government Planning Fund. The NMED (New Mexico Environmental Department) decided that this was more of a long-term project, so they decided they wanted to see a PER specifically for this project.
- In 2017 the PER for the McIntosh Water System was completed and approved by the USDA and their engineer Robert Garcia.

- In 2018 the USDA came forward with a funding offer, but it was 2/3 partial funding. They wanted the rest to come from local match, which was the Water Trust Board. The Trust Board had much competition vying for the funds, so EMWT did not receive the match. This is when things fell apart with funding.
- They would have ended up with approximately a 60% grant and required a match by the finance authority. The debt service was challenging. If they wanted to retire the debt, it would have cost \$65-125/person/month.
- This year, there are many fewer applicants for the fund, and they have moved forward with the water trust board fund application. These funds are brought together by the severance tax base. The severance tax is from the extractive industry from the oil and gas generally that provides that money, and because of that has enough money to fund all the projects that applied this year.
- EMWT has legislative authorization for funding. They are in the final decision on this.

The next slide shows a document from the 2017 PER for the McIntosh Water System, showing the wells. There were 164 wells in the planning area, 144 of those are domestic. 161 are on currently occupied lots. There are approximately 1100+ lots in total, and 933 currently vacant lots still available in that subdivision area. The concept for PER in the McIntosh system is a well, a tank, a transmission line that comes down from adjoining areas, but it would be a looped system with a gravity feed serving the McIntosh area. It would have 6" pipelines throughout, and fire hydrants, which should lower the homeowner's insurance cost for the residents in the area.

Chairman Schwebach: Asked Mr. Worthington if he was doing the same amount, just on a different scale than the one before.

Donzil Worthington: Looked at the map and explained to Chairman Schwebach that there is basically nothing on the East side of 41, that it is the developed roads on the West that will be getting the work done.

Chairman Schwebach: Is that Calle del Sol, and El Rancho Grande?

Donzil Worthington: The red line is the line to a proposed future water tank, up on a hill. Mr. Worthington continued to explain the map to the proposed Distribution system within McIntosh. (See Map, in presentation.)

Chairman Schwebach: What is the East-West road called?

Bobby Ortiz: He believes the East-West road is Otero Rd. EMWT is looking for some land in the area of the proposed water tank. They are in the process of finding sellers.

Donzil Worthington: He believes that there are 1,161 lots, and 1,072 lots platted, 161 are developed as of the 2017 PER, which leaves 911 platted lots, but undeveloped.

Speaking about ways to fund this project, he said the Water Trust Board funds, and there has been talk of matching funding through the local Rescue Plan Act that the County received. Based on that, the WTB application, if they are awarded based on water transmission and immediate

household income, which is at poverty level, they would be most likely be awarded a 90% grant and 10% loan, and then they require a 10% match of local funding, provided as a funding of some source by the owners. If they did not get the local 10% match, they may be able to roll it into the one, but then it would bring the debt service up to 20% instead of 10%. Currently the project is at \$7.34M. The top line shows \$100k that has been accessed by EMWT to do their due diligence. The Environmental Document has been created. The PERs have been completed and approved by the USDA and the NMED. They had to lay out the project for the Phase I of the McIntosh project. When they first began, they thought they could do a \$6M project and still serve the full 161 lots. The cost estimate has gone up to almost \$10M to serve the entire subdivision. With the \$6-7M, the maximum allowable funding from the Trust Board, the cost of getting the well, tank, transmission line and all the lines in the subdivision, and can serve the first 100 lots. That leaves roughly 60 lots without water. Once the bids come in the could maybe do more. The big effort here is critical. Once EMWT has a working water system, they are eligible for the working water fund, which gives them ass

Commissioner McCall: Asked if Mr. Worthington said 100 lots could possibly be fulfilled with this money, and if so, what is the number?

Donzil Worthington: He doesn't know if he has the full number. The Envision Project was the full distribution system for the entire subdivision and probably 60-70% of the full subdivision with mains in front of them, the only thing left was to put the service line in to put them in action. With the remaining funds and the drinking water SRF, he doesn't think he would increase the debt service to do the rest of the subdivision with the full 161. He thinks they could complete it as part of the initial project. With the grant/loan combination of 90%, they are at 92% if Torrance is willing to donate American Rescue Plan money. This would make it so that Torrance would be using Federal Grant money that they received, to supplement leverage of this \$7M project, which would end up with a total debt service of approximately \$660k. Their terms are 20 years, with 0% interest and a .25% service fee. Calculated, that is \$25 to \$26 per lot, dedicated just for debt service. And then the PER addresses the operations and water. \$50 per lot would put it in operation. Looking at the drinking water survey that the SRF puts together, \$45 is the State average user fee for a system of this size. If they are not close to the State average, they will not be considered for State funding.

Bobby Ortiz: It is comparable for the local area.

Commissioner McCall: The more users you have, the lower it would be.

Donzil Worthington: If they can get a State Revolving Water Fund or an additional trust fund allocation, the water trust fund will be \$6.2 million. They want you to use the local funds first on the front and the back end before you spend the grant money.

As far as acquisitions go, the water rights would have to come out of the local funds. There are some possibilities for the location of the water tank. The \$200K shown on the Land Acquisition line under local funds is for land acquisition and water rights, not land acquisition alone. This year, the Water Trust Board (WTB) is making their final decisions, by June 1st, there should be a declaration of which projects will be funded. There will then be months of closings. You

wouldn't have to put up any money up until everything is settled, so possibly July or August before money would be drawn.

The next action items would be to document local match availability if Torrance decides to collaborate with EMWT Water Conservation.

Chairman Schwebach: Have you explained what type of water rights you are looking to obtain?

Donzil Worthington: Asked if he meant what aquifer it is coming from?

Chairman Schwebach: He referred to the history and how EMWT came about. The Water Planning Committee and EMWT, part of the plan to conserve water, in the future paper permits would be shut off. The concept would be called wet water. Someone who is allowed to pump 2.5-acre foot of water for their farm, when it comes to consumptive use, it is cut in half. There is less pumping from the irrigator and the water is going back in the ground.

Donzil Worthington: The original PER that identified the 161 lots was based on acre feet acquisition based on 55 acre feet. Currently they are serving 100 lots with 33-acre feet. As they go further along, there would be more they need to add. A hydrogeologic investigation would take place to see the best place to acquire water. They would also investigate insuring the water rights and finalizing the cost. They get a lot of calls from people wanting to sell water rights.

Bobby Ortiz: They are a quasi-municipal entity, not for profit. They cannot sell water for a profit and cannot give dividends to their stakeholders. They can only bank money for operations.

Commissioner McCall: Is the development of the well in the construction costs?

Donzil Worthington: Answered yes.

Steve Guestchow, Planning & Zoning Director: Wanted to make it known that the lots in the Estancia Del Norte Subdivision (he meant and then corrected to El Rancho Grande) are all one acre lots. If everyone were to develop with a well, they would be given $\frac{1}{2}$ acre foot. The amount of water that would be saved by the proposed system is substantial. Also, this subdivision was made before 1973, when the law changed, and subdivisions of that size had to provide community water. This subdivision does not have community water

Donzil Worthington: These lots have septic and sewer systems. There is not really enough oversight on how close the waste-water is to the freshwater.

Chairman Schwebach: Questioned whether EMWT would try to make people use EMWT's water system, as most of them already have wells. People want to make their own choices.

Are you insinuating that you make a pipeline and force people to hook up to it?

Bobby Ortiz: In many cases, local governments do make an ordinance that if there is a local water system that those in the area must hook up to it. He believes it would be beneficial to the County and to EMWT to create a similar ordinance. He thinks that most people would want to hook up to the water because their wells are not working and they have to haul water.

Chairman Schwebach: Has always believed that this is the point of contention that will make or break this deal. He does believe that many people would want to hook up to the system. He has a hard time forcing anyone to hook up. How do they know how many people will want to hook up and do that before investing money into it?

Donzil Worthington: Several years ago, when the USDA funding came through, the underwriters required demonstration of an adequate pool of debt before they would release the funds. Most Department of Health or state governments have ordinances or rules that if there is a utility within a reasonable distance from you, then you must hook up to it. If the County were to implement an ordinance that required hookup in an overlay zone, you can put policy in place that makes the transition easier, such as requiring hookup when the land changes hands.

Mr. Worthington suggested that an ordinance for the proposed zone only is put in place, as money coming from the debt service (customers) would go toward the infrastructure.

During closing, the Water Trust Board will require some type of ordinance that will ensure a steady stream of income.

When the County is involved, it becomes easier to convince people that hookup is the “correct answer.” Then it comes down to knocking on people’s doors and coerce people into agreeing to hook up.

Commissioner McCall: Say 100 people who live in this area still want to use their well, can they be hooked up and also use their wells?

Donzil Worthington: Unsure of the answer, said that it’s not something that typically happens. A domestic well is not a true adjudicated water right with paper on it. He thinks that it is 3 acre feet.

Chairman Schwebach: The State engineer, by law, if a resident of New Mexico asks to drill a well for residential use, they are granted a permit to drill a well. They can divert a ½ acre foot of water. A livestock well is not allowed on acreage that small. Livestock is a 3 acre foot, and you must have over 20 acres. Water rights are not really policed, unlike irrigation rights, which are licensed.

Steve Guetschow: Explained the water rights regarding domestic and agriculture use.

Chairman Schwebach: Believes that in the summer they will have a better chance of getting the agreement of 100 people. Believes that they should see if they can get 75 people and make an ordinance that says that in 5 years’ time, or whenever the well dries, or if the land is sold, then they must switch to the water line. Chairman Schwebach believes that the problem is that the State Engineer’s office has mismanaged the subdivisions. The County is dealing with 60-year-old laws.

Chairman Schwebach sees a potential issue with who will cap the wells once everyone is hooked up to the water line.

The Chairman says that the water line is a great idea that just makes sense, and that the County should get on board with it but understands why people wouldn’t take his word for it. He

believes it is only a matter of time before all the wells in existence in the subdivision do dry up. At that point people will be more inclined to hook up to the water line. He asked the two residents that live in the area that were in the audience to raise their hand if they have 1st.) Heard of EMWT, to which they said “no,” and 2nd.) would like to be part of this water line. The answers were one “yes” and one “no.” The “no” said that they would like to have a choice.

Commissioner McCall: What will the connection fee be?

Donzil Worthington: The initial hookup fee for a property owner would be \$175. They look for ways to help the property owners. The convenience of the utility usually outweighs the hassle of drilling and maintaining their own wells. There are USDA loans and grants to help out with their water, wells and the fees associated with getting hooked up to the water line.

Commissioner McCall: The Commissioner is looking forward to helping EMWT. He is disappointed that the Census shows that Torrance County has not grown at all, and wants to see the population and economy grow. He keeps going to both sides, and said that they have to help the economy in the end. He believes that the County needs to hear the opposition, but thinks that the time is right to begin the water line project. He thinks that maybe Edgewood and the East Mountains have grown because they have water systems set up.

Steve Guetschow: The public safety aspect has not been touched upon. With the water system, fire hydrants will be installed and make the area safer.

Commissioner Candelaria: This system will help because the water quality needs to be checked continuously so it is guaranteed to be cleaned.

Commissioner McCall: Wants the County to own the water rights.

Bobby Ortiz: Needs to get approval from the rest of the Board but doesn't see a problem with that.

Chairman Schwebach: Is ready to commit funds, but there are questions that need to be answered.

Commissioner McCall: One of the big goals with the ARPA funds is to expand infrastructure. Commissioner McCall believes that the time is right.

Commissioner Candelaria: People will come if there is a way of making a living at it. He has been working to keep the water in the County.

Chairman Schwebach: Is ready to move forward, but there are things they need to smooth out. He wants the County to remain the water right's owner. EMWT is structured identical to EMW, which are non-profit organizations. He wants to know how many people are willing to commit to hooking up to the water line, and if that would change the fee schedule. He also wants to know what kind of ordinance the County needs, and what type of commitment the County needs to look at. He envisions a 5-year phase in project. It will not make some people happy but believes that is how it needs to be. He wants to make the public aware that the money can be taken back before it can be spent.

Donzil Worthington: As part of the readiness procedure, they will want to see that the match is obligated and ready to make a commitment. He believes March 1st is the cutoff. March 2nd they will be sent a non-compliance letter if they can't show that there is a match in place. They would have to go before them by March 22nd asking them or waive that requirement. March 2nd they should make the deadline to have something in writing, even if it is contingent up on having funding.

Chairman Schwebach: If the numbers don't add up down the road, they can back out and the money is returned, correct?

Donzil Worthington: Yes. At a certain point the County will be required to commit those funds for good, but before that there is a period of 2-3 months that the fine print gets worked out.

Chairman Schwebach: Understands that people will be upset but believes that this water line will help.

John Butrick: They can wait to make a motion until the next meeting for February or make one now with all the terms and conditions that they would like.

Commissioner McCall: Suggested meeting with the County Attorney and ironing out the details and contingencies.

Chairman Schwebach: This will be put on the next meeting agenda for a decision, and the public should now know that there is up to a \$1M match being considered.

NO ACTION TAKEN AT THIS TIME.

John Butrick, Torrance County Attorney: Asked for Item 12-C. to be deferred to the end of the meeting due to an important phone call.

Chairman Schwebach: Denied request to defer Item as it should have been requested during Item 3 "Changes in Agenda."

B. MANAGER: Motion to approve participation in the Summer Enrichment Internship Program through New Mexico Public Education Department (NMPED) for 2022.

Chairman Schwebach: Introduced Item 12-B.: Motion to approve participation in the Summer Enrichment Internship Program through New Mexico Public Education Department (NMPED) for 2022.

Kristin Oliver, Human Resources Director: Said that she wants to do the same program she did with the Public Education Department as last year, which was an utter success, but this time with 60 students from local public high schools, instead of 40 students. This year she has time to reach out to more businesses who would be open to hiring the students.

ACTION TAKEN:

Chairman Schwebach: Made a motion to approve participation in the Summer Enrichment Internship Program through New Mexico Public Education Department (NMPED) for 2022.

Commissioner Candelaria: Seconded the motion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

C. **ATTORNEY:** Motion to approve Findings of Fact and Conclusions of Law upholding the Planning and Zoning Board's denial of a Conditional Use Permit to operate a commercial greenhouse at the residence of Mr. Richard Strahlem.

Chairman Schwebach: Opened the item for discussion.

John Butrick, Torrance County Attorney: Read the findings of fact and conclusions of law upholding the planning and Zoning Board's denial of a Conditional Use Permit to operate a commercial greenhouse at the residence of Mr. Richard Strahlem. Once approved they will be filed with the County Clerk's Office.

ACTION TAKEN:

Chairman Schwebach: Made a motion to approve Findings of Fact and Conclusions of Law upholding the Planning and Zoning Board's denial of a Conditional Use Permit to operate a commercial greenhouse at the residence of Mr. Richard Strahlem.

Commissioner McCall: Seconded the motion.

ROLL CALL VOTE:

Commissioner Candelaria: Yes; **Commissioner Schwebach:** Yes; **Commissioner McCall:** Yes.

Motion Passed.

13. DISCUSSION

A. **COMMISSION:** Discuss the proposed New Administrative Office Building Project.

Chairman Schwebach: Opened the floor for discussion to the proposed New Administrative Office Building Project.

Robert Burpo, Financial Advisor: Came to discuss 3 separate issues. These include:

- 1.) The need for a new building.
- 2.) Is it a good time or bad time to borrow?
- 3.) Which type of financing is best for the County?

Under 1.) The need for a new building, he asked if the building is working, and meeting all of the County's needs, and if not, how big will the new building be?

2.) The dilemma is that inflation is rising fast. There will be a glut of money coming in this summer, which will keep interest rates low in the long term, but they are high in the short term. In the scheme of things, it is a good time to borrow. The interest rates are most likely as low as they will be for some time. They are also lower now than they were 10 years ago.

3.) In a bond, if you need \$9M, for example, you need to borrow \$10M, because you would need to put \$900K into a debt service reserve account, that cannot be touched, until the 20th year of your loan. You may not be able to touch the last (almost) 10% of your bond, but it will result in lower interest rates. It's a lower interest rate on a larger amount of money.

With a loan, you can set it up so that you only pay interest for the first two years on the amount that you have drawn down. After 2 years, you amortize your loan for 18 years.

You cannot pay back a bond right now before 10 years from date of issue.

If you start today, it would take about 2 months to communicate with the lenders, then an ordinance would have to be done, then wait 30 days for it to take effect. It would be about June before money is available. It would either be in the bank all at once, and you would be paying interest on it immediately, or a construction loan/permit loan, where the interest rate is locked in for the next 20 years.

The County will not know the final price by June, and the numbers will be unknown for the entire project until roughly 2 years in. Mr. Burpo believes that the total cost will be much more than requested. He explained that there are two options on what to do when the County is low on funds and need to finish a project. You either borrow the difference, or when PILT money comes in, that can be pledged instead of Gross Receipts Tax. Use PILT for Debt Service.

Mr. Burpo believes interest rates will be much higher in the next two years than the next 6 months.

If you determine that there is a need, which it seems there is, then now is a good time to get into the marketplace under long-term floating options.

Mr. Burpo stood for questions.

Commissioner McCall: Did you catch that you can only borrow \$10M at a time. So if the building costs \$12M or \$13M then it is the \$10M plus the back end.

Robert Burpo: Bonds are better than loans. If you do a bond, you can borrow as much as you want. Banks restrict loans, and they cannot issue more than \$10M in debt per calendar year. In that case you would do a \$9.5M loan. You have to take into account leases and equipment, etc. Right now loans are more attractive than bonds. If you don't have the debt service reserve fund set aside, then a loan is more attractive.

Showing the history of debt will help.

Commissioner McCall: When they met they had the spreadsheet for the maintenance cost. The water lines, sewer lines and boiler are on borrowed time. He asked Jeremy what County Staff is costing us in lost productivity.

Jeremy Oliver, Finance Director: When there is a closure, for \$950/hour times \$9,500 in staff salary due to lost productivity, including benefits, and just for admin staff. Usually, maintenance is still at the building working on the problem. In the last 2.5 years, there have been approximately 2.5 days of closure per year, so \$23,000/ year paying staff to do nothing. Right now, there are approximately 18 space heaters on @ \$0.20/hour. Running from November to February equals \$4300/year. There were 2 major sewer leak and 1 water leak issue. Stetson will be tracking manhours better, but based on routine maintenance, there are \$15,000 in manhours that are being used, not including the contracted costs from TLC, etc. That is 320 manhours where the two sewer line issues and the one water leak where they found that the broken line ran under the city street and on private property. The boiler estimate is \$1.5-2.5M to move over to a ductless system, and it's the cheapest option. The square footage is 29,000 feet.

There were air conditioning systems that got replaced, plus re-piping the hot water into the bathroom sinks. That was State funding, included in the charts and graphs (hereto attached.)

Commissioner McCall: Asked if he had any information on Judicial.

Jeremy Oliver: Said that he would make one up. He then went over the next sheet, which was replacement of water lines.

Commissioner McCall: Made a point of saying that it would be catastrophic for the County if there was a water leak.

Robert Burpo: Talked about the energy efficiency of new buildings and how it can save the County a significant amount of money. Most or all of the cost is covered in reduced gas and electric bills.

Commissioner McCall: It is obvious the County wants to go with bank instead of bond money.

Robert Burpo: You can pay off bank loans at any point in time, but the only problem is not knowing how much you need to begin with. The lenders have not gotten into pricing but he hopes to get into pricing in the next two weeks; he wants to have presented then.

Jeremy Oliver: A new wind project would generate at least 5 million in PILT in the next 5 years.

Commissioner McCall: 25-30K sq. ft. at \$500/sq. ft., is about - He was unaware that the County can pledge PILT payments, and thinks that they should use it,

Chairman Schwebach: The building is currently at 26,000 sq. ft. That includes the jail and also incorporated two Health Services offices.

Commissioner McCall: Asked to clarify debt service payments.

Robert Burpo: Said that he has seen some governments loan money to themselves, essentially. It is done by resolution. They replenish that with cash.

Commissioner McCall: The state requires 3/12ths in reserve, the Commission went to 5/12ths, and has paid off loans in a very timely manner. GRT was 1.5% in excess over what we predicted?

Jeremy Oliver: It was a little over 3%. Is predicting a little over 2%, which is \$1.5M that is expected to collect, based on typical average.

Commissioner McCall: Believes the time is right, and thanked Robert for the advice and his hard work.

Robert Burpo: They have never had a client default, and so bankers go to them for clients.

Chairman Schwebach: Doesn't want to build a new building, but he knows it needs to be done. It is costing too much closing, and staff productivity.

Commissioner McCall: Wants to talk to their constituents.

Chairman Schwebach: Said he is making a decision and suggests that Mr. Burpo speak with the Manager and members of the Committee. Wants him to come back in two weeks to make an actual decision on the next agenda. Thanked Mr. Burpo for coming out to present.

B. COMMISSION: Discuss paving the last mile of McNabb Rd. using County funds.

Chairman Schwebach: Opened the floor for discussion on paving the last mile of McNabb Road using County Funds.

Commissioner McCall: Spoke to Leonard Lujan about how they have the funding to do the first two miles of McNabb Road, but wanted to see what can be done about paving the last mile. He asked for a discussion item. He believes now is a good time with \$1.5M in excess GRT, appropriating another \$300K to do that last mile.

Leonard Lujan, Road Department Superintendent: He has funding from a project, and then capital outlay, to pave the first two miles of McNabb, he just needs the funding to do the third and final mile. Contractors are getting booked very fast. He has all the quotes for the road and for

Riley as well. He is trying to get the best deal to do everything at once. He was told that it would be July at the earliest to start.

Commissioner McCall: They cannot make a decision today but want Mr. Lujan to come back in two weeks with the item on the agenda so that they can make a decision.

C. MANAGER'S REPORT

Madam County Manager Barela: Thanked Emergency Management, Road Department, Fire Department and EMS, both career and volunteer staff, Sheriff's Office, Dispatch, Animal Services, Facilities and Emergency Management for their phenomenal job done during the last snowstorm.

Thanked the employees who teleworked while the Administration Offices were closed on Wednesday and Thursday, February 2nd & 3rd, 2022.

Chairman Schwebach: Thanked the staff as well.

D. COMMISSIONERS' REPORTS

1) Commissioner McCall, District 1

Commissioner McCall: Said that he spoke to Johnathan Lujan and has learned that the paving project for the road in front of the Pilot Truck Stop in Moriarty, and 5 miles north on Highway 41 is ready for this spring.

2) Commissioner Schwebach, District 2

Chairman Schwebach: Thanked the staff for everything. Explained that he has been frustrated with funds being held up in the state, but that his frustration is not directed to the staff, and that he appreciates all the hard work that the staff does. The County is truly blessed with the heart and quality of the employees who work at Torrance County.

He also took a moment to thank Dr. Cindy Simms, Superintendent of Estancia for staying through the meeting.

Dr. Cindy Simms: Thanked the Torrance County Employees for coming to the rescue of the Estancia Municipal Schools who couldn't have gotten the kids to school safely, or had clear bus routes and walkways to keep the children and staff safe.

3) Commissioner Candelaria, District 3

Commissioner Candelaria: Thanked the Road Department, he got many calls that they were blading the roads and doing a great job. There was no snow left on the road to get muddy. Thanked Leonard, Jeremy and all the staff who work together to get things accomplished.

14. EXECUTIVE SESSION

15. Announcement of the next Board of County Commissioners Meeting:
February 23, 2022, at 9:00 A.M.

16. SIGNING OF OFFICIAL DOCUMENTS

17. ADJOURN

Chairman Schwebach: Adjourned the meeting at approximately 1:26 P.M.

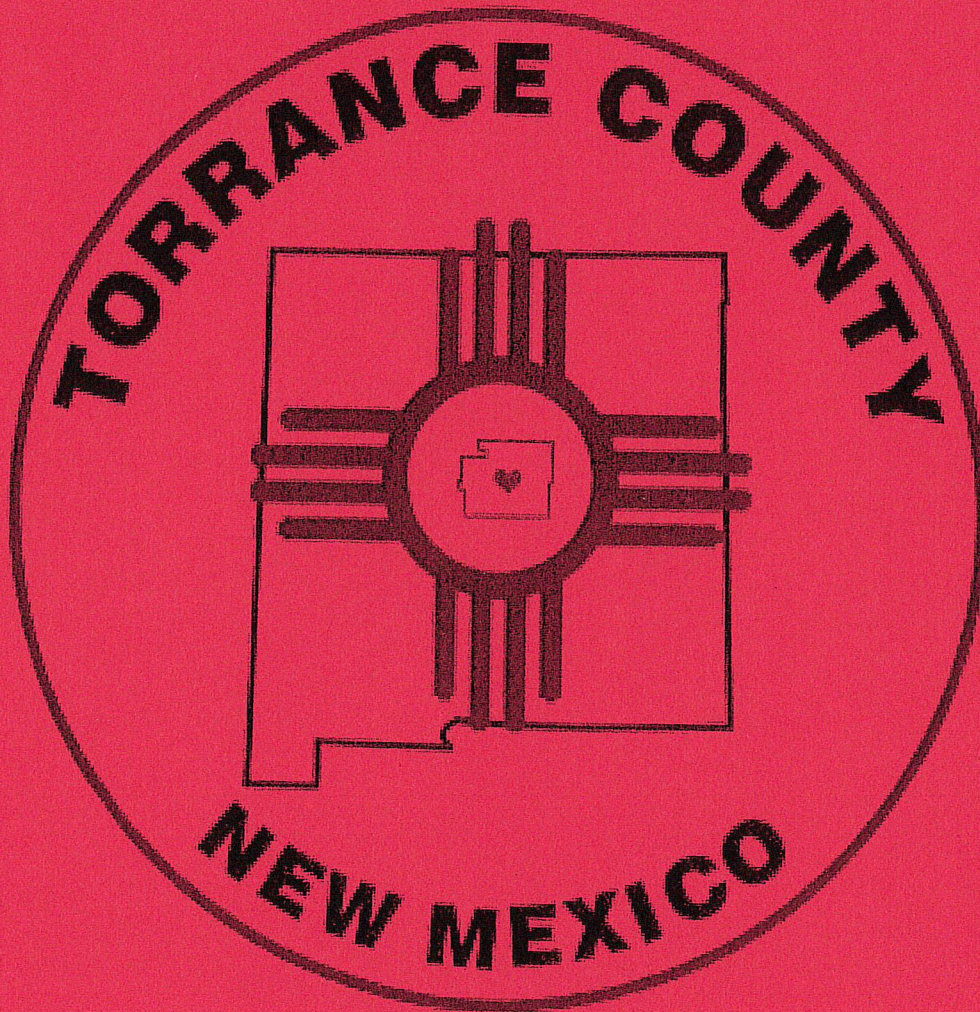
Signed By:

**Ryan Schwebach – Torrance
County Board of Commission
Chairman**

**Valerie Smith – Administrative Assistant III,
Torrance County Clerk’s Office**

Date: / / 2022

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.



Agenda Item
No. 9-A

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

TOTAL CHECKS PRINTED 105

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 3,968,296.36 ON ACCOUNT OF OBLIGATIONS INCURRED FOR THE SERVICES AS SHOWN ABOVE FOR THE PERIOD ENDING 02/17/2022 . 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. Candelaria

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. Segillo

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
|------------|--------------|------------------------------|--|-------------|-----------|------------|-------|---------|
| 01 0 | 119286 | ALLEN, CHERYL | MEN OF HONOR ACTIVITY GUIDE, SET SKU BC_MOH1 | 635-09-2219 | 542822 | 02/09/2022 | 37520 | 147.00 |
| | 344.58 | | | | | / / | 37520 | |
| 02/09/2022 | | | MEN OF HONOR ACTIVITY GUIDE, SET SKU BC_MOH2 | 635-09-2219 | | / / | 37520 | 147.00 |
| | | | TAX | 635-09-2219 | | / / | 37520 | 21.78 |
| | | | SHIPPING & HANDLING | 635-09-2219 | | / / | 37520 | 28.80 |
| ===== | | | | | | | | |
| | WIND PLIT | 344.58 | | | | | | |
| 01 0 | 119287 | AMAZON BUSINESS | 2 AIR PURIFIERS | 401-20-2219 | 62822 | 02/08/2022 | 37494 | 199.20 |
| | 199.20 | | 2 PROTECTION PLANS | | | | 37494 | |
| 02/09/2022 | | | ACCT#A3JI65BS912J5M INVOICE#IMMY-HRTJ-3NUJ | | | | | |
| ===== | | | | | | | | |
| | COUNTY CLERK | 199.20 | | | | | | |
| 01 0 | 119288 | AMAZON BUSINESS | TWO SPACE HEATERS | 401-20-2219 | 82822 | 02/08/2022 | 37467 | 139.98 |
| | 139.98 | | ACCT#A3JI65BS912J5M INVOICE# 1P4C-J6PJ-CTXW | | | | | |
| 02/09/2022 | | | | | | | | |
| ===== | | | | | | | | |
| | COUNTY CLERK | 139.98 | | | | | | |
| 01 0 | 119289 | AMBITIONS DOCUMENT SOLUTIONS | 2 PART CARBONLESS FORMS SETS OF BUSINESS CARDS 2500 SET OF 1000 DOOR HANGERS DOCUMENT SETUP AND DESIGN SERVICES | 401-82-2221 | 732822 | 02/09/2022 | | 792.76 |
| | 792.76 | | INVOICE#15953 | | | | | |
| 02/09/2022 | | | | | | | | |
| ===== | | | | | | | | |
| | COUNTY CLERK | 792.76 | | | | | | |
| 01 0 | 119290 | AT & T MOBILITY LLC | FY2022 CELL PHONE CHARGES | 401-50-2207 | 92822 | 02/08/2022 | 36741 | 2492.22 |
| | 7748.34 | | SHERIFF JANUARY 2022 | | | | | |
| 02/09/2022 | | | FY2022 CELL PHONE CHARGES | 420-74-2207 | 102822 | 02/08/2022 | 36742 | 329.64 |
| | | | TRANSPORT JANUARY 2022 | | | | | |
| | | | FY2022 CELL PHONE CHARGES | 401-05-2207 | 112822 | 02/08/2022 | 36743 | 101.28 |
| | | | COMMISSION JANUARY 2022 | | | | | |
| | | | LAWYER DEPARTMENT | 401-56-2207 | 122822 | 02/08/2022 | 36744 | 45.59 |
| | | | JANUARY 2022 ACCT#287289563904 287289566455 | | | | | |
| | | | FY2022 CELL PHONE CHARGES | 401-65-2207 | 132822 | 02/08/2022 | 36747 | 186.62 |
| | | | OPS JANUARY 2022 | | | | | |
| | | | CPO/FINANCE MONTHLY CELL PHONE CHARGES JANUARY 2022 | 401-55-2207 | 142822 | 02/08/2022 | 36745 | 213.08 |
| | | | FY2022 CELL PHONE CHARGES | 604-83-2207 | 152822 | 02/08/2022 | 36746 | 186.00 |
| | | | EMERGENCY MANAGER JANUARY 2022 | | | | | |
| | | | FIRE ADMIN | 413-91-2207 | 162822 | 02/08/2022 | 36748 | 517.96 |
| | | | DISTRICT 5 | 405-91-2207 | | / / | 36748 | 93.00 |
| | | | DISTRICT 6 | 406-91-2207 | | / / | 36748 | 93.00 |
| | | | DISTRICT 1 | 407-91-2207 | | / / | 36748 | 52.96 |
| | | | DISTRICT 3 | 408-91-2207 | | / / | 36748 | 40.04 |
| | | | DISTRICT 4 | 409-91-2207 | | / / | 36748 | 52.96 |
| | | | JANUARY 2022 | | | | | |
| | | | FY2022 CELL PHONE CHARGES | 402-60-2207 | 172822 | 02/08/2022 | 36749 | 1067.20 |
| | | | ROAD JANUARY 2022 | | | | | |
| | | | FY2022 CELL PHONE CHARGES | 401-65-2207 | 182822 | 02/08/2022 | 36750 | 190.44 |
| | | | MAINTENANCE JANUARY 2022 | | | | | |
| | | | FY2022 CELL PHONE CHARGES | 401-14-2207 | 192822 | 02/08/2022 | 36751 | 45.59 |
| | | | HR JANUARY 2022 | | | | | |

FY2022 CELL PHONE CHARGES
CLERK JANUARY 2022

401-20-2207

202822 02/08/2022

37156

235.44

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
|-----|------|------|--|-------------|-----------|------------|-------|--------|
| | | | MONTHLY CHARGES JANUARY 2022 | 401-08-2207 | 212822 | 02/08/2022 | | 238.05 |
| | | | PZ REF PO#36752 | | | | | |
| | | | FY2022 CELL PHONE CHARGES | 401-82-2207 | 222822 | 02/08/2022 | 37157 | 230.27 |
| | | | ANIMAL SERVICES JANUARY 2022 | 911-80-2207 | 232822 | 02/08/2022 | 37155 | 240.37 |
| | | | FY2022 CELL PHONE CHARGES | 420-73-2207 | 242822 | 02/08/2022 | 36754 | 45.59 |
| | | | DISPATCH JANUARY 2022 | 605-02-2207 | 252822 | 02/08/2022 | 36755 | 45.59 |
| | | | FY2022 CELL PHONE CHARGES | 690-86-2207 | 262822 | 02/08/2022 | 36756 | 182.36 |
| | | | COMMUNITY MONITOR JANUARY 2022 | 401-30-2207 | 272822 | 02/08/2022 | 36757 | 234.19 |
| | | | DWI JANUARY 2022 | 401-10-2207 | 282822 | 02/08/2022 | | 240.07 |
| | | | FY2022 CELL PHONE CHARGES | 401-49-2207 | 292822 | 02/08/2022 | 36758 | 50.73 |
| | | | TCPO JANUARY 2022 | 401-40-2207 | 302822 | 02/08/2022 | 37154 | 247.46 |
| | | | TREASURER DEPARTMENT | 401-90-2207 | 312822 | 02/08/2022 | | 50.64 |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY CHARGES CELL PHONES | | | | | |
| | | | MANAGER JANUARY 2022 REF PO# | | | | | |
| | | | 36759 | | | | | |
| | | | FY2022 CELL PHONE CHARGES | | | | | |
| | | | GRANTS JANUARY 2022 | | | | | |
| | | | FY2022 CELL PHONE CHARGES | | | | | |
| | | | ASSESSOR JANUARY 2022 | | | | | |
| | | | FY2022 CELL PHONE CHARGES | | | | | |
| | | | PROBATE JANUARY 2022 | | | | | |
| | | | TRANSPORTATION OF PRIS | | | | | |
| | | | OPERATIONS & MAINTENAN | | | | | |
| | | | STATE FIRE ALLOTMENT | | | | | |
| | | | COUNTY CLERK | | | | | |
| | | | 911-DISPATCH CENTER | | | | | |
| | | | DV CONTRACT F20 | | | | | |
| | | | GRANT ADMINISTRATION | | | | | |
| | | | PROBATE JUDGE | | | | | |
| | | | CATERPILLAR FINANCIAL SVCS CORPGRADER EQUIPMENT LEASE CONTRACT | 402-60-2607 | 322822 | 02/08/2022 | | 436.37 |
| | | | #001-0767488-000 INVOICE# | | | | | |
| | | | 31978509 PARTIAL PAYMENT DUE TO | | | | | |
| | | | OVERPAYMENT | | | | | |
| | | | COUNTY ROAD DEPARTMENT | | | | | |
| | | | COLUMN SOFTWARE PBC | 401-21-2221 | 492822 | 02/08/2022 | 37537 | 660.70 |
| | | | 2022 PRIMARY ELECTION | 401-21-2221 | | | 37537 | 675.01 |
| | | | PROCLAMATION - ENGLISH | | | | | |
| | | | 2022 PRIMARY ELECTION | | | | | |
| | | | PROCLAMATION - SPANISH | | | | | |
| | | | INVOICE#FFA29E08-0005/006 | | | | | |
| | | | ELECTIONS | | | | | |
| | | | COOPERATIVE EDUCATIONAL SERVICES/C GOLD COVERAGE | 401-15-2215 | 12822 | 02/08/2022 | 36778 | 679.58 |
| | | | EFFECTIVE 7/1/2021 - 6/30/2022 | 401-24-2215 | | | 36778 | 679.58 |
| | | | 8.19% TAX ON LABOR ONLY | 401-56-2215 | | | 36778 | 679.58 |
| | | | CBS CONTRACT | 401-16-2215 | | | 36778 | 679.58 |
| | | | 18-07B-R201 | 630-87-2215 | | | 36778 | 679.58 |
| | | | | 401-23-2215 | | | 36778 | 679.58 |
| | | | | 401-27-2215 | | | 36778 | 679.58 |
| | | | | 911-80-2215 | | | 36778 | 679.58 |
| | | | | 401-37-2215 | | | 36778 | 679.58 |
| | | | | 401-36-2215 | | | 36778 | 679.59 |

INVOICE#24-122148 AGREEMENT # 401-53-2215
700275.1

36778 679.59

/ /

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
|-------------------|------------|----------------------------------|--------------------------------|-------------|-----------|------------|-------|------------|
| 01 O | 119294 | COOPERATIVE EDUCATIONAL SERVICES | GOLD COVERAGE | 401-15-2215 | 22822 | 02/08/2022 | 36778 | 679.58 |
| | 7475.40 | | EFFECTIVE 7/1/2021 - 6/30/2022 | 401-24-2215 | / | / | 36778 | 679.58 |
| | 02/09/2022 | | 8.19% TAX ON LABOR ONLY | 401-56-2215 | / | / | 36778 | 679.58 |
| | | | CES CONTRACT | 401-16-2215 | / | / | 36778 | 679.58 |
| | | | 18-07B-R201 | 630-87-2215 | / | / | 36778 | 679.58 |
| | | | | 401-23-2215 | / | / | 36778 | 679.58 |
| | | | | 401-27-2215 | / | / | 36778 | 679.58 |
| | | | | 911-80-2215 | / | / | 36778 | 679.58 |
| | | | | 401-37-2215 | / | / | 36778 | 679.58 |
| | | | | 401-36-2215 | / | / | 36778 | 679.59 |
| | | | INVOICE#24-122579 | 401-53-2215 | / | / | 36778 | 679.59 |
| 01 O | 119295 | COOPERATIVE EDUCATIONAL SERVICES | GOLD COVERAGE | 401-15-2215 | 32822 | 02/08/2022 | 36778 | 679.58 |
| | 7475.40 | | EFFECTIVE 7/1/2021 - 6/30/2022 | 401-24-2215 | / | / | 36778 | 679.58 |
| | 02/09/2022 | | 8.19% TAX ON LABOR ONLY | 401-56-2215 | / | / | 36778 | 679.58 |
| | | | CES CONTRACT | 401-16-2215 | / | / | 36778 | 679.58 |
| | | | 18-07B-R201 | 630-87-2215 | / | / | 36778 | 679.58 |
| | | | | 401-23-2215 | / | / | 36778 | 679.58 |
| | | | | 401-27-2215 | / | / | 36778 | 679.58 |
| | | | | 911-80-2215 | / | / | 36778 | 679.58 |
| | | | | 401-37-2215 | / | / | 36778 | 679.58 |
| | | | | 401-36-2215 | / | / | 36778 | 679.59 |
| | | | INVOICE#24-122762 | 401-53-2215 | / | / | 36778 | 679.59 |
| 01 O | 119296 | CORECLIVIC INC. | REIMBURSEMENT FOR HOUSING OF | 825-70-2172 | 452822 | 02/08/2022 | | 1811258.04 |
| | 1811258.04 | | ICE INMATES FOR DECEMBER 2021 | | | | | |
| | 02/09/2022 | | INVOICE# TCSSO-ICE 122021 | | | | | |
| ADULT INMATE CARE | | 811258.04 | | | | | | |
| 01 R | 119297 | CORECLIVIC INC. | REIMBURSEMENT FOR HOUSING OF | 825-70-2172 | 462822 | 02/08/2022 | | 1837227.00 |
| | 1837227.00 | | ICE INMATES FOR NOVEMBER 2021 | | | | | |
| | 02/09/2022 | | INVOICE#TCSSO-ICE 112021 | | | | | |
| ADULT INMATE CARE | | 837227.00 | | | | | | |
| 01 O | 119298 | DT AUTOMOTIVE | TCSSO VEHICLE MAINTENANCE | 401-50-2201 | 442822 | 02/08/2022 | 37447 | 3694.00 |
| | 3994.00 | | CCS VEHICLE MAINTENANCE | 401-50-2201 | / | / | 37447 | 300.00 |
| | 02/09/2022 | | INVOICE#TCSSO37447 | | | | | |
| COUNTY SHERIFF | | 3994.00 | | | | | | |

01 0 119299
7184.31

EMW GAS ASSOCIATION

MONTHLY GAS FY2022
ANIMAL SERVICES ACCT#60-0580-

401-82-2209

552822 02/09/2022

36818

383.06

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
|------------|------|-------------|--------------------------------|-------------|-----------|------------|-------|---------|
| 02/09/2022 | | | 010 JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 401-16-2209 | 562822 | 02/09/2022 | 36815 | 1491.80 |
| | | | JUDICIAL ACCT#10-6000-000 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS SHERIFF ACCT# | 401-50-2209 | 572822 | 02/09/2022 | 37296 | 465.35 |
| | | | 10-6140-001 JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 401-24-2209 | 582822 | 02/09/2022 | 36808 | 151.45 |
| | | | HEALTH DEPT ACCT#10-1990-010 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 402-61-2209 | 592822 | 02/09/2022 | 36813 | 118.52 |
| | | | ROAD JANUARY 2022 ACCT# | | | | | |
| | | | 10-5690-000 | | | | | |
| | | | MONTHLY GAS FY2022 | 401-37-2209 | 602822 | 02/09/2022 | 36811 | 322.32 |
| | | | MORTIARY SC JANUARY 2022 ACCT# | | | | | |
| | | | 20-2330-010 | | | | | |
| | | | MONTHLY GAS FY2022 | 401-36-2209 | 612822 | 02/09/2022 | 36812 | 286.03 |
| | | | ESTANCIA PMS ACCT#10-5870-010 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 612-20-2308 | 622822 | 02/09/2022 | 36814 | 86.81 |
| | | | CLERK ACCT#10-6380-000 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 408-91-2209 | 632822 | 02/09/2022 | 36809 | 450.26 |
| | | | DIST 3 VFD ACCT#60-5390-000 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 408-91-2209 | 642822 | 02/09/2022 | 36809 | 252.08 |
| | | | DIST 3 VFD ACCT#60-9250-000 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 401-15-2209 | 652822 | 02/09/2022 | 36816 | 903.84 |
| | | | COURTHOUSE ACCT#10-1850-000 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 406-91-2209 | 662822 | 02/09/2022 | 36807 | 409.01 |
| | | | DIST 2 VFD ACCT#70-3680-000 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 911-80-2209 | 672822 | 02/09/2022 | 36805 | 249.12 |
| | | | DISPATCH ACCT#60-9530-000 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 401-53-2209 | 682822 | 02/09/2022 | 36810 | 25.22 |
| | | | FAIR BOARD ACCT#10-4090-000 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 402-61-2209 | 692822 | 02/09/2022 | 36813 | 505.14 |
| | | | ROAD ACCT#10-1860-000 JANUARY | | | | | |
| | | | 2022 | | | | | |
| | | | MONTHLY GAS FY2022 | 418-91-2209 | 702822 | 02/09/2022 | 36806 | 421.60 |
| | | | DIST 6 VFD ACCT#30-0500-000 | | | | | |
| | | | JANUARY 2022 | | | | | |
| | | | MONTHLY GAS BILLING FY22 | 405-91-2209 | 752822 | 02/09/2022 | 37395 | 383.79 |
| | | | DIST 5 VFD JANUARY 2022 | | | | | |
| | | | ACCT#71-6230-000 | | | | | |
| | | | MONTHLY GAS BILLING FY22 | 405-91-2209 | 762822 | 02/09/2022 | 37395 | 278.91 |
| | | | DIST 5 VFD JANUARY 2022 | | | | | |
| | | | ACCT#71-4510-000 | | | | | |
| | | | ANIMAL SERVICES | | | | | |
| | | 383.06 | JUDICIAL COMPLEX MAINT | 1491.80 | | | | |
| | | 151.45 | COUNTY ROAD SHOP | 623.66 | | | | 465.35 |
| | | 286.03 | COUNTY CLERK | 86.81 | | | | 322.32 |
| | | 903.84 | 911-DISPATCH CENTER | 249.12 | | | | 2195.65 |
| | | | ESTANCIA SENIOR CENTER | | | | | 25.22 |
| | | | ADMINISTRATIVE OFFICES | | | | | |
| | | | ESTANCIA, TOWN OF | | | | | |
| | | 01 0 119300 | ESTANCIA, TOWN OF | | | | | |
| | | | ESTANCIA SC #249 | | | | | |
| | | | 401-36-2210 | | | | | |
| | | | 418222 02/08/2022 | | | | 36732 | 214.76 |

1409.85
02/09/2022

JUDICIAL ACCT#40
SHERIFF #1380

401-16-2210
401-50-2210

/ /
/ /

36732
36732

264.55
120.59

| Ck# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
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| | | | FEBRUARY 2022 | | | | | |
| | | | COUNTY ADMIN/#1112 | 401-15-2210 | 422822 | 02/08/2022 | 36716 | 399.29 |
| | | | ROAD DEPT/#1108 | 402-60-2210 | / | / | 36716 | 191.78 |
| | | | FAIR GROUNDS/#750/291 | 401-53-2210 | / | / | 36716 | 120.42 |
| | | | TCPO - HEALTH DEPT/#373 | 401-24-2210 | / | / | 36716 | 98.46 |
| | | | FEBRUARY 2022 | | | | | |
| | | | JUDICIAL COMPLEX MAINT | COUNTY SHERIFF | | | | |
| | | | COUNTY ROAD DEPARTMENT | COUNTY FAIR | | | | |
| 01 0 | 119301 | FROST, JIM | P&Z MEETING BD MEETING | 401-08-2300 | 512822 | 02/08/2022 | 36680 | 95.00 |
| | | | 1/5/2022 | | | | | |
| | | | PLANNING & ZONING | | | | | |
| 01 0 | 119302 | GUSTIN HARDWARE INC. | | 401-24-2215 | 832822 | 02/09/2022 | 36616 | 7.59 |
| | | | | 401-27-2215 | / | / | 36616 | 7.59 |
| | | | | 401-36-2215 | / | / | 36616 | 7.59 |
| | | | | 401-37-2215 | / | / | 36616 | 7.58 |
| | | | | 401-53-2215 | / | / | 36616 | 7.58 |
| | | | OPEN PO REQUEST FOR ALL | | | | | |
| | | | COUNTY BUILDING SITES | | | | | |
| | | | FY2022 | 401-23-2215 | / | / | 36616 | 7.59 |
| | | | INVOICE#273960 ACCT#125 | 401-82-2215 | / | / | 36616 | 7.59 |
| | | | | 911-80-2215 | / | / | 36616 | 7.58 |
| | | | MOUNTAINAIR SENIOR CEN | ESTANCIA SENIOR CENTER | | | | |
| | | | COUNTY FAIR | MOUNTAINAIR HEALTH CLI | | | | |
| | | | 911-DISPATCH CENTER | | | | | |
| 01 0 | 119303 | GUSTIN HARDWARE INC. | | 401-24-2215 | 842822 | 02/09/2022 | 36616 | 1.14 |
| | | | | 401-27-2215 | / | / | 36616 | 1.14 |
| | | | | 401-36-2215 | / | / | 36616 | 1.14 |
| | | | | 401-37-2215 | / | / | 36616 | 1.13 |
| | | | | 401-53-2215 | / | / | 36616 | 1.13 |
| | | | OPEN PO REQUEST FOR ALL | | | | | |
| | | | COUNTY BUILDING SITES | | | | | |
| | | | FY2022 | 401-23-2215 | / | / | 36616 | 1.14 |
| | | | INVOICE#273960 ACCT#125 | 401-82-2215 | / | / | 36616 | 1.14 |
| | | | FUEL FILTER FOR MOWER | 911-80-2215 | / | / | 36616 | 1.13 |
| | | | MOUNTAINAIR SENIOR CEN | ESTANCIA SENIOR CENTER | | | | |
| | | | COUNTY FAIR | MOUNTAINAIR HEALTH CLI | | | | |
| | | | 911-DISPATCH CENTER | | | | | |
| 01 0 | 119304 | GUSTIN HARDWARE INC. | | 401-24-2215 | 852822 | 02/09/2022 | 36616 | 10.29 |
| | | | | 401-27-2215 | / | / | 36616 | 10.29 |
| | | | | 401-36-2215 | / | / | 36616 | 10.29 |
| | | | | 401-37-2215 | / | / | 36616 | 10.28 |
| | | | | 401-53-2215 | / | / | 36616 | 10.28 |
| | | | OPEN PO REQUEST FOR ALL | | | | | |
| | | | COUNTY BUILDING SITES | | | | | |
| | | | FY2022 | 401-23-2215 | / | / | 36616 | 10.29 |
| | | | INVOICE#273949 ACCT#125 | 401-82-2215 | / | / | 36616 | 10.28 |
| | | | | 911-80-2215 | / | / | 36616 | 10.28 |

HEALTH DEPT BLDG MAINT
MORIARTY SENIOR CENTER

10.29
10.28

MOUNTAINAIR SENIOR CEN
COUNTY FAIR

10.29
10.28

ESTANCIA SENIOR CENTER
MOUNTAINAIR HEALTH CLI

10.29
10.29

| CK# | DATE | NAME | DESCRIPTION | LINE ITEM | INVOICE # | DATE | PO # | AMOUNT |
|------|------------|------------------------------|--|-------------|-----------|------------|-------|--------|
| 01 0 | 119305 | GUSTIN HARDWARE INC. | 911-DISPATCH CENTER | 10.28 | 862822 | 02/09/2022 | 36616 | 1.96 |
| | 15.69 | | | | | | 36616 | 1.96 |
| | 02/09/2022 | | | | | | 36616 | 1.96 |
| | | | OPEN PO REQUEST FOR ALL COUNTY BUILDING SITES | | | | 36616 | 1.96 |
| | | | FY2022 | | | | 36616 | 1.96 |
| | | | HITCH FOR DOMINIC TRUCK ACCT#125 | 401-82-2215 | | | 36616 | 1.96 |
| | | | INVOICE#273950 | 911-80-2215 | | | 36616 | 1.97 |
| 01 0 | 119306 | GUSTIN HARDWARE INC. | MOUNTAINAIR SENIOR CEN | 1.96 | 872822 | 02/09/2022 | 36616 | 10.54 |
| | 84.28 | | COUNTY FAIR | 1.96 | | | 36616 | 10.54 |
| | 02/09/2022 | | 911-DISPATCH CENTER | 1.97 | | | 36616 | 10.54 |
| | | | ESTANCIA SENIOR CENTER | | | | 36616 | 10.53 |
| | | | MOUNTAINAIR HEALTH CLI | | | | 36616 | 10.53 |
| | | | OPEN PO REQUEST FOR ALL COUNTY BUILDING SITES | | | | 36616 | 10.54 |
| | | | FY2022 | | | | 36616 | 10.54 |
| | | | INVOICE#273851 ACCT#125 | 401-82-2215 | | | 36616 | 10.53 |
| | | | FIXING THE PIPE FOR SEWER AT ADMIN | 911-80-2215 | | | 36616 | 10.53 |
| 01 0 | 119307 | GUSTIN HARDWARE INC. | MOUNTAINAIR SENIOR CEN | 10.54 | 882822 | 02/09/2022 | 36616 | 3.12 |
| | 24.97 | | COUNTY FAIR | 10.53 | | | 36616 | 3.12 |
| | 02/09/2022 | | 911-DISPATCH CENTER | 10.53 | | | 36616 | 3.12 |
| | | | ESTANCIA SENIOR CENTER | | | | 36616 | 3.12 |
| | | | MOUNTAINAIR HEALTH CLI | | | | 36616 | 3.12 |
| | | | OPEN PO REQUEST FOR ALL COUNTY BUILDING SITES | | | | 36616 | 3.12 |
| | | | FY2022 | | | | 36616 | 3.12 |
| | | | FIXING THE PIPE FOR SEWER AT ADMIN INVOICE#273851 ACCT#125 | 401-82-2215 | | | 36616 | 3.12 |
| 01 0 | 119308 | HOMESTEAD WATER CO. | MOUNTAINAIR SENIOR CEN | 3.12 | 392822 | 02/08/2022 | 36711 | 29.12 |
| | 29.12 | | COUNTY FAIR | 3.12 | | | 36711 | 29.12 |
| | 02/09/2022 | | 911-DISPATCH CENTER | 3.13 | | | 36711 | 29.12 |
| | | | UTILITY PAYMENT FY2022 | | | | 36711 | 29.12 |
| | | | INVOICE DATE 2/01/2022 CURRENT METER READING 688660 | | | | 36711 | 29.12 |
| 01 0 | 119309 | INTEGRATED TECHNOLOGIES CORP | MITSUBISHI LAMP REPLACEMENT | 401-05-2219 | 742822 | 02/09/2022 | 37457 | 211.50 |
| | 620.16 | | MISC ITEMS | 401-05-2219 | | | 37457 | 22.80 |
| | 02/09/2022 | | SCOPE OF WORK CLASSIFICATION MATERIALS | 401-05-2219 | | | 37457 | 42.17 |

260.00
43.92

37457
37457

/ /
/ /

401-05-2219
401-05-2219

LABOR
GRT ON LABOR

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
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| COUNTY COMMISSION 620.16 | | | | | | | | |
| 01 O | 119310 | IRON MOUNTAIN RECORDS MANAGEMENT | MONTHLY STORAGE FOR MICRO FILM | 612-20-2203 | 712822 | 02/09/2022 | 37089 | 247.54 |
| | 247.54 | | INVOICE#202495662 ACCT# | | | | | |
| | 02/09/2022 | | 44033.ONM389 JAN 2022 | | | | | |
| COUNTY CLERK 247.54 | | | | | | | | |
| 01 O | 119311 | KUBIAK MELTON & ASSOCIATES, LLC | FY2021 FINANCIAL STATEMENT | 401-05-2109 | 812822 | 02/09/2022 | | 12548.80 |
| | 13537.02 | | AUDIT-100% COMPLETE-FINAL | | | | | |
| | 02/09/2022 | | INVOICE NM GRT | | | | | 988.22 |
| | | | INVOICE#20,550 | | | | | |
| COUNTY COMMISSION 13537.02 | | | | | | | | |
| 01 O | 119312 | LANGELL, GAIL | P&Z MEETING BD MEETING | 401-08-2300 | 522822 | 02/08/2022 | 36681 | 95.00 |
| | 95.00 | | 1/5/22 | | | | | |
| | 02/09/2022 | | | | | | | |
| PLANNING & ZONING 95.00 | | | | | | | | |
| 01 O | 119313 | LOBO INTERNET SERVICES LTD | IT INTERNET SERVICES FY 2022 | 911-80-2207 | 332822 | 02/08/2022 | 36714 | 137.50 |
| | 137.50 | | INVOICE#10958-27 ACCT#10958 | | | | | |
| | 02/09/2022 | | SERVICE DATES 03/01/2022- | | | | | |
| | | | 03/31/2022 | | | | | |
| 911-DISPATCH CENTER 137.50 | | | | | | | | |
| 01 O | 119314 | LOBO INTERNET SERVICES LTD | IT INTERNET SERVICES FY2022 | 401-65-2207 | 342822 | 02/08/2022 | 36718 | 155.00 |
| | 155.00 | | INVOICE#10715-31 ACCT#10715 | | | | | |
| | 02/09/2022 | | SERVICE DATES 02/01/2022- | | | | | |
| | | | 02/28/2022 | | | | | |
| OPERATIONS & MAINTENAN 155.00 | | | | | | | | |
| 01 O | 119315 | MOUNTAIN STATES CONSTRUCTORS | INSP111-70-20 HOT MIX | 402-60-2254 | 472822 | 02/08/2022 | 37434 | 607.20 |
| | 659.87 | | REPAIR TO COUNTY PROPERTY | | | | | |
| | 02/09/2022 | | POTHLES | | | | | |
| | | | 2020-21B-C103-4 | | | | | |
| | | | CES CONTRACT | | | | | |
| | | | NMGR | | | | | |
| | | | INVOICE#6637 ACCT#TORRANCE | | | | | 52.67 |
| | | | COUNTY | | | | | |
| COUNTY ROAD DEPARTMENT 659.87 | | | | | | | | |
| 01 O | 119316 | MOUNTAINAIR, TOWN OF | WATER | 401-27-2210 | 402822 | 02/08/2022 | 36630 | 93.16 |
| | 513.96 | | GAS | | | | | |
| | 02/09/2022 | | ACCT#1716 FEBRUARY 2022 | | | | | 420.80 |
| MOUNTAINAIR SENIOR CEN 513.96 | | | | | | | | |
| 01 R | 119317 | NUBE GROUP | CONTRACT INVOICE 2/01/2022 | 401-10-2203 | 482822 | 02/08/2022 | | 49.15 |
| | 49.15 | | INVOICE#INS645 | | | | | |
| | 02/09/2022 | | | | | | | |

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
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| 01 R | 119318 | NUBE GROUP | COLOR COPIES OVER 500 INVOICE# | 401-08-2203 | 532822 | 02/08/2022 | | 94.13 |
| | 94.13 | | IN53646 ACCT#TC12 | | | | | |
| 02/09/2022 | | | | | | | | |
| PLANNING & ZONING 94.13 | | | | | | | | |
| 01 R | 119319 | NUBE GROUP | COLOR COPY OVERAGES 1/1/2022- | 401-55-2203 | 782822 | 02/09/2022 | | 49.96 |
| | 49.96 | | 1/31/2022 INVOICE#IN53644 ACCT# | | | | | |
| 02/09/2022 | | | TC10 | | | | | |
| FINANCE DEPARTMENT 49.96 | | | | | | | | |
| 01 O | 119320 | ORKIN INC. | MONTHLY PC | 401-50-2203 | 772822 | 02/09/2022 | 37286 | 122.25 |
| | 122.25 | | INVOICE#222673899 ACCT# | | | | | |
| 02/09/2022 | | | 31550882 JANUARY 2022 | | | | | |
| COUNTY SHERIFF 122.25 | | | | | | | | |
| 01 O | 119321 | PLATEAU WIRELESS | IT INTERNET | | 352822 | / / | 36717 | 36717 |
| | 1939.66 | | LARGE BUSINESS BLAZE | 401-65-2207 | | / / | 36717 | 1939.66 |
| 02/09/2022 | | | LANDLINE CHARGES DISTRICT 1 VPD | | | | 36717 | |
| | | | ACCT#3061934 JANUARY 2022 | | | | | |
| OPERATIONS & MAINTENAN 1939.66 | | | | | | | | |
| 01 O | 119322 | POWER PHONE INC | ONLINE EMD CERTIFICATION COURSE | 911-85-2266 | 428222 | 02/08/2022 | 37483 | 798.00 |
| | 838.90 | | S. KIL & H. MORROW | | | | 37483 | |
| 02/09/2022 | | | GRT | 911-85-2266 | | / / | 37483 | 40.90 |
| | | | INVOICE#75530 | | | | | |
| DFA TRAINING GRANT 838.90 | | | | | | | | |
| 01 O | 119323 | PRESBYTERIAN MEDICAL SERVICES | CLEANING EXPENSES FOR COUNTY | 631-57-2271 | 722822 | 02/09/2022 | 36710 | 833.33 |
| | 833.33 | | FEBRUARY 2022 INVOICE#4-FEB-22 | | | | | |
| 02/09/2022 | | | | | | | | |
| SENIOR CITIZEN'S PROGR 833.33 | | | | | | | | |
| 01 O | 119324 | PRUDENTIAL OVERALL SUPPLY | MATS AND MOPS COUNTY ADMIN | 401-15-2203 | 822822 | 02/09/2022 | | 40.17 |
| | 185.40 | | UNIFORMS STETSON ARELY MARISSA | 401-65-2236 | | / / | | 79.64 |
| 02/09/2022 | | | DOMINIC | | | / / | | 65.59 |
| | | | MATS AND MOPS JUDICIAL ACCT# | 401-16-2203 | | / / | | |
| | | | 6528480 INVOICE#45061-4565/ | | | | | |
| | | | 45061-4566 | | | | | |
| ADMINISTRATIVE OFFICES 40.17 OPERATIONS & MAINTENAN 79.64 JUDICIAL COMPLEX MAINT 65.59 | | | | | | | | |
| 01 O | 119325 | SAMBA HOLDINGS, INC. | CHECK FEE MVR SERVICE FEE | 401-10-2271 | 52822 | 02/08/2022 | | 342.29 |
| | 342.29 | | MVR SERVICE FEE STATE FEE | | | | | |
| 02/09/2022 | | | Q LICENSE SUBSCRIPTION DATA | | | | | |
| | | | FEE SERVICE PERIOD 01/01/2022- | | | | | |
| | | | 01/31/2022 INVOICE#INV00810857 | | | | | |
| | | | ACCT#M00003632 | | | | | |
| COUNTY MANAGER 342.29 | | | | | | | | |
| 01 O | 119326 | SENERGY PETROLEUM, LLC | FUEL CARDS PLUS CREDIT OF | 402-60-2202 | 892822 | 02/09/2022 | | 5099.62 |

5099.62
02/09/2022

\$130.59 INVOICE#717191-820868
ACCT#FCROAD

SALES TAX INVOICE#9985339790 406-91-2230
ACCT#2287851

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8.78

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
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| STATE FIRE ALLOTMENT 912.11 | | | | | | | | |
| 01 0 | 119378 | AMAZON BUSINESS | RENT CYLINDER MEDIUM/LARGE | 405-91-2230 | 3821522 | 02/16/2022 | | 63.87 |
| | 885.03 | | OXYGEN RENT CYLINDER MEDIUM/XS | 405-91-2230 | | / / | | 75.28 |
| | 02/16/2022 | | OXYGEN HAZMAT FEE | 405-91-2230 | | / / | | 20.19 |
| | | | SALES TAX INVOICE#9985339789 | 405-91-2230 | | / / | | 12.25 |
| | | | ACCT#2287851 | | | | | |
| | | | DAYS RENT CYL MED XS OXYGEN | 408-91-2230 | 3921522 | 02/16/2022 | | 353.40 |
| | | | HAZMAT | 408-91-2230 | | / / | | 38.88 |
| | | | SALES TAX INVOICE#9985417625 | 408-91-2230 | | / / | | 26.48 |
| | | | ACCT#2296717 | | | | | |
| ===== | | | | | | | | |
| 01 0 | 119378 | AMAZON BUSINESS | DARIO BLOOD PRESSURE MONITOR | | 821522 | / / | 37473 | |
| | 885.03 | | 3M LITTMAN CORE DIGITAL | 411-92-2230 | | / / | 37473 | 885.03 |
| | 02/16/2022 | | SETHOSCOPES | | | / / | 37473 | |
| | | | F. MAHAN, L. ORR, D. BARBIA | | | | | |
| ===== | | | | | | | | |
| 1/4% FIRE EXCISE TAX | | 885.03 | | | | | | |
| ===== | | | | | | | | |
| 01 0 | 119379 | AMAZON BUSINESS | EU ELECTRONIC EYOU COUNTDOWN | 605-02-2218 | 2621522 | 02/15/2022 | 37443 | 196.99 |
| | 196.99 | | CLOCK RACE TIMING | | | / / | 37443 | |
| | 02/16/2022 | | SHIPPING AND HANDLING | | | / / | 37443 | |
| | | | INVOICE#1Q1F-DGW4-MR41 ACCT# | | | | | |
| | | | TORRANCE COUNTY | | | | | |
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| DWI LOCAL GRANT FY20 | | 196.99 | | | | | | |
| ===== | | | | | | | | |
| 01 0 | 119380 | BOUND TREE MEDICAL, LLC | NPAS, OPAS, CPAP DEVICES, | 406-91-2230 | 621522 | 02/15/2022 | 36967 | 43.84 |
| | 131.50 | | LUBRICATING JELLY, NASAL | 408-91-2230 | | / / | 36967 | 43.83 |
| | 02/16/2022 | | CANNALS, NEBULIZER KITS, | 405-91-2230 | | / / | 36967 | 43.83 |
| | | | INVOICE#84389980 ACCT#204887 | | | | | |
| ===== | | | | | | | | |
| STATE FIRE ALLOTMENT | | 131.50 | | | | | | |
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| 01 0 | 119381 | BUTTERCRUST PIZZA, LLC. | LARGE PIZZAS | 606-35-2257 | 2921522 | 02/15/2022 | 37521 | 44.97 |
| | 48.43 | | TAX GRATUITY | 606-35-2257 | | / / | 37521 | 3.46 |
| | 02/16/2022 | | | | | | | |
| ===== | | | | | | | | |
| DWI PROGRAM | | 48.43 | | | | | | |
| ===== | | | | | | | | |
| 01 0 | 119382 | CHAVES COUNTY DETENTION | INMATE HOUSING INVOICE#JANUARY | 420-70-2172 | 4021522 | 02/16/2022 | | 270.00 |
| | 270.00 | | 2022 THOMPSON | | | | | |
| | 02/16/2022 | | | | | | | |
| ===== | | | | | | | | |
| ADULT INMATE CARE | | 270.00 | | | | | | |
| ===== | | | | | | | | |
| 01 0 | 119383 | CINTAS CORPORATION NO. 2 | COUNTY ADMINISTRATION | 600-06-2248 | 121522 | 02/15/2022 | 36993 | 275.73 |
| | 1189.17 | | SHERIFF'S OFFICE | 410-50-2222 | | / / | 36993 | 256.53 |
| | 02/16/2022 | | ROAD DEPARTMENT | 402-60-2248 | | / / | 36993 | 215.81 |
| | | | DISPATCH | 911-80-2248 | | / / | 36993 | 252.36 |
| | | | SHERIFF (INVESTIGATION/EVIDENCE) | 410-50-2222 | | / / | 36993 | 188.74 |
| | | | INVOICE#8405540157 CUSTOMER# | | | | | |
| | | | 30009096 | | | | | |
| ===== | | | | | | | | |
| RISK MANAGEMENT | | 275.73 | COUNTY SHERIFF | 445.27 | | | | 215.81 |
| 911-DISPATCH CENTER | | 252.36 | COUNTY ROAD DEPARTMENT | | | | | |
| ===== | | | | | | | | |
| 01 0 | 119384 | COAST 2 COAST TIRES & AUTO | | | 3121522 | | | 37255 |

1080.00
02/16/2022

265/70R17 FIRE MIK CREEP TIRES 411-92-2201
MOUNT AND BALANCE 411-92-2201

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37255 1000.00
37255 80.00

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
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| | | | INVOICE#4858 | | | | 37255 | |
| | | | VIN: IGC1KREGKXK178801 | | | | 37255 | |
| | | | LP: 06656G | | | | 37255 | |
| | | | MILEAGE APPROX: 22,000 | | | | 37255 | |
| 01 | 02/16/2022 | 1/4% FIRE EXCISE TAX | DIAGNOSTICS AND ESTIMATE OF REPAIR | 401-49-2218 | 5421522 | 02/16/2022 | 37080 | 25.00 |
| | | | PRIORITY SERVICE/EXPEDITE FEE TAX (7.87%) | 401-49-2218 | | / / | 37080 | 1.97 |
| | | | INVOICE#2203174 | | | | 37080 | |
| 01 | 02/16/2022 | GRANT ADMINISTRATION | 5 GALLON DRINKING WATER | 401-20-2219 | 3021522 | 02/15/2022 | 36780 | 12.95 |
| | | | ACCT#11610500 JANUARY 2022 | | | | | |
| 01 | 02/16/2022 | COUNTY CLERK | WATER DELIVERY SERVICE FOR 12 | 401-40-2271 | 5621522 | 02/16/2022 | 36728 | 41.80 |
| | | | 02/01/2022 TO 02/28/2022 | | | | | |
| | | | ACCT#94060 | | | | | |
| 01 | 02/16/2022 | COUNTY ASSESSOR | DE LAGE LANDEN FINANCIAL SERVICEMANAGER COPIER PROPERTY TAX | 401-10-2284 | 921522 | 02/15/2022 | | 56.68 |
| | | | PROPERTY TAX ADMIN FEE CONTRACT #25569218 INVOICE#75449465 | 401-10-2284 | | / / | | 6.50 |
| | | | ACCT#1341834 | | | | | |
| 01 | 02/16/2022 | COUNTY MANAGER | DE LAGE LANDEN FINANCIAL SERVICESHERIFF COPIER PROPERTY TAX | 401-50-2284 | 1021522 | 02/15/2022 | | 65.97 |
| | | | PROPERTY TAX ADMIN FEE CONTRACT#25551981 INVOICE#75451875 ACCT#1304771 | 401-50-2284 | | / / | | 6.60 |
| 01 | 02/16/2022 | COUNTY SHERIFF | DE LAGE LANDEN FINANCIAL SERVICESSESSOR COPIER PROPERTY TAX | 401-40-2284 | 1121522 | 02/15/2022 | | 63.22 |
| | | | PROPERTY TAX ADMIN FEE CONTRACT #25569228 INVOICE#75449471 ACCT#1341834 | 401-40-2284 | | / / | | 6.50 |
| 01 | 02/16/2022 | COUNTY ASSESSOR | DE LAGE LANDEN FINANCIAL SERVICECONTRACT FIRE COPIER CONTRACT# | 413-91-2271 | 5721522 | 02/16/2022 | | 303.17 |
| | | | 25551986 INVOICE #75372173 ACCT#1304774 | | | | | |
| 01 | 02/16/2022 | STATE FIRE ALLOTMENT | DE LAGE LANDEN FINANCIAL SERVICESCOPIER PAYMENT FOR DV INVOICE# | 690-09-2284 | 5821522 | 02/16/2022 | | 277.06 |
| | | | 75329295 ACCT#25569234 | | | | | |



6.19
02/16/2022

WIPER BLADES, ANTIFREEZE,
BATTERIES, MISCELLANEOUS ITEMS

36665
36665

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
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| STATE FIRE ALLOTMENT 6.19 | | | | | | | | |
| 01 | 02/16/2022 | DOUBLE H AUTO | NEEDED FOR MINOR VEHICLE RADIATOR CAP INVOICE#535776 ACCT#2922 | 413-91-2201 | 36665 | / / | 36665 | 6.19 |
| STATE FIRE ALLOTMENT 29.99 | | | | | | | | |
| 01 | 02/16/2022 | DOUBLE H AUTO | OIL, OIL FILTERS, FUEL FILTERS, WIPER BLADES, ANTIFREEZE, BATTERIES, MISCELLANEOUS ITEMS NEEDED FOR MINOR VEHICLE INVOICE#537070 ACCT#2922 NAPA GOLD AIR FILTER FD11 | 413-91-2201 | 36665 | / / | 36665 | 29.99 |
| STATE FIRE ALLOTMENT 138.99 | | | | | | | | |
| 01 | 02/16/2022 | DOUBLE H AUTO | OIL, OIL FILTERS, FUEL FILTERS, WIPER BLADES, ANTIFREEZE, BATTERIES, MISCELLANEOUS ITEMS NEEDED FOR MINOR VEHICLE INVOICE#539191 ACCT#2922 NAPA GOLD AIR FILTER | 413-91-2201 | 37471 | / / | 37471 | 138.99 |
| STATE FIRE ALLOTMENT 201.81 | | | | | | | | |
| 01 | 02/16/2022 | DOUBLE H AUTO | OIL, OIL FILTERS, FUEL FILTERS, WIPER BLADES, ANTIFREEZE, BATTERIES, MISCELLANEOUS ITEMS NEEDED FOR MINOR VEHICLE MOTOR OIL INVOICE#538702 ACCT# 2922 | 413-91-2201 | 37471 | / / | 37471 | 201.81 |
| STATE FIRE ALLOTMENT 30.38 | | | | | | | | |
| 01 | 02/16/2022 | DOUBLE H AUTO | OIL, OIL FILTERS, FUEL FILTERS, WIPER BLADES, ANTIFREEZE, BATTERIES, MISCELLANEOUS ITEMS NEEDED FOR MINOR VEHICLE INVOICE#539624 ACCT#2922 WIPER BLADES | 408-91-2201 | 37471 | / / | 37471 | 30.38 |
| STATE FIRE ALLOTMENT 91.45 | | | | | | | | |
| 01 | 02/16/2022 | DOUBLE H AUTO | OIL, OIL FILTERS, FUEL FILTERS, WIPER BLADES, ANTIFREEZE, BATTERIES, MISCELLANEOUS ITEMS NEEDED FOR MINOR VEHICLE WIPER BLADES OIL AND FUEL ADDITIVE INVOICE#539525 ACCT# 2922 | 413-91-2201 | 37471 | / / | 37471 | 91.45 |
| STATE FIRE ALLOTMENT 277.97 | | | | | | | | |
| 01 | 02/16/2022 | DOUBLE H AUTO | OIL, OIL FILTERS, FUEL FILTERS, WIPER BLADES, ANTIFREEZE, BATTERIES, MISCELLANEOUS ITEMS NEEDED FOR MINOR VEHICLE FUEL FILTERS DIESEL TREATMENT AIR FILTER INVOICES#539635 | 406-91-2201 | 37471 | 02/15/2022 | 37471 | 277.97 |

539632 ACCT#2922

STATE FIRE ALLOTMENT 277.97

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
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| 01 0 | 119408 | EPCOR USA, INC. | UTILITY WATER PAYMENT FY2022 | 406-91-2210 | 4321522 | 02/16/2022 | 36722 | 106.68 |
| | 106.68 | | ACCT#0739014 FEBRUARY 2022 | | | | | |
| | 02/16/2022 | | | | | | | |
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| STATE FIRE ALLOTMENT | | 106.68 | | | | | | |
| 01 0 | 119409 | GALLS LLC | TCSO UNIFORM NEEDS | 410-50-2222 | 4121522 | 02/16/2022 | 37362 | 218.98 |
| | 218.98 | | INVOICE#20011104/20036317 | | | | | |
| | 02/16/2022 | | ACCT#3736744 SHIRT STAR BOOTS | | | | | |
| ===== | | | | | | | | |
| COUNTY SHERIFF | | 218.98 | | | | | | |
| 01 0 | 119410 | GRAINGER, INC. | PUSH-IN OUTDOOR ENCLOSED | 401-15-2238 | 3221522 | 02/15/2022 | 37031 | 886.17 |
| | 886.17 | | BULLETIN BOARD, NATURAL CORK | | | | | |
| | 02/16/2022 | | 30" H X 45" W | | | | | |
| | | | SAND COLOR | | | | | |
| | | | INVOICE#9143566421 ACCT# | | | | | |
| | | | 818809576 | | | | | |
| ===== | | | | | | | | |
| ADMINISTRATIVE OFFICES | | 886.17 | | | | | | |
| 01 0 | 119411 | GREEN VALLEY PEST MANAGEMENT | MONTHLY PEST CONTROL FY2022 | 401-82-2271 | 4721522 | 02/16/2022 | 36923 | 75.00 |
| | 80.91 | | NMGR | | | | | |
| | 02/16/2022 | | INVOICE#12279 ACCT#5660 | | | | | |
| ===== | | | | | | | | |
| ANIMAL SERVICES | | 80.91 | | | | | | |
| 01 0 | 119412 | LOBO INTERNET SERVICES LTD | IT INTERNET SERVICES FY 2022 | 911-80-2207 | 4921522 | 02/16/2022 | 36714 | 157.50 |
| | 157.50 | | DISPATCH INVOICE#N10958-26 | | | | | |
| | 02/16/2022 | | ACCT#10958 SERVICE DATES | | | | | |
| | | | 02/1/2022-02/28/2022 | | | | | |
| ===== | | | | | | | | |
| 911-DISPATCH CENTER | | 157.50 | | | | | | |
| 01 0 | 119413 | MAS MODERN MARKETING INC | 1100 COLOR ME DRUG FREE | 605-02-2219 | 1321522 | 02/15/2022 | 37510 | 798.89 |
| | 2298.89 | | COLORING BOOKS AT 1.99 EA | | | | | |
| | 02/16/2022 | | 250 SNTD COLORING BOOKS 2.19EA | | | | | |
| | | | 250 ADULT COLORING BOOKS 2.19EA | | | | | |
| | | | SHIPPING/HANDLING AT 145.20 | | | | | |
| | | | INVOICE# MMT144509 ACCT# | | | | | |
| | | | M5057050332 | | | | | |
| ===== | | | | | | | | |
| DWI LOCAL GRANT FY20 | | 798.89 | DWI COMMUNITY GRANT FY 1500.00 | | | | | |
| 01 0 | 119414 | MORTIARTY FOODS | BEVERAGES AND NAPKINS | 606-35-2257 | 1221522 | 02/15/2022 | 37522 | 8.84 |
| | 8.84 | | INVOICE#5090 ACCT#554 | | | | | |
| | 02/16/2022 | | | | | | | |
| ===== | | | | | | | | |
| DWI PROGRAM | | 8.84 | | | | | | |
| 01 0 | 119415 | MY STORAGE | 8' X 12.5' ALL STEEL | 612-20-2611 | 4621522 | 02/16/2022 | 37235 | 3525.00 |
| | 3525.00 | | STORAGE SHED | | | | | |
| | 02/16/2022 | | CLERK AND ELECTION | | | | | |
| | | | INVOICE#1934 | | | | | |
| ===== | | | | | | | | |
| COUNTY CLERK | | 3525.00 | | | | | | |

01 0 119416
50.00

NM BOARD OF PHARMACY

FACILITY CONTROLLED SUBSTANCE
APPLICATION FEE

411-92-2230

721522 02/15/2022

37536
37536

50.00

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
|------------------------|----------|------------------------------|----------------------------------|-------------|-----------|------------|-------|----------|
| 02/16/2022 | | | | | | | | |
| 1/4% FIRE EXCISE TAX | 50.00 | | | | | | | |
| 01 0 119417 | 96966.05 | NM HUMAN SERVICES DEPARTMENT | 2ND QTR FY 2022 SAFETY CARE | 414-19-2291 | 221522 | 02/15/2022 | | 96966.05 |
| 02/16/2022 | | | NET POOL (SCNP) | | | | | |
| 2ND 1/8 GROSS RECEIPTS | 96966.05 | | | | | | | |
| 01 0 119418 | 96966.05 | NM HUMAN SERVICES DEPARTMENT | 3RD QTR FY 2022 SAFETY CARE | 414-19-2291 | 321522 | 02/15/2022 | | 96966.05 |
| 02/16/2022 | | | NET POOL (SCNP) | | | | | |
| 2ND 1/8 GROSS RECEIPTS | 96966.05 | | | | | | | |
| 01 0 119419 | 1682.72 | PRUDENTIAL OVERALL SUPPLY | CONTRACT UNIFORMS FOR ROAD | 402-60-2236 | 5521522 | 02/16/2022 | 36645 | 1682.72 |
| 02/16/2022 | | | INVOICE#11-30TO 01-04-22 | | | | | |
| | | | ACCT#24563265 | | | | | |
| COUNTY ROAD DEPARTMENT | 1682.72 | | | | | | | |
| 01 0 119420 | 5373.80 | R.S. MEANS LLC | COMPLETE PLUS SUBSCRIPTION RS | 620-94-2228 | 4421522 | 02/16/2022 | 37480 | 4967.00 |
| 02/16/2022 | | | MEANS COMPLETE LIBRARY ONLINE | | | | 37480 | |
| | | | GRT | | | | 37480 | |
| | | | INVOICE#3268376 ACCT#00878306 | | | | 37480 | 406.80 |
| INFRASTRUCTURE GROSS R | 5373.80 | | | | | | | |
| 01 0 119421 | 219.22 | SAMEA HOLDINGS, INC. | MVR SERVICE FEE | 413-91-2271 | 4521522 | 02/16/2022 | | 4.28 |
| 02/16/2022 | | | Q LICENSE SUBSCRIPTION | 413-91-2271 | | | | 182.60 |
| | | | DATA FEE | 413-91-2271 | | | | 7.01 |
| | | | STATE FEE | 413-91-2271 | | | | 13.00 |
| | | | TAXES/FEES 01/01/2022-01/31/2022 | 413-91-2271 | | | | 12.33 |
| | | | INVOICE#INV00809372 ACCT# | | | | | |
| | | | M00004795 | | | | | |
| STATE FIRE ALLOTMENT | 219.22 | | | | | | | |
| 01 0 119422 | 6643.13 | SENERGY PETROLEUM, LLC | SHOP TANKS INVOICE#SEN-269350 | 402-60-2202 | 521522 | 02/15/2022 | | 6643.13 |
| 02/16/2022 | | | ACCT#TCROAD | | | | | |
| COUNTY ROAD DEPARTMENT | 6643.13 | | | | | | | |
| 01 0 119423 | 3403.08 | SHI INTERNATIONAL CORP | SAMSUNG GALAXY ACTIVE PRO TABLET | 411-92-2248 | 4821522 | 02/16/2022 | 37497 | 2739.72 |
| 02/16/2022 | | | 64GB 10.1" | | | | 37497 | |
| | | | CAR POWER ADAPTERS | 411-92-2248 | | | 37497 | 58.96 |
| | | | 2-IN-1 ATTACHABLE KEYBOARDS | 411-92-2248 | | | 37497 | 581.12 |
| | | | CODI CAPACITIVE STYLUS | 411-92-2248 | | | 37497 | 23.28 |
| | | | DOCK SAMSUNG TABACTIVE PRO DUAL | | | | 37497 | |
| | | | USE, EAR WIRE LEADS | | | | 37497 | |
| | | | INVOICE#B14656864/B14702378 | | | | 37497 | |
| | | | ACCT#1050159 | | | | | |
| 1/4% FIRE EXCISE TAX | 3403.08 | | | | | | | |
| 01 0 119424 | | SOUTHWEST COPY SYSTEMS | 371 COLOR COPIES B/W COPIES | 401-30-2221 | 5021522 | 02/16/2022 | | 18.22 |

18.22
02/16/2022

TAX OVERAGES FOR 01/09/2022 -
02/08/2022 INVOICE#479426 ACCT#

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
|------------------------------|------------|----------------------------|--|---|-----------|------------|-------|--------|
| COUNTY TREASURER 18.22 | | | | | | | | |
| 01 0 | 119425 | SOUTHWEST PROPANE LLC | COMMERCIAL PROPANE 28 BRYANT | 406-91-2209 | 3321522 | 02/15/2022 | | 726.75 |
| | 02/16/2022 | | RD EDGEWOOD NM 87015 INVOICE# 51187 ACCT#01-03654 | | | | | |
| | | | 239 GALLONS PROPANE FOR DIST 4 STATION 10 TORREON HEIGHTS | 409-91-2209 | 3421522 | 02/15/2022 | | 609.45 |
| | | | ROAD EAST TORREON NM 87061 INVOICE#51139 ACCT#01-03654 | | | | | |
| | | | 325 GALLONS PROPANE FOR DIST 4 STATION 10 TORREON HEIGHTS | 409-91-2209 | 3521522 | 02/15/2022 | | 845.00 |
| | | | ROAD EAST TORREON NM 87061 INVOICE#544927 ACCT#01-03654 | | | | | |
| STATE FIRE ALLOTMENT 2181.20 | | | | | | | | |
| 01 0 | 119426 | STAPLES BUSINESS ADVANTAGE | CLOROX, 3 BOTTLES/CASE, DASANI WATER (84 CASES), STAPLERS, PAPER TOWELS, WINDEX FLOOR SQUEEZE SET, LABEL MAKER TAPE, FRITO LAY, CHIPS VARIETY, TIDE LAUDRY DETERGENT, 409 DEGREASER, COPY PAPER, HP 414X, TONER, PLASTIC ASSORTED CUTLERY, MOP HEADS, DRY ERASE BOARDS, POWDERED SPORTS DRINK. | 407-91-2248 406-91-2248 408-91-2219 408-91-2220 408-91-2248 409-91-2248 405-91-2219 405-91-2220 405-91-2248 413-91-2219 413-91-2248 418-91-2220 418-91-2248 | 7512622 | 01/27/2022 | 37040 | 124.44 |
| | 02/16/2022 | | | | | | | 160.17 |
| | | | | | | | | 45.18 |
| | | | | | | | | 352.73 |
| | | | | | | | | 160.17 |
| | | | | | | | | 124.44 |
| | | | | | | | | 976.15 |
| | | | | | | | | 67.76 |
| | | | | | | | | 196.76 |
| | | | | | | | | 497.80 |
| | | | | | | | | 160.15 |
| | | | | | | | | 50.15 |
| | | | | | | | | 181.01 |
| STATE FIRE ALLOTMENT 3096.31 | | | | | | | | |
| 01 0 | 119427 | STAPLES BUSINESS ADVANTAGE | ADDRESS LABELS, BINDER CLIPS, STENO PADS, STORAGE TAPE, BANKER BOXES, SCOTCH TAPE, MANILA FOLDERS, FILE FOLDERS, PARCHMENT PAPER, COPY PAPER, MANILA ENVELOPES, BUSINESS CARDS, AND AND SHARPIES. | 401-08-2219 | 421522 | 02/15/2022 | 37515 | 395.31 |
| | 02/16/2022 | | INVOICE#3499254791 ACCT#DAL 70109685 | | | | | |
| | | | | | | | | 37515 |
| | | | | | | | | 37515 |
| | | | | | | | | 37515 |
| | | | | | | | | 37515 |
| | | | | | | | | 37515 |
| PLANNING & ZONING 395.31 | | | | | | | | |
| 01 0 | 119428 | STAPLES BUSINESS ADVANTAGE | HP OFFICEJET PRO PREMIER HP962 COLOR CARTRIDGES HP 962XL BLACK CARTRIDGES ITEMS FOR TEEN COURT COURTRROOM | 605-02-2219 605-02-2219 605-02-2219 | 2721522 | 02/15/2022 | 37490 | 353.87 |
| | 02/16/2022 | | INVOICE#3498282828/3498282829 ACCT#DAL 70109685 | | | | | 106.98 |
| | | | | | | | | 188.00 |
| | | | | | | | | 37490 |
| DWI LOCAL GRANT FY20 648.85 | | | | | | | | |
| 01 0 | 119429 | STAPLES BUSINESS ADVANTAGE | 5 - BATTERY UPS AND INK | 401-30-2219 | 2821522 | 02/15/2022 | 37518 | 711.12 |
| | 02/16/2022 | | INVOICE#3499254792 ACCT# DAL 70109685 | | | | | |

| CK# | DATE | Name | Description | Line Item | Invoice # | DATE | PO # | Amount |
|-------------------------------|------------|--------------------------|---------------------------------|-------------|-----------|------------|-------|---------|
| 01 0 | 119430 | SUPER 8 MOTEL | EMERGENCY SHELTER FOR DV | 691-38-2283 | 5321522 | 02/16/2022 | 36829 | 297.51 |
| | 297.51 | | VICTIM SUPPORT | | | | 36829 | |
| | 02/16/2022 | | INVOICE#795-174739 ACCT# | | | | | |
| | | | 3000087028 | | | | | |
| VICTIM RESTITUTION 297.51 | | | | | | | | |
| 01 0 | 119431 | THE MASTER'S TOUCH, LLC. | 2020 MH NOTICES, 2021 TAX BILLS | 401-30-2271 | 5121522 | 02/16/2022 | 36969 | 6974.00 |
| | 6974.00 | | INVOICE#78024 | | | | 36969 | |
| | 02/16/2022 | | | | | | | |
| COUNTY TREASURER 6974.00 | | | | | | | | |
| 01 0 | 119432 | THE MASTER'S TOUCH, LLC. | 2020 MH NOTICES, 2021 TAX BILLS | 401-10-2206 | 5221522 | / / | 36969 | 191.41 |
| | 191.41 | | INVOICE#P78024 | | | | 36969 | |
| | 02/16/2022 | | | | | | | |
| COUNTY MANAGER 191.41 | | | | | | | | |
| 01 0 | 119433 | TYLER TECHNOLOGIES, INC | EAGLE & INCODE | 401-65-2228 | 4221522 | 02/16/2022 | 36687 | 689.70 |
| | 689.70 | | INVOICE#025-362329 ACCT#54200 | | | | | |
| | 02/16/2022 | | | | | | | |
| OPERATIONS & MAINTENAN 689.70 | | | | | | | | |
| 01 0 | 119434 | WAGEWORKS | MONTHLY ADMIN FEE INVOICE# | 401-14-2271 | 1421522 | 02/15/2022 | | 137.50 |
| | 137.50 | | INV3370554 ACCT#2048013 | | | | | |
| | 02/16/2022 | | | | | | | |
| RAID GRANT FY18 137.50 | | | | | | | | |
| | 105 | 3968296.36 | / / | TOTAL | | | | |

DEBITS

CREDITS

| | | | |
|-------------------|----------------------------------|--------------|-----|
| ** GRAND TOTAL ** | | 3,968,296.36 | .00 |
| **TOTAL | GENERAL FUND | 69,089.45 | .00 |
| **DEPT | COUNTY COMMISSION | 14,258.46 | .00 |
| 401-05-2109 | CONTRACT - AUDIT FEES | 13,537.02 | .00 |
| 401-05-2207 | TELECOMMUNICATIONS | 101.28 | .00 |
| 401-05-2219 | SUPPLIES - GENERAL OFFICE | 620.16 | .00 |
| **DEPT | PLANNING & ZONING | 1,261.40 | .00 |
| 401-08-2203 | CONTRACTS - EQUIPMENT MAINT | 94.13 | .00 |
| 401-08-2207 | TELECOMMUNICATIONS | 238.05 | .00 |
| 401-08-2219 | SUPPLIES - GENERAL OFFICE | 395.31 | .00 |
| 401-08-2284 | CONTRACT - EQUIPMENT LEASE | 343.91 | .00 |
| 401-08-2300 | BOARD MEMBER TRAVEL | 190.00 | .00 |
| **DEPT | COUNTY MANAGER | 1,226.81 | .00 |
| 401-10-2203 | CONTRACTS - EQUIPMENT MAINT | 49.15 | .00 |
| 401-10-2206 | POSTAGE | 191.41 | .00 |
| 401-10-2207 | TELECOMMUNICATIONS | 240.07 | .00 |
| 401-10-2271 | CONTRACT - OTHER SERVICES | 342.29 | .00 |
| 401-10-2284 | CONTRACT - EQUIPMENT LEASE | 403.89 | .00 |
| **DEPT | RAID GRANT FY18 | 183.09 | .00 |
| 401-14-2207 | TELECOMMUNICATIONS | 45.59 | .00 |
| 401-14-2271 | CONTRACT - OTHER SERVICES | 137.50 | .00 |
| **DEPT | ADMINISTRATIVE OFFICES MAINTENAN | 4,268.21 | .00 |
| 401-15-2203 | CONTRACTS - EQUIPMENT MAINT | 40.17 | .00 |
| 401-15-2209 | UTILITIES - NATURAL GAS/PROPANE | 903.84 | .00 |
| 401-15-2210 | UTILITIES - WATER | 399.29 | .00 |
| 401-15-2215 | MAINTENANCE & REPAIRS-BUILD/STRU | 2,038.74 | .00 |
| 401-15-2238 | MAINTENANCE & REPAIRS-GROUNDS/RO | 886.17 | .00 |
| **DEPT | JUDICIAL COMPLEX MAINTENANCE | 3,860.68 | .00 |
| 401-16-2203 | CONTRACTS - EQUIPMENT MAINT | 65.59 | .00 |
| 401-16-2209 | UTILITIES - NATURAL GAS/PROPANE | 1,491.80 | .00 |
| 401-16-2210 | UTILITIES - WATER | 264.55 | .00 |
| 401-16-2215 | MAINTENANCE & REPAIRS-BUILD/STRU | 2,038.74 | .00 |
| **DEPT | COUNTY CLERK | 811.92 | .00 |
| 401-20-2207 | TELECOMMUNICATIONS | 235.44 | .00 |
| 401-20-2219 | SUPPLIES - GENERAL OFFICE | 576.48 | .00 |
| **DEPT | ELECTIONS | 1,335.71 | .00 |
| 401-21-2221 | PRINTING/PUBLISHING/ADVERTISING | 1,335.71 | .00 |
| **DEPT | MOUNTAINAIR HEALTH CLINIC MAINT | 2,073.38 | .00 |
| 401-23-2215 | MAINTENANCE & REPAIRS-BUILD/STRU | 2,073.38 | .00 |
| **DEPT | HEALTH DEPT BLDG MAINTENANCE | 2,323.29 | .00 |
| 401-24-2209 | UTILITIES - NATURAL GAS/PROPANE | 151.45 | .00 |
| 401-24-2210 | UTILITIES - WATER | 98.46 | .00 |
| 401-24-2215 | MAINTENANCE & REPAIRS-BUILD/STRU | 2,073.38 | .00 |
| **DEPT | MOUNTAINAIR SENIOR CENTER MAINT | 2,587.34 | .00 |
| 401-27-2209 | UTILITIES - NATURAL GAS/PROPANE | 420.80 | .00 |
| 401-27-2210 | UTILITIES - WATER | 93.16 | .00 |

401-27-2215

MAINTENANCE & REPAIRS-BUILD/STRU

2,073.38

.00

**DEPT

COUNTY TREASURER

7,937.53

.00

| | DEBITS | CREDITS |
|-------------|----------------------------------|----------|
| 401-30-2207 | TELECOMMUNICATIONS | 234.19 |
| 401-30-2219 | SUPPLIES - GENERAL OFFICE | 711.12 |
| 401-30-2221 | PRINTING/PUBLISHING/ADVERTISING | 18.22 |
| 401-30-2271 | CONTRACT - OTHER SERVICES | 6,974.00 |
| **DEPT | | |
| 401-36-2209 | ESTANCIA SENIOR CENTER MAINT | 2,574.20 |
| 401-36-2210 | UTILITIES - NATURAL GAS/PROPANE | 286.03 |
| 401-36-2215 | UTILITIES - WATER | 214.76 |
| | MAINTENANCE & REPAIRS-BUILD/STRU | 2,073.41 |
| **DEPT | | |
| 401-37-2209 | MORIARY SENIOR CENTER MAINT | 2,395.66 |
| 401-37-2215 | UTILITIES - NATURAL GAS/PROPANE | 322.32 |
| | MAINTENANCE & REPAIRS-BUILD/STRU | 2,073.34 |
| **DEPT | | |
| 401-40-2207 | COUNTY ASSESSOR | 735.28 |
| 401-40-2271 | TELECOMMUNICATIONS | 247.46 |
| 401-40-2284 | CONTRACT - OTHER SERVICES | 41.80 |
| | CONTRACT - EQUIPMENT LEASE | 446.02 |
| **DEPT | | |
| 401-49-2207 | GRANT ADMINISTRATION | 77.70 |
| 401-49-2218 | TELECOMMUNICATIONS | 50.73 |
| | FURN/FIX/EQUIP | 26.97 |
| **DEPT | | |
| 401-50-2201 | COUNTY SHERIFF | 7,940.07 |
| 401-50-2203 | MAINTENANCE & REPAIRS - VEHICLES | 3,994.00 |
| 401-50-2207 | CONTRACTS - EQUIPMENT MAINT | 122.25 |
| 401-50-2209 | TELECOMMUNICATIONS | 2,492.22 |
| 401-50-2210 | UTILITIES - NATURAL GAS/PROPANE | 465.35 |
| 401-50-2219 | UTILITIES - WATER | 120.59 |
| 401-50-2284 | SUPPLIES - GENERAL OFFICE | 125.01 |
| | CONTRACT - EQUIPMENT LEASE | 620.65 |
| **DEPT | | |
| 401-53-2209 | COUNTY FAIR | 2,219.01 |
| 401-53-2210 | UTILITIES - NATURAL GAS/PROPANE | 25.22 |
| 401-53-2215 | UTILITIES - WATER | 120.42 |
| | MAINTENANCE & REPAIRS-BUILD/STRU | 2,073.37 |
| **DEPT | | |
| 401-55-2203 | FINANCE DEPARTMENT | 596.69 |
| 401-55-2207 | CONTRACTS - EQUIPMENT MAINT | 49.96 |
| 401-55-2284 | TELECOMMUNICATIONS | 213.08 |
| | CONTRACT - EQUIPMENT LEASE | 333.65 |
| **DEPT | | |
| 401-56-2207 | ATTORNEY | 2,307.61 |
| 401-56-2215 | TELECOMMUNICATIONS | 45.59 |
| 401-56-2269 | MAINTENANCE & REPAIRS-BUILD/STRU | 2,038.74 |
| | SUBSCRIPTIONS/DUES/FEES | 223.28 |
| **DEPT | | |
| 401-65-2207 | OPERATIONS & MAINTENANCE | 5,918.70 |
| 401-65-2228 | TELECOMMUNICATIONS | 2,471.72 |
| 401-65-2236 | SOFTWARE | 3,367.34 |
| | SUPPLIES - UNIFORMS | 79.64 |
| **DEPT | | |
| 401-82-2207 | ANIMAL SERVICES | 2,146.07 |
| 401-82-2209 | TELECOMMUNICATIONS | 230.27 |
| 401-82-2210 | UTILITIES - NATURAL GAS/PROPANE | 383.06 |
| 401-82-2215 | UTILITIES - WATER | 168.93 |
| 401-82-2221 | MAINTENANCE & REPAIRS-BUILD/STRU | 34.62 |
| 401-82-2271 | PRINTING/PUBLISHING/ADVERTISING | 792.76 |
| | CONTRACT - OTHER SERVICES | 80.91 |

401-82-2272
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| | | |
|----------------------------------|--------|-------|
| CONTRACT - PROFESSIONAL SERVICES | 455.52 | .00 |
| ===== | ===== | ===== |
| *DEPT | | |
| PROBATE JUDGE | 50.64 | .00 |

| | DEBITS | CREDITS |
|----------------------------------|-----------|---------|
| 401-90-2207 | | 50.64 |
| TELECOMMUNICATIONS | | |
| **TOTAL | 16,620.16 | |
| ROAD FUND | | |
| **DEPT | | |
| 402-60-2202 | 15,996.50 | |
| COUNTY ROAD DEPARTMENT | | |
| 402-60-2207 | 11,742.75 | |
| SUPPLIES - VEHICLE FUEL | | |
| TELECOMMUNICATIONS | | |
| 402-60-2210 | 1,067.20 | |
| UTILITIES - WATER | | |
| 402-60-2236 | 191.78 | |
| UTILITIES - NATURAL GAS/PROPANE | | |
| 402-60-2248 | 1,682.72 | |
| SUPPLIES - UNIFORMS | | |
| 402-60-2254 | 215.81 | |
| SUPPLIES - SAFETY | | |
| ROADWAYS/BRIDGES | | |
| 402-60-2607 | 659.87 | |
| GRADER/EQUIPMENT LEASE | | |
| 436.37 | | |
| **DEPT | | |
| COUNTY ROAD SHOP | | |
| 402-61-2209 | 623.66 | |
| UTILITIES - NATURAL GAS/PROPANE | | |
| 623.66 | | |
| **TOTAL | 2,793.44 | |
| DISTRICT 5 VFD | | |
| **DEPT | | |
| STATE FIRE ALLOTMENT | | |
| 405-91-2201 | 2,793.44 | |
| MAINTENANCE & REPAIRS - VEHICLES | | |
| TELECOMMUNICATIONS | | |
| 405-91-2207 | 28.49 | |
| TELECOMMUNICATIONS | | |
| 405-91-2209 | 93.00 | |
| UTILITIES - NATURAL GAS/PROPANE | | |
| 405-91-2210 | 662.70 | |
| UTILITIES - WATER | | |
| 405-91-2219 | 553.16 | |
| SUPPLIES - GENERAL OFFICE | | |
| 405-91-2220 | 976.15 | |
| SUPPLIES - CLEANING | | |
| 405-91-2230 | 67.76 | |
| SUPPLIES - MEDICAL | | |
| 405-91-2248 | 215.42 | |
| SUPPLIES - SAFETY | | |
| 196.76 | | |
| **TOTAL | 1,956.21 | |
| DISTRICT 2 VFD | | |
| **DEPT | | |
| STATE FIRE ALLOTMENT | | |
| 406-91-2201 | 1,956.21 | |
| MAINTENANCE & REPAIRS - VEHICLES | | |
| TELECOMMUNICATIONS | | |
| 406-91-2207 | 277.97 | |
| TELECOMMUNICATIONS | | |
| 406-91-2209 | 93.00 | |
| UTILITIES - NATURAL GAS/PROPANE | | |
| 406-91-2210 | 1,135.76 | |
| UTILITIES - WATER | | |
| 406-91-2230 | 106.68 | |
| SUPPLIES - MEDICAL | | |
| 406-91-2248 | 182.63 | |
| SUPPLIES - SAFETY | | |
| 160.17 | | |
| **TOTAL | 177.40 | |
| DISTRICT 1 VFD | | |
| **DEPT | | |
| STATE FIRE ALLOTMENT | | |
| 407-91-2207 | 177.40 | |
| TELECOMMUNICATIONS | | |
| 407-91-2248 | 52.96 | |
| SUPPLIES - SAFETY | | |
| 124.44 | | |
| **TOTAL | 2,760.97 | |
| DISTRICT 3 VFD | | |
| **DEPT | | |
| STATE FIRE ALLOTMENT | | |
| 408-91-2201 | 2,760.97 | |
| MAINTENANCE & REPAIRS - VEHICLES | | |
| TELECOMMUNICATIONS | | |
| 408-91-2207 | 214.00 | |
| TELECOMMUNICATIONS | | |
| 408-91-2209 | 40.04 | |
| UTILITIES - NATURAL GAS/PROPANE | | |
| 408-91-2210 | 702.34 | |
| UTILITIES - WATER | | |
| 408-91-2219 | 600.95 | |
| SUPPLIES - GENERAL OFFICE | | |
| 408-91-2220 | 45.18 | |
| SUPPLIES - CLEANING | | |
| 408-91-2230 | 352.73 | |
| SUPPLIES - MEDICAL | | |
| 408-91-2248 | 645.56 | |
| SUPPLIES - SAFETY | | |
| 160.17 | | |
| **TOTAL | 1,631.85 | |
| DISTRICT 4 VFD | | |
| **DEPT | | |
| STATE FIRE ALLOTMENT | | |
| 1,631.85 | | |
| **TOTAL | 1,631.85 | |
| STATE FIRE ALLOTMENT | | |
| 1,631.85 | | |

409-91-2207
409-91-2209

TELECOMMUNICATIONS
UTILITIES - NATURAL GAS/PROPANE

52.96
1,454.45

.00
.00

| | DEBITS | CREDITS |
|-------------|----------------------------------|------------|
| 409-91-2248 | SUPPLIES - SAFETY | 124.44 |
| **TOTAL | L.E. PROTECTION FUND | 664.25 |
| **DEPT | COUNTY SHERIFF | 664.25 |
| 410-50-2222 | SUPPLIES - FIELD | 664.25 |
| **TOTAL | COUNTY FIRE PROTECTION FUND | 5,418.11 |
| **DEPT | 1/4% FIRE EXCISE TAX | 5,418.11 |
| 411-92-2201 | MAINTENANCE & REPAIRS - VEHICLES | 1,080.00 |
| 411-92-2230 | SUPPLIES - MEDICAL | 935.03 |
| 411-92-2248 | SUPPLIES - SAFETY | 3,403.08 |
| **TOTAL | FIRE DEPARTMENT ADMIN | 2,604.23 |
| **DEPT | STATE FIRE ALLOTMENT | 2,604.23 |
| 413-91-2201 | MAINTENANCE & REPAIRS - VEHICLES | 905.93 |
| 413-91-2207 | TELECOMMUNICATIONS | 517.96 |
| 413-91-2219 | SUPPLIES - GENERAL OFFICE | 497.80 |
| 413-91-2248 | SUPPLIES - SAFETY | 160.15 |
| 413-91-2271 | CONTRACT - OTHER SERVICES | 522.39 |
| **TOTAL | INDIGENT FUND | 193,932.10 |
| **DEPT | 2ND 1/8 GROSS RECEIPTS TAX | 193,932.10 |
| 414-19-2291 | SAFETY CARE NET POOL | 193,932.10 |
| **TOTAL | DISTRICT 6 VFD | 652.76 |
| **DEPT | STATE FIRE ALLOTMENT | 652.76 |
| 418-91-2209 | UTILITIES - NATURAL GAS/PROPANE | 421.60 |
| 418-91-2220 | SUPPLIES - CLEANING | 50.15 |
| 418-91-2248 | SUPPLIES - SAFETY | 181.01 |
| **TOTAL | JAIL FUND | 645.23 |
| **DEPT | ADULT INMATE CARE | 270.00 |
| 420-70-2172 | CARE OF INMATES | 270.00 |
| **DEPT | COMMUNITY MONITORING | 45.59 |
| 420-73-2207 | TELECOMMUNICATIONS | 45.59 |
| **DEPT | TRANSPORTATION OF PRISONERS | 329.64 |
| 420-74-2207 | TELECOMMUNICATIONS | 329.64 |
| **TOTAL | SAFETY PROGRAM | 275.73 |
| **DEPT | RISK MANAGEMENT | 275.73 |
| 600-06-2248 | SUPPLIES - SAFETY | 275.73 |
| **TOTAL | CIVIL DEFENSE FUND | 186.00 |
| **DEPT | COMMUNICATIONS/EMS TAX | 186.00 |
| 604-83-2207 | TELECOMMUNICATIONS | 186.00 |
| **TOTAL | DWI PROGRAM FUND | 3,190.32 |
| **DEPT | DWI LOCAL GRANT FY20 | 1,690.32 |

605-02-2207
605-02-2218

TELECOMMUNICATIONS
FURN/FIX/EQUIP

45.59
196.99

.00
.00

| | DEBITS | CREDITS |
|-------------|-----------------------------------|--------------|
| 605-02-2219 | SUPPLIES - GENERAL OFFICE | 1,447.74 |
| **DEPT | | |
| 605-04-2219 | DWI COMMUNITY GRANT FY20 | 1,500.00 |
| **DEPT | | |
| 605-04-2219 | SUPPLIES - GENERAL OFFICE | 1,500.00 |
| **TOTAL | | 57.27 |
| **DEPT | | |
| 606-35-2257 | DWI PROGRAM | 57.27 |
| **DEPT | | |
| 606-35-2257 | SUPPLIES - OUTREACH MATERIALS | 57.27 |
| **TOTAL | | 3,859.35 |
| **DEPT | | |
| 612-20-2203 | COUNTY CLERK | 3,859.35 |
| 612-20-2308 | CONTRACTS - EQUIPMENT MAINT | 247.54 |
| 612-20-2611 | VOTING MACHINE STORAGE | 86.81 |
| **TOTAL | CO - BUILDINGS & IMPROVEMENTS | 3,525.00 |
| **DEPT | | |
| 620-94-2228 | COUNTY INFRASTRUCTURE GRANT | 5,373.80 |
| **DEPT | | |
| 620-94-2228 | INFRASTRUCTURE GROSS RECEIPTS TX | 5,373.80 |
| **TOTAL | SOFTWARE | 5,373.80 |
| **DEPT | | |
| 630-87-2215 | ESPERANZA CLINIC | 2,038.74 |
| **DEPT | | |
| 630-87-2215 | ESPERANZA MEDICAL CLINIC | 2,038.74 |
| **TOTAL | MAINTENANCE & REPAIRS-BUILD/STRU | 2,038.74 |
| **DEPT | | |
| 631-57-2271 | SENIOR CITIZEN'S FUND | 833.33 |
| **DEPT | | |
| 631-57-2271 | SENIOR CITIZEN'S PROGRAM | 833.33 |
| **TOTAL | CONTRACT - OTHER SERVICES | 833.33 |
| **DEPT | | |
| 690-09-2284 | JUVENILE JUSTICE GRANT | 344.58 |
| **DEPT | | |
| 690-09-2284 | WIND PILT | 344.58 |
| **TOTAL | SUPPLIES - GENERAL OFFICE | 344.58 |
| **DEPT | | |
| 690-86-2207 | DOMESTIC VIOLENCE GRANT | 459.42 |
| **DEPT | | |
| 690-86-2207 | WIND PILT | 277.06 |
| **TOTAL | CONTRACT - EQUIPMENT LEASE | 277.06 |
| **DEPT | | |
| 691-38-2283 | DV CONTRACT F20 | 182.36 |
| **DEPT | | |
| 691-38-2283 | TELECOMMUNICATIONS | 182.36 |
| **TOTAL | DV VICTIM'S RESTITUTION | 297.51 |
| **DEPT | | |
| 825-70-2172 | VICTIM RESTITUTION | 297.51 |
| **DEPT | | |
| 825-70-2172 | VICTIM SUPPORT | 297.51 |
| **TOTAL | IMMIGRATION & CUSTOMS ENFORCEMENT | 3,648,485.04 |
| **DEPT | | |
| 911-80-2207 | ADULT INMATE CARE | 3,648,485.04 |
| **DEPT | | |
| 911-80-2207 | CARE OF INMATES | 3,648,485.04 |
| **TOTAL | EMERGENCY-911 FUND | 3,949.11 |
| **DEPT | | |
| 911-80-2207 | 911-DISPATCH CENTER | 3,110.21 |
| **TOTAL | TELECOMMUNICATIONS | 535.37 |

911-80-2209
911-80-2215

UTILITIES - NATURAL GAS/PROPANE
MAINTENANCE & REPAIRS-BUILD/STRU

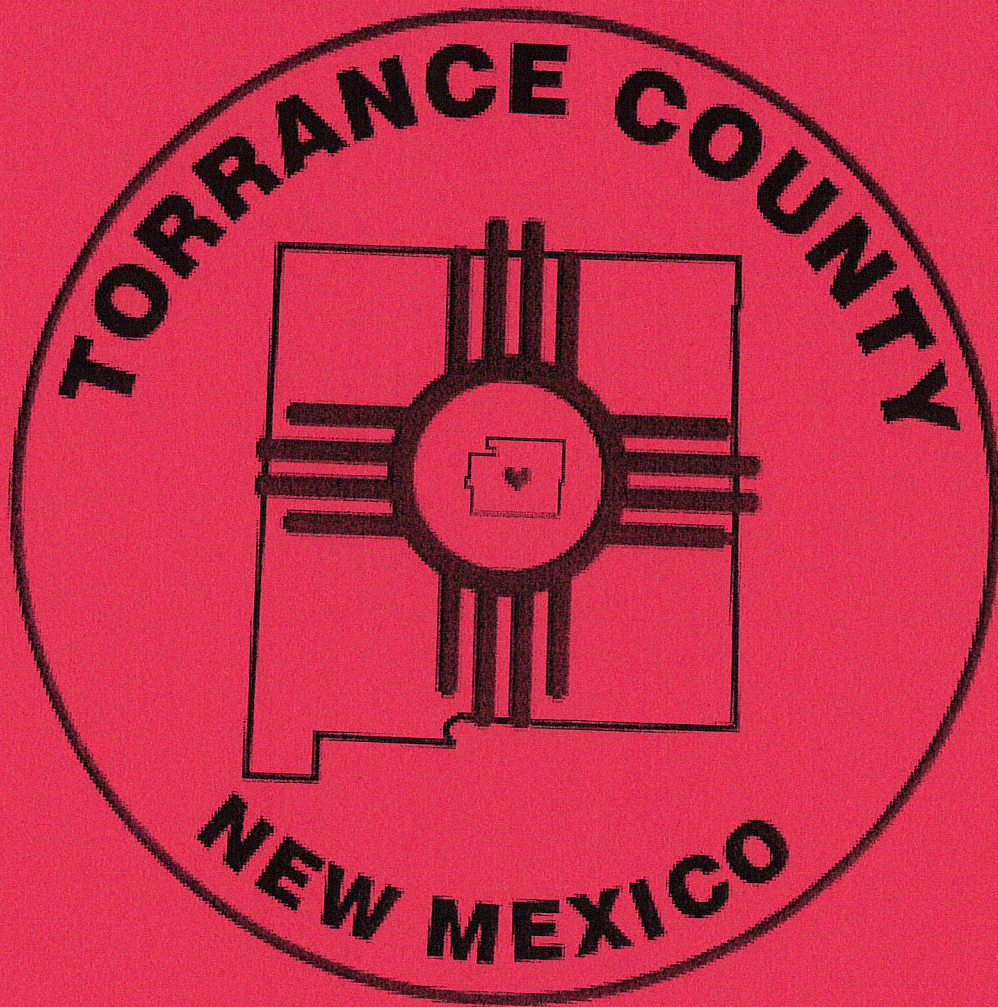
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2,073.36

.00
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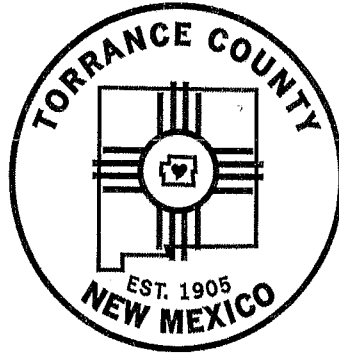
| | DEBITS | CREDITS |
|--------------------|--------------|---------|
| 911-80-2248 | | |
| SUPPLIES - SAFETY | 252.36 | .00 |
| **DEPT | | |
| 911-85-2266 | | |
| DFA TRAINING GRANT | 838.90 | .00 |
| EMPLOYEE TRAINING | 838.90 | .00 |
| BANK01 | | |
| US BANK | 3,968,296.36 | .00 |
| ** BANK TOTALS ** | 3,968,296.36 | .00 |



*Agenda Item
No. 10*



*Agenda Item
No. 11-A*



TORRANCE COUNTY
RESOLUTION # 2022-

ACCEPTANCE AND APPROVAL OF THE FY2021 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 2021; and,

WHEREAS, the Torrance County Board of County Commissioners has directed the accomplishment of the audit for FY21 be completed; and,

WHEREAS, this audit has been completed and presented to the Torrance County Board of County Commissioners per the January 27, 2022, Letter from the Statue Auditor authorizing release of the FY21 audit.

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 as described in Subparagraph (a) of Paragraph (4) of Subsection B of 2.2.2.9 NMAC, 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 Commission does hereby accept and approve the completed audit report and findings as indicated within this document.

ACCEPTED AND APPROVED this 23rd day of February 2022 in regular session by the Torrance County Board of County Commissioners, at Estancia, Torrance County, New Mexico.

Approved as to Form:

Kevin McCall, District 1

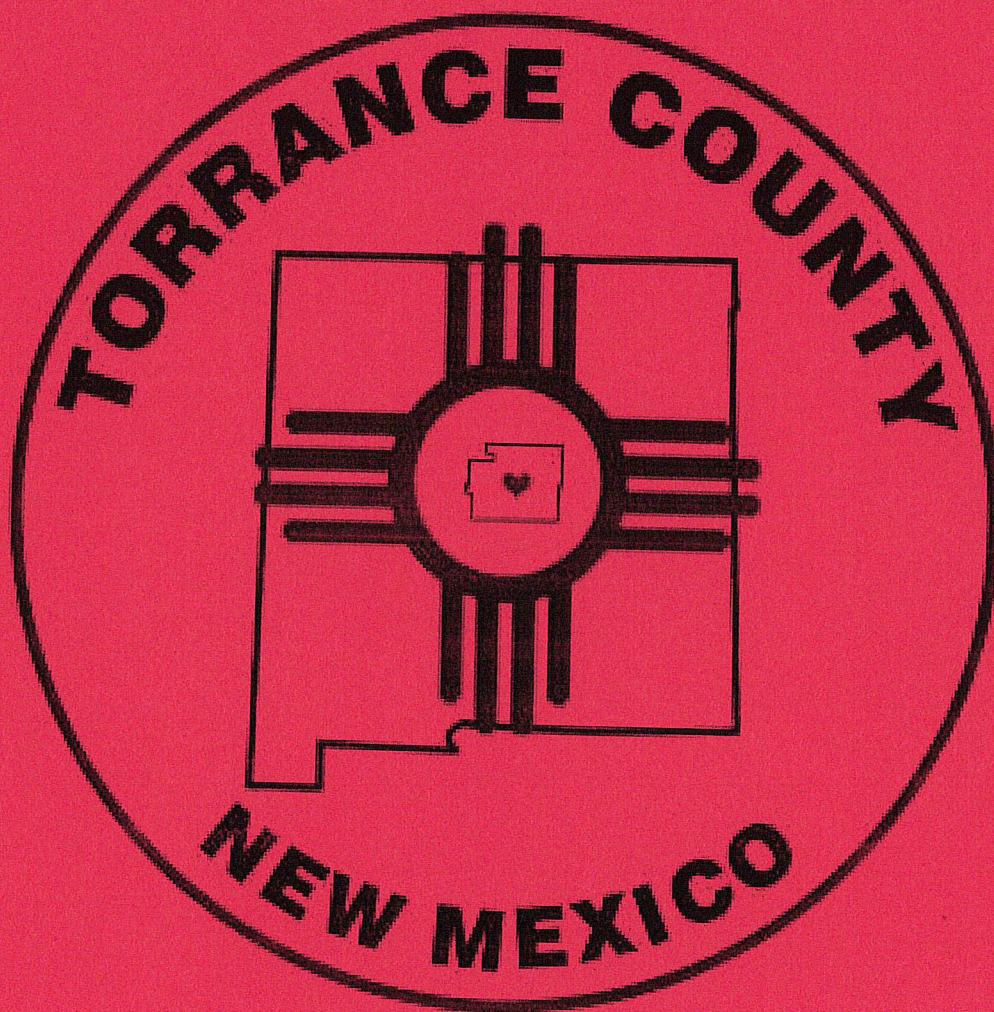
John M. Butrick

Ryan Schwebach, District 2

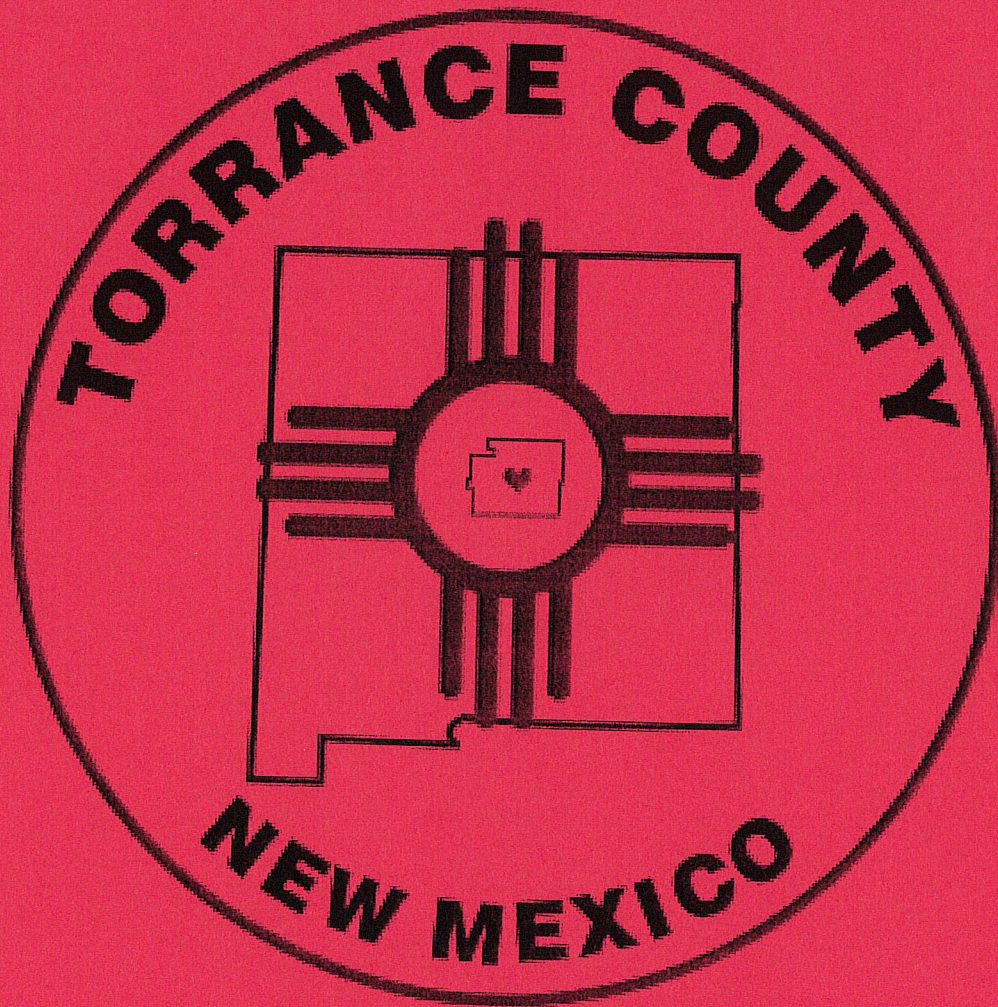
Attest:

Yvonne Otero, County Clerk

LeRoy M. Candelaria, District 3



*Agenda Item
No. 11-B*



*Agenda Item
No. 11-C*

TORRANCE COUNTY, NEW MEXICO
RESOLUTION NO. _____

DECLARING THE INTENT TO CONSIDER FOR ADOPTION AN ORDINANCE AUTHORIZING THE ISSUANCE AND SALE OF PAYMENT IN LIEU OF TAXES BONDS; DIRECTING THE COUNTY CLERK TO PUBLISH NOTICE OF INTENT TO CONSIDER SUCH ORDINANCE IN A NEWSPAPER OF GENERAL CIRCULATION WITHIN THE COUNTY.

WHEREAS, Torrance County, New Mexico (the "County") and the Board of County Commissioners (the "Board") is authorized to borrow funds for financing of public projects for the benefit of the County; and

WHEREAS, the Board anticipates that it may issue bonds (the "Bonds") for the purpose of designing, developing, and constructing a new County Administration Office (the "Project") to be sold to a lender to be determined; and

WHEREAS, in order to comply with the provisions of the Internal Revenue Code of 1986, as amended (the "Code"), as and to the extent applicable, it is the County's desire that this Resolution shall constitute the "official intent" of the Board to reimburse capital expenditures made for the Project prior to the issuance of the Obligations within the meaning of Treasury Regulation §1.150-2; and

WHEREAS, the Board desires to consider for adoption an ordinance authorizing the issuance of the Bonds; and

WHEREAS, Section 4-37-7, NMSA 1978 requires that publication of the title and general summary of the subject matter of any proposed ordinance be made in a newspaper of general circulation within the County at least two weeks prior to the meeting of the Board at which the ordinance is proposed for final passage.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, THE GOVERNING BODY OF THE COUNTY OF TORRANCE, NEW MEXICO:

Section 1. That all action (not inconsistent with the provisions hereof) heretofore taken by the Board and the officers thereof directed toward the Project and the Bonds, be and the same is hereby ratified, approved and confirmed.

Section 2. That the County Clerk is hereby directed, in accordance with Section 4-37-7, NMSA 1978, to publish in a newspaper of general circulation within the County a title and general summary of the ordinance relating to and authorizing the Bonds at least two weeks prior to the meeting at which the Board will consider such ordinance. The County Clerk may undertake such publication upon her own initiative and submittal of any necessary documents related to the proposed ordinance.

Section 3. That the officers and employees of the County and the Board are hereby directed to take any necessary action in connection with the Project and the Bonds including preparation of required documents and publications, and are hereby directed and requested to prepare and submit the completed Bond documents for the Board's review, and are further authorized to take such action as may be requested by the lender in its consideration and review of the Bond documents and to further proceed with arrangements for financing the Project.

Section 4. This Resolution shall take effect immediately upon its adoption and approval.

PASSED, APPROVED AND ADOPTED THIS 23rd DAY OF FEBRUARY 2022.

TORRANCE COUNTY, NEW MEXICO

Ryan Schwebach, Chair, District 2

[SEAL]

LeRoy M. Candelaria, Vice Chair, District 3

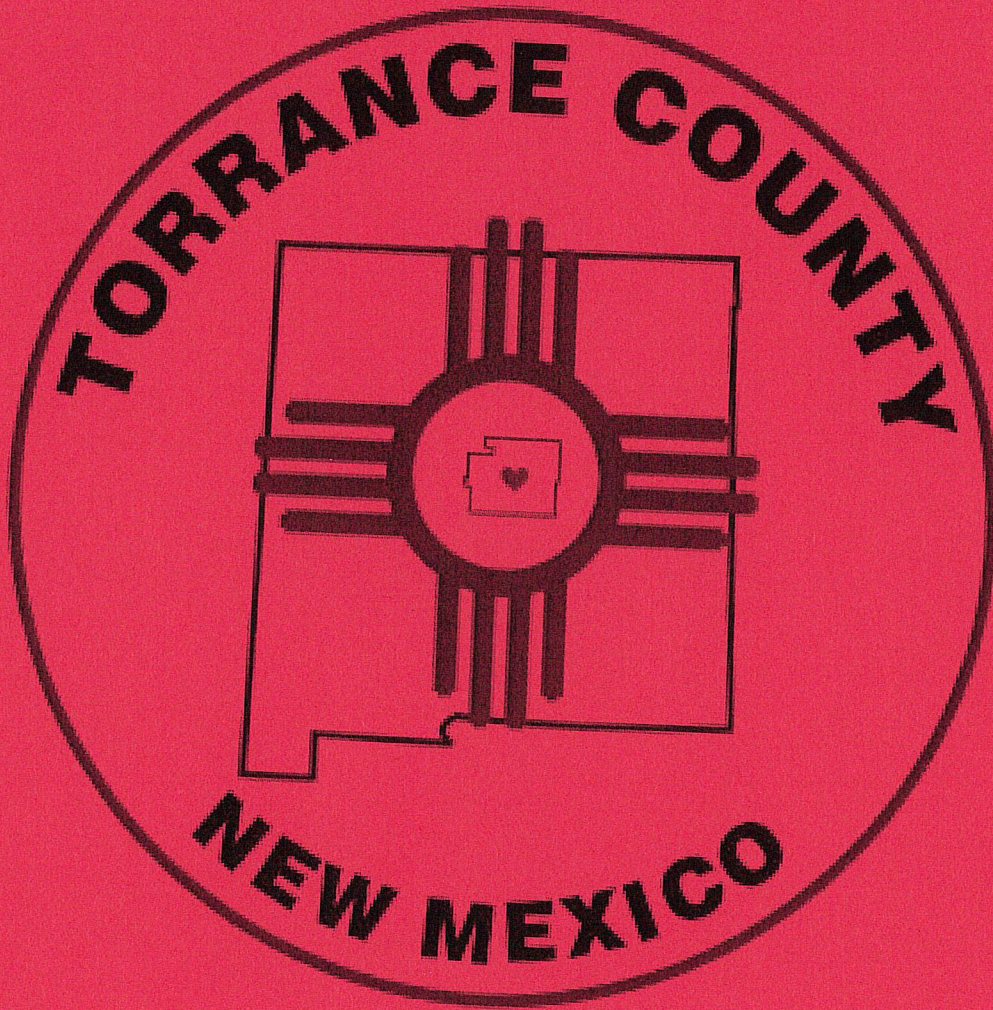
ATTEST:

Kevin McCall, Member, District 1

Yvonne Otero, County Clerk

AS TO FORM ONLY:

John M. Butrick, Legal Counsel



Agenda Item
No. 11-D

**TORRANCE COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. R 2022-**

**ACCEPTANCE OF AGREEMENT FOR CAPITAL APPROPRIATION PROJECT
DURAN WATER SYS IMPROVE CONSTRUCT
.SAP 21-F2394-STB**

WHEREAS, in the Laws of 2021, Chapter TBD 98, Section 21, Paragraph 98, the Legislature made an appropriation to the New Mexico Environment Department, hereinafter called "NMED," to make available to Torrance County, hereinafter called the "Grantee," and

WHEREAS, the NMED is granting to Grantee funding not to exceed Twenty Five Thousand Dollars (\$25,000.00) to plan, design, construct and equip water system improvements for Duran in Torrance County, and

WHEREAS, the NMED has submitted an agreement to Grantee for acceptance.

NOW, THEREFORE BE IT RESOLVED by the governing body of TORRANCE COUNTY that Grantee agrees to the terms set forth in the agreement and Janice Y. Barela, County Manager, or successor, or her alternate, Juan Torres, Deputy County Manager, or successor, is authorized on behalf of the Grantee 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 23rd DAY OF February, 2022.

APPROVED AS TO FORM ONLY:

BOARD OF COUNTY COMMISSIONERS

County Attorney Date

Ryan Schwebach, Chair, District 2

LeRoy M. Candelaria, Vice Chair, District 3

Kevin McCall, Member, District 1

ATTEST:

Yvonne Otero, County Clerk

Date: _____

**STATE OF NEW MEXICO
DEPARTMENT OF ENVIRONMENT
CAPITAL APPROPRIATION PROJECT
DURAN WATER SYS IMPROVE CONSTRUCT
SAP 21-F2394-STB**

THIS AGREEMENT is made and entered into as of this [____] day of [_____], 20[___], by and between the New Mexico Environment Department hereinafter called the “Department” or “NMED”, and 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 2021, Chapter TBD 98, Section 21, Paragraph 98, 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, NMED is empowered pursuant to Section 74-1-6 B, NMSA 1978 to contract in its own name.

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:

**SAP 21-F2394-STB (\$25,000.00) APPROPRIATION REVERSION DATE: June 30, 2025
Laws of 2021 Chapter TBD 98, Section 21, Paragraph 98, Twenty Five Thousand Dollars (\$25,000.00):**

To plan, design, construct and equip water system improvements for Duran in Torrance county;

The Grantee’s total reimbursements shall not exceed Twenty Five Thousand Dollars (\$25,000.00) minus the allocation for Art in Public Places¹, if applicable, No Dollars (\$0.00) which equals Twenty Five Thousand Dollars (\$25,000.00) (the “Adjusted Appropriation Amount”).

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.

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." Optional Attachment A sets forth additional or more stringent requirements and conditions, which are incorporated by this reference as if set forth fully herein. If Optional Attachment A imposes more stringent requirements than any requirement set forth in this Agreement, the more stringent requirements of Attachment A shall prevail, in the event of irreconcilable conflict. 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 Reimburse² 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 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 State Board of Finance imposed conditions, reimburse the Grantee for necessary expenditures

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.

incurred to develop the Project sufficiently to make the sale, lease, license, or operating agreement commercially feasible, such as plan and design expenditures; and
(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: _____
Name: _____
Title: _____
Address: _____
Email: _____
Telephone: _____

Please provide this information in the Resolution and Signature page; this page does NOT need to be completed.

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: _____
Name: _____
Title: _____
Address: _____
Email: _____
Telephone: _____

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

Department: New Mexico Environment Department
Name: Bertha Aragon
Title: Project Administrator
Address: Construction Program Bureau
NMED, Harold Runnels Building
P.O. Box 5469
Santa Fe, NM 87502

Email: bertha.aragon@state.nm.us
Telephone: 505-670-3615

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, 2025 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 Grantee 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 are 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 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 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 expenditures incurred during the previous fiscal year; or
- (iii) Twenty (20) days from 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, the "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, repaired, 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 a 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 sub awards, 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 six (6) 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 or the New Mexico Environment Department 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 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 a New Mexico Environment Department Grant Agreement. Should the New Mexico Environment Department 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 AND GENERAL OBLIGATION BOND PROJECT CLAUSES (Applicable only if the appropriation is funded by Severance Tax Bonds or General Obligations Bonds).

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 the 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.

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Authorization Page

DURAN WATER SYS IMPROVE CONSTRUCT SAP 21-F2394-STB

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

GRANTEE

Signature of Official with Authority to Bind Grantee

Entity Name

By: _____
(Type or Print Name)

Its: _____
(Type or Print Title)

Date

NEW MEXICO ENVIRONMENT DEPARTMENT

Judith L, Kahl, P.E., Bureau Chief, NMED Construction Programs Bureau
Signed pursuant to May 24, 2021 Secretary of Environment Delegation Order

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

| I. Grantee Information | | II. Payment Computation | |
|---|--|---|--|
| A. Grantee: Torrance County | | A. Payment Request No. | |
| B. Address: | | B. Grant Amount: \$25,000.00 | |
| | | C. AIPP Amount (if Applicable): \$0.00 | |
| C. Phone No: | | D. Funds Requested to Date: | |
| D. Grant No: SAP 21-F2394-STB | | E. Amount Requested this Payment: | |
| | | F. Reversion Amount (if Applicable): | |
| E. Project Title: DURAN WATER SYS IMPROVE CONSTRUCT | | G. Grant Balance: | |
| F. Grant Expiration Date: 6/30/2025 | | H. <input type="checkbox"/> GF <input type="checkbox"/> GOB <input type="checkbox"/> STB (attach wire if first draw) | |
| | | I. <input type="checkbox"/> Final Request for Payment (if Applicable) | |
| III. Fiscal Year: | | | |
| <i>(The State of NM Fiscal Year is July 1, 20XX through June 30 20XX of the following year)</i> | | | |
| IV. <input type="checkbox"/> | | 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. <input type="checkbox"/> | | 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 | | | |
| I certify that the State Agency financial and vendor file information agree with the above submitted information. | | | |
| Division (SAP PA) Fiscal Officer/ Date: | | Division (CPB) Project Manager/Date: | |
| | | | |

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

Notice of Obligation to Reimburse Grantee [# 1]

DATE: [_____]

TO: Department Representative: _Ted Chlastawa

FROM: Grantee: Torrance County

Grantee Official Representative: [_____]

SUBJECT: Notice of Obligation to Reimburse Grantee

Grant Number: SAP 21-F2394-STB

Grant Termination Date: June 30, 2025

As the designated representative of the Department for Grant Agreement number SAP 21-F2394-STB 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: [_____]

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: [_____]

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.

ATTACHMENT A-PROJECT DESCRIPTION & DELIVERY PLAN

NEW MEXICO ENVIRONMENT DEPARTMENT
CONSTRUCTION PROGRAMS BUREAU

Name of Grantee: Torrance County
 Capital Outlay Grant No.: SAP 21-F2394-STB
 Project Name: DURAN WATER SYS IMPROVE CONSTRUCT
 Legislative Grant Text: To plan, design, construct and equip water system improvements for Duran in Torrance county;

INSTRUCTIONS: Please provide a detailed description of the project and answer the questions below. If needed, please contact the NMED Project Manager with questions or to discuss Attachment A before returning the Grant Agreement.

Grantee Project Description

INSTRUCTIONS: Please answer the questions below. If needed, please contact the NMED Project Manager with questions or to discuss Attachment A before returning the Grant Agreement.

| Capital outlay grant funds will be used to pay for (check all that apply): | The estimated cost for each is: | The project schedule for each is (started by MM/YYYY, completed by MM/YYYY): |
|--|---|--|
| A. ENGINEERING SERVICES <input type="checkbox"/> PLANNING <input type="checkbox"/> DESIGN <input type="checkbox"/> BIDDING & CONSTRUCTION PHASE SERVICES <input type="checkbox"/> B. CONSTRUCTION <input type="checkbox"/> C. EQUIPMENT PURCHASE <input type="checkbox"/> D. OTHER _____ | A _____ _____ _____ _____ B _____ C _____ D _____ | A _____ _____ _____ _____ B _____ C _____ D _____ |

Will engineering services for the entire project exceed \$60,000 (Y/N)? _____

Has an engineer been hired (Y/N)? _____ Please circle the procurement method: RFP, CES or direct hire less than \$60k.

Have any engineering studies, planning documents, or inspection reports been completed that define the project need and provide cost estimates (Y/N) _____? If yes, please provide copies to NMED.

Are there other funds for the project (Y/N)? _____ If yes, what funds will be used? _____

X _____ Ted Chlastawa
Official Representative/Date **NMED Project Manager Approval/Date**
 Phone: 505-819-7875 Email: ted.chlastawa@state.nm.us

Reminder: The Grantee must obligate 5% of the total grant funds within 6 months of the bond sale if funds come from severance tax bonds (STB) toward an NMED-approved contract for engineering/construction/equipment/other project expense.

**NMED ATTACHMENT B – NMENV TECHNICAL REQUIREMENTS
TO
STATE OF NEW MEXICO
CAPITAL APPROPRIATION FUND AGREEMENT**

ARTICLE 1 REVIEW

Upon execution of the agreement, the Grantee will follow the procedures listed below unless waived in writing by the New Mexico Environment Department (NMED) (payment may be withheld if any of these procedures are not followed by the Grantee).

- A. The Grantee must submit a detailed project description to NMED Construction Programs Bureau prior to committing to expenditures from these funds. The detailed description will be provided on the Attachment A form. The Grantee must submit copies to NMED of all executed contracts entered into by the Grantee prior to this agreement, that are related to the project, for review and, if appropriate, approval.
- B. If these grant funds are to be used for engineering and/or other professional services, the hiring process for engineering services and/or other professional services must be performed in compliance with the New Mexico Procurement Code [Sections 13-1-21 et seq. NMSA 1978]. If, for any one circumstance, engineering fees will exceed \$60,000, excluding gross receipt taxes, the Grantee is also required to contact the Professional Technical Advisory Board (PTAB) for assistance in the preparation of the RFP package. (PTAB: phone (505) 888-6161 and e-mail ptab@acecnm.org.)
- C. If these grant funds are to be used for engineering and/or other professional services, the Grantee must submit a copy of any engineering agreement and/or other professional services contract, or a letter certifying that the Grantee's staff will be used for design, to NMED for review **prior to** executing the agreement/contract or using Grantee's staff. The required engineering agreement format is the "Publicly Funded Project" form prepared by NMED and posted on the website at www.nmenv.state.nm.us/cpb/cpbtop.html.
- D. A preliminary engineering report (PER) or study by a registered New Mexico Professional Engineer may be required. The Grantee must submit the final PER and/or study to NMED for review and approval before preparation of plans and specifications. The purpose of the PER and/or study is to analyze and choose the most technically feasible and cost effective solution for the project. The PER must follow USDA RUS Bulletin 1780-2.
- E. Grantee agrees not to start the preparation of plans and specifications until NMED approval of the PER, study, or waiver of the report requirement has been received.
- F. If the grant funds are to be used for engineering design or for construction, the Grantee must submit all plans, specifications, and any addenda for this project (prepared by a registered New Mexico Professional Engineer) to NMED for review and approval **before** the project is advertised for construction bids.
- G. The Grantee must submit all work related to easements, rights-of-ways, other property rights, and financing provisions associated with the project to NMED for review **prior to** advertising for construction. A site certificate certifying that all necessary easements and/or property upon or through which the project is being constructed have been obtained must be submitted prior to the advertisement

for bid of the project. The Site Certificate must be signed by an attorney, engineer, surveyor, or title abstractor.

- H. The Grantee must submit the recommendation of award, certified bid tabulation, a copy of bid bond for the selected contractor and evidence of full project financing to NMED for review and approval **prior to** awarding the contract. Grantee shall not award the contract until NMED has concurred in writing with the award. Competitive bidding, in accordance with applicable state laws (including local wage determinations as provided for in Section 13-4-11 NMSA 1978), will be used for awarding construction contracts. Contracts will be awarded to the responsive, responsible bidder who submits the lowest acceptable bid, or as provided for by State Law.
- I. Following NMED approval of the proposed award, the Grantee will submit the notice of the award and the minutes of the meeting in which the award was made, the notice of a pre-construction conference, a copy of the executed construction contract documents (including payment and performance bonds), and the notice to contractor to proceed to NMED for review. The selected contractor will be required to post a performance and payment bond in accordance with requirements of Section 13-4-18 NMSA 1978.
- J. The selected contractor will submit a construction schedule to the Grantee and NMED if requested at the pre-construction conference with a copy to NMED. The Grantee will submit all modifications to plans and contract by change orders to the NMED project manager promptly for review and approval **prior to** implementation of such modification or change. The decision by NMED will be rendered promptly in writing to the Grantee. In cases necessitating immediate action, a verbal decision will be rendered by NMED and followed by a written confirmation to the Grantee.
- K. The Grantee will provide a full-time construction inspector during construction of the project unless NMED determines that part time inspection is adequate for the project. This must be requested and approved by NMED prior to the start of construction. The Grantee will be required to submit the inspector's résumé to NMED for review and approval. All daily inspection reports shall be made available to the NMED Project Manager upon request.
- L. All daily inspection reports shall be made available to the NMED Project Manager upon request.
- M. Notwithstanding the inspections performed by the Grantee and its engineer, NMED will have the right to examine all installations comprising the project, including materials delivered and stored on-site for use on the project. Such examinations will not be considered an inspection for compliance with contract plans, but will be a general NMED review as described in Article 2 below.
- N. If applicable, the Grantee (or the system owner) will employ qualified utility operators and will comply with all provisions of the New Mexico Utility Operators Certification Act, Section 61-33-1 et seq. NMSA 1978.
- O. NMED will reimburse the grantee its actual costs when NMED determines, in its sole discretion, that expenditures were appropriate under the terms of the Agreement and that the expenditures were properly documented.

ARTICLE 2 NMED OVERSIGHT

NMED inspection, review and approval are only for purposes of compliance with applicable state grant requirements, procedures, statutes and regulations. NMED approval will not be interpreted as any warranty or

guarantee of any kind. Approval of plans and design of the project means only that plans are in compliance with applicable state grant requirements, procedures and regulations. NMED will bring to the Grantee's attention, any obvious defects in the project's design, materials or workmanship, but all such defects and their correction will be the responsibility of the Grantee and its contractors and consultants. Any questions raised by NMED during its inspections and reviews shall be resolved exclusively by the Grantee. The Grantee and its contractors and consultants will remain responsible for the completion and success of the project. Approval does not relieve the owner or engineer of legal responsibilities for the overall integrity of the project, adequacy of the design, safety, or compliance with all applicable regulations.

ARTICLE 3 CLOSEOUT

- A. The project will not be considered complete until the work as defined in this agreement has been fully performed, and finally and unconditionally accepted by the Grantee and NMED.
- B. If the grant funds are to be used for preparation of a PER, a study, or plans and specifications, final payment will be made after approval by NMED of the PER, study, or plans and specifications. Payments do not constitute approval of any of these documents.
- C. If the grant funds are to be used for purchase of equipment, final payment will be made after approval by NMED of receipt of equipment title and appraisal reports for used equipment.
- D. If the grant funds are to be used for construction, final payment will be made after the final inspection has been conducted by NMED and the following items, unless waived by NMED, have been provided to NMED, and have been reviewed and approved by NMED:
 - i. Operation and maintenance manuals or a letter from the owner certifying receipt and acceptance of the operation and maintenance manuals;
 - ii. A final reimbursement request including the final certified construction pay request prepared by the Grantee's project engineer and approved by the Grantee;
 - iii. A certificate of substantial completion including punch list items;
 - iv. A letter certifying project acceptance by the Grantee and the Grantee's project engineer stating that work has been satisfactorily completed and the construction contractor has fulfilled all of the obligations required under the contract documents with the Grantee, or if payment and materials performance bonds are "called", an acceptance close-out settlement to the Grantee and contractors will be submitted to NMED for final review and approval;
 - v. Certification letter by the Grantee that the Labor Standards Contract Provisions have been met;
 - vi. Record drawings prepared by the Grantee's project engineer or a letter from the owner certifying receipt and acceptance of the record drawings;
 - vii. Complete and legally effective releases or waivers (satisfactory to the Grantee) of all liens arising out of the contract documents and the labor services performed and the materials and equipment furnished there under. In lieu thereof and as approved by the Grantee, contractor(s) may furnish receipts or releases in full; an affidavit of contractor that the releases and receipts include labor, services, materials, and equipment for which a lien could be filed and that all payrolls, material and

equipment bills, and other indebtedness connected with the work for which the Grantee or its property might in any way be responsible, have been paid or otherwise satisfied;

- viii. A written consent of the surety, if any, to final payment; and
- ix. Grantee's ledger sheets including all payments made by the Grantee may be requested with the final reimbursement request and before the final reimbursement request can be processed by NMED.

With the exception of easements (See Article 1.G above), when real property is acquired by the Grantee, either through purchase or donation as a part of this project and within the project period, the Grantee will submit documentation of the acquisition to NMED, including a legal description of the property, the date the property will be acquired, evidence of clear title, and an appraisal report prepared by a qualified appraiser who was selected through applicable procurement procedures. These documents must be reviewed and approved by NMED **prior to** the acquisition of any real property. After real property acquisition, the Grantee will make available to NMED all documents of title pertaining to the acquired property and all easements or rights-of-way necessary for the completion of work under this grant agreement.

NMED Attachment C
NMED Contact Information Sheet
Project Number SAP 21-F2394-STB
Grantee Torrance County

Project Manager: Ted Chlastawa
Project Manager Address: 121 Tijeras Ave NE, Ste 1000
Albuquerque, NM 87102
Phone: 505-819-7875
Email: ted.chlastawa@state.nm.us

Project Administration: Bertha Aragon
Project Admin Address: 1190 St. Francis Drive S-2072
Santa Fe, NM 87502
Phone: 505-670-3615
Email: bertha.aragon@state.nm.us

For General Assistance, please call 505-827-2806 and ask for “Special Appropriations” or email:
NMENV-cpbsap@state.nm.us

NMED ATTACHMENT D DISBURSEMENT REQUEST
SPECIAL APPROPRIATIONS PROGRAM (SAP)

A. NAME OF ENTITY

C. DISBURSEMENT REQUEST NUMBER

B. PROJECT NUMBER

D. GRANT AMOUNT

| | PREVIOUS EXPENDITURES | | CURRENT EXPENDITURES | | CUMULATIVE | | FUNDS REMAINING | |
|---|-----------------------|-------------|----------------------|-------------|--------------|-------------|-----------------|-------------|
| | NMED PROGRAM | OTHER FUNDS | NMED PROGRAM | OTHER FUNDS | NMED PROGRAM | OTHER FUNDS | NMED PROGRAM | OTHER FUNDS |
| Engineer Fees | | | | | \$ | | \$ | |
| Other Professional | | | | | \$ | | \$ | |
| Service Fees | | | | | \$ | | \$ | |
| Inspection Fees | | | | | \$ | | \$ | |
| Property Acquisition | | | | | \$ | | \$ | |
| Construction Cost | | | | | \$ | | \$ | |
| Planning Cost | | | | | \$ | | \$ | |
| Equipment | | | | | \$ | | \$ | |
| Other Costs (specify) | | | | | \$ | | \$ | |
| Contingencies | | | | | \$ | | \$ | |
| TOTAL | \$ | | \$ | | \$ | | \$ | |
| <p>Article IX.A. (ii). By checking this box you are stating that payment has NOT been paid to the vendors associated with this request. Upon receipt of payment from NMED, certification of payment will be sent within 10 days from the date of receiving reimbursement.</p> <p>Article IX.A. (ii). By checking this box you are certifying that the vendors associated with this request have been paid.</p> | | | | | | | | |
| <p>Certification: Under penalty of law, I certify that all the above expenditures are true and correct and are for appropriate purposes in accordance with the terms and conditions of the pertinent Loan/Grant Agreement; that all of the above expenses are properly documented, and are actual invoices; that payment has not been received; 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.</p> | | | | | | | | |

Signature of Authorized Official:

Typed or Printed Name:

Phone:

Date:

X

NMED Attachment E
New Mexico Environment Department (NMED)
Capital Appropriations Certification Document
Article IX. A. (ii) and (iii)
Project SAP 21-F2394-STB
Grantee Torrance County
Payment Request No _____

I certify that payment to all vendors on the above referenced payment request were paid no more than five (5) days after receiving reimbursement from NMED.

Official Representative, Signed Name, Printed Name, Date

A RESOLUTION AUTHORIZING THE ASSIGNMENT OF AUTHORIZED OFFICER(S) AND AGENT(S)

Resolution Number

Whereas, the Board of Directors / Council / Commission of Community / Utility of County Name County of the State of New Mexico shall enter into a Grant Agreement with the State of New Mexico Environment Department, and

Whereas, the Agreement is identified as Project Number SAP

NOW THEREFORE, BE IT RESOLVED by the named applicant that:

(Name), Mayor/ Chairperson / Director / Officer, or successor is authorized to sign the Grant Agreement for this project, and

(Authorized Officer Name), (Authorized Officer Title), (may have more than one) or successor is the OFFICAL REPRESENTATIVE(S) who is authorized to sign all other documents necessary to fulfill the Grant Agreement and the requirements (Project Description, Disbursements and Notice of Obligations (NOO)) and to act as the project contact, and

(Designated Agent or Employee Name), (Title), or successor is the Capital Projects Monitoring System (CPMS) contact who is designated to update the CPMS database monthly per Article VIII. A. of the Intergovernmental Grant Agreement.

PASSED, APPROVED, AND ADOPTED: _____.

Name, Mayor / Chairperson / Director / Officer, Title, Community / Utility

(Signature)

Date

(SEAL)

ATTEST:

(Municipal Clerk)

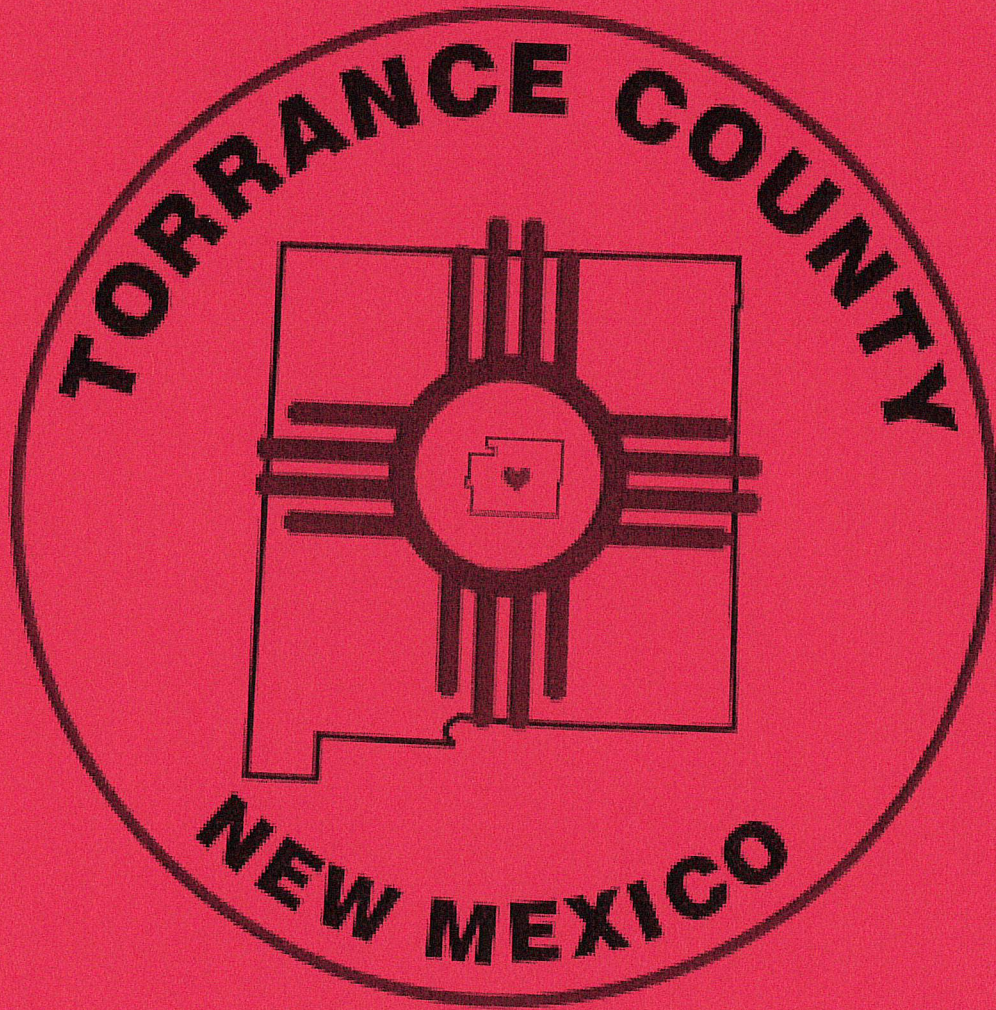
Name of Grantee: _____ Project Number: _____
Current Authorized Signatures (submit with Signature Resolution; update when necessary)

| Authorized to Sign Grant Agreement | | | |
|------------------------------------|--|-----------|--|
| Name | | Name | |
| Title | | Title | |
| Signature | | Signature | |
| Address | | Address | |
| | | | |
| Email | | Email | |
| Phone | | Phone | |

| Official Representatives authorized to sign Disbursement Requests and All Other Documents, | | | |
|--|--|-----------|--|
| Name | | Name | |
| Title | | Title | |
| Signature | | Signature | |
| Address | | Address | |
| | | | |
| Email | | Email | |
| Phone | | Phone | |

| Alternate Official Representative; To sign Disbursement Requests and All Other Documents, Requirement and Act as the Project Contact | | | |
|--|--|-----------|--|
| Name | | Name | |
| Title | | Title | |
| Signature | | Signature | |
| Address | | Address | |
| | | | |
| Email | | Email | |
| Phone | | Phone | |

| Designated Agent or Employee that will make Monthly CPMS Updates | | | |
|--|------------------------|-----------|--|
| Name | | Name | |
| Title | | Title | |
| Signature | Signature Not Required | Signature | |
| Address | | Address | |
| | | | |
| Email | | Email | |
| Phone | | Phone | |



*Agenda Item
No. 11-E*

**TORRANCE COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. R 2022-**

**ACCEPTANCE OF AGREEMENT FOR CAPITAL APPROPRIATION PROJECT
PLAN, DESIGN, CONSTRUCT, AND EQUIP A
SHOP AND YARD FOR THE TORRANCE COUNTY ROAD DEPT
F4087**

WHEREAS, in the Laws of 2021, Chapter 139, Section 89, the Legislature made an appropriation to the Department of Finance and Administration, 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 Five Hundred Forty Four Thousand Five Hundred and Zero Cents. (\$544,500.00) to plan, design, construct and equip a shop and yard for the Torrance County Road Department in Torrance County, and

WHEREAS, the DFA/LGD has submitted an agreement to Grantee for acceptance.

NOW, THEREFORE BE IT RESOLVED by the governing body of TORRANCE COUNTY that Grantee agrees to the terms set forth in the agreement and Janice Y. Barela, County Manager, or successor, or her alternate, Juan Torres, Deputy County Manager, or successor, is authorized on behalf of the Grantee 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 23rd DAY OF February, 2022.

APPROVED AS TO FORM ONLY:

BOARD OF COUNTY COMMISSIONERS

County Attorney Date

Ryan Schwebach, Chair, District 2

LeRoy M. Candelaria, Vice Chair, District 3

Kevin McCall, Member, District 1

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 2021, Chapter 139, Section 89, 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:

21-F4087 \$544,500.00 Appropriation Reversion Date: 30-JUN-24
Laws of 2021, Chapter 139, Section 89, Five Hundred Forty Four Thousand Five Hundred and Zero Cents. (\$544,500.00) The local government division project in Subsection 432 of Section 35 of Chapter 81 of Laws 2020 is to plan, design, construct and equip a shop and yard for the Torrance county road department in Torrance county.

The Grantee's total reimbursements shall not exceed Five Hundred Forty Four Thousand Five Hundred and Zero Cents (**\$544,500.00**) (the "Appropriation Amount") minus the allocation for Art in Public Places ("AIPP amount") [1], if applicable, Zero Dollars (**\$0.00**), which equals Five Hundred Forty Four Thousand Five Hundred and Zero Cents (**\$544,500.00**) (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 [2] 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 PO Box 48, Estancia, NM 87016
 Email 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 PO Box 48, Estancia, NM 87016
 Email 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 Daniel Catanach
Title Project Manager
Address Bataan Memorial Bldg. Rm 202, Santa Fe, NM 7501
Email DanielN.Catanach@state.nm.us
Telephone 505-231-6090

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. 11-F*

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**TORRANCE COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. R 2022 - _____**

TORRANCE COUNTY PROPERTY DISPOSITION POLICY

WHEREAS, in the course of providing services to the people of Torrance County, it is necessary to dispose both real and tangible personal property; and

WHEREAS, many factors including wear, obsolescence, safety, changing conditions, economics and more, contribute to the need to dispose of public property owned by Torrance County; and

WHEREAS, NMSA 1978 § 13-6-1 et. seq., enumerates specific requirements for the disposal of tangible personal property that entail notification of the Department of Finance Administration and Office of the State Auditor; and

WHEREAS, real property valued in excess of twenty-five thousand (\$25,000) dollars requires approval by the State Board of Finance prior to final disposition; and

WHEREAS, the Board of County Commissioners desires to create an effective process for the efficient disposal of real and tangible personal property in compliance with New Mexico State Statute.

NOW, THEREFORE BE IT RESOLVED this Property Disposition Policy is hereby adopted, repealing and replacing any previous policy controlling the disposal of Torrance County property.

Property Disposition Committee

The Board of County Commissioners hereby forms the Property Disposition Committee (hereinafter "Committee") composed of the County Manager, Chief Procurement Officer, and Finance Director. The Committee shall be empowered to recommend to the Board of County

1 Commissioners (“Commission”) the transfer, sale, donation, destruction, or other disposition of
2 all real or tangible personal property owned by Torrance County.

3 **Section I**

4 **Property Disposition Process**

5 Torrance County Department Heads and Elected Officials shall provide a list of property
6 for review by the Committee that specifically identifies the property, justification for disposal,
7 estimated current value, and proposed method of final disposition. Each member of the
8 Committee shall review the proposed disposition and upon approval of a majority of the
9 Committee members, present the proposed disposition (either as originally proposed by a
10 Department Head or Elected Official or as amended by the Committee) in the form of a written
11 resolution to the Commission for approval, as required by NMSA 1978, Section 13-6-1(A), and
12 inclusion in the minutes of a properly noticed meeting of the Board of County Commissioners.

13 **Section II**

14 **Tangible Personal Property with a Current Resale Value of \$5,000 or Less**

15 In cases where the current value of the tangible personal property is five thousand dollars
16 (\$5,000) or less, the County Manager or designee (hereinafter “Manager”) shall send to the
17 Office of the State Auditor (“OSA”) a notification that includes a cover letter and a signed copy
18 of the Commission’s signed Disposition Resolution. Not less than thirty (30) days subsequent to
19 this notification to the OSA, the tangible personal property shall be disposed of in the manner
20 indicated by the Disposition Resolution per NMSA 1978, Section 13-6-1(D through L) and
21 removed from the County’s capital asset list if applicable after the disposition.

1 **Section III**

2 **Tangible Personal Property Valued over \$5,000 or Real Property Valued over \$5,000 but**
3 **not more than \$25,000**

4 If the tangible personal property's current value is in excess of five thousand dollars
5 (\$5,000) or real property's current value is over five thousand dollars (\$5,000) but not more than
6 twenty-five thousand dollars (\$25,000), the Committee and Manager, except as otherwise
7 provided by NMSA 1978, Section 13-6-2(B), shall follow the same process as defined in
8 Sections I and II, with the following additions:

9 **A.** Following Commission approval, the Manager shall submit a request to the
10 Department of Finance Administration Local Government Division (hereinafter
11 "LGD") for approval of property disposition as required by NMSA 1978, Section 13-
12 6-2(D). Included with the request shall be a cover letter and a signed copy of the
13 Commission's Disposition Resolution.

14 **B.** In cases where the County wishes to dispose of real property, the Manager shall also
15 include an appraisal and a copy of the quitclaim deed.

16 Upon receipt of approval from LGD, the Manager shall transmit LGD's approval along
17 with all of the materials the County provided to LGD to the Office of the State Auditor if
18 the disposition involves tangible personal property. If LGD exercises its authority under
19 NMSA 1978 § 13-6-2(F), the real or tangible personal property shall be offered for sale
20 or donation to a state agency, local public body, school district, or state educational
21 institution. Otherwise, the property shall be disposed of in the manner prescribed by the
22 Commission's Disposition Resolution and removed from the County's capital asset list
23 after the disposition.

1 **Section IV**

2 **Real Property with a Value greater than \$25,000**

3 Proposed sale, trade or lease of real property with a lease period of more than five
4 years or with a value in excess of twenty-five thousand dollars (\$25,000) shall follow the
5 applicable requirements of Sections I, II and III and shall also require the prior approval
6 of the New Mexico Board of Finance per NMSA 1978,Section 13-6-2.1.

7 **DONE THIS 23rd DAY OF FEBRUARY, 2022.**

8
9
10 **APPROVED AS TO FORM ONLY:**

BOARD OF COUNTY COMMISSIONERS

11
12
13 _____
County Attorney Date

Ryan Schwebach, Chair

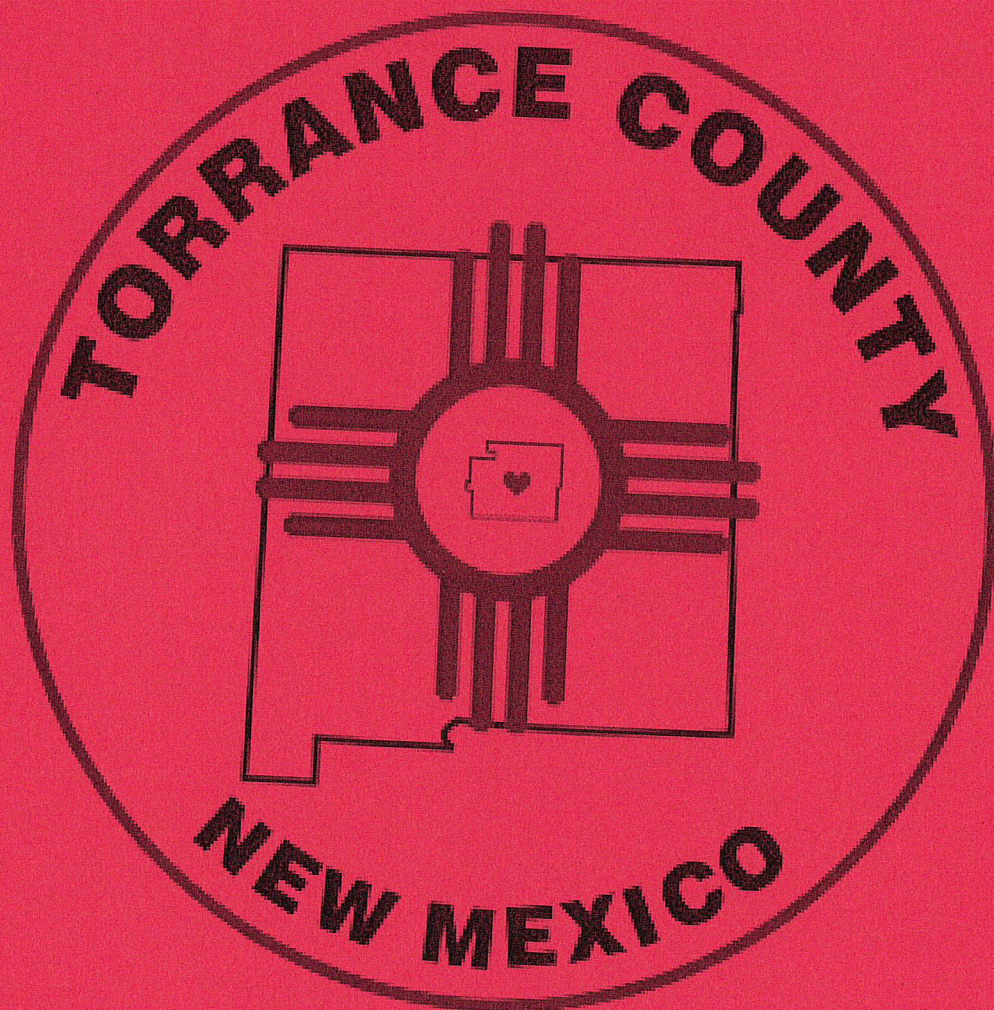
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15 _____
Leroy Candelaria, Vice Chair

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17 _____
Kevin McCall, Member

18 **ATTEST:**

19
20 _____
Yvonne Otero, County Clerk

21
22 Date: _____



*Agenda Item
No. 11-G*

TORRANCE COUNTY RESOLUTION

Resolution No. _____

A RESOLUTION AUTHORIZING THE COUNTY TO SUBMIT AN APPLICATION TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION, LOCAL GOVERNMENT DIVISION TO PARTICIPATE IN THE LOCAL DWI GRANT AND DISTRIBUTION PROGRAM.

WHEREAS, the Legislature enacted Section 11-6A-1 through 11-6A-6 NMSA 1978 as amended to address the serious problems of Driving While Intoxicated (DWI) in the State; and

WHEREAS, a program is established to make grant and distribution funding available to counties and municipalities for new, innovative or model programs, services or activities to prevent or reduce the incidence of DWI, alcoholism, alcohol abuse and alcohol related domestic abuse; and

WHEREAS, the County DWI planning council and other governmental entities approval must be received in order to apply for grant and distribution funding; and

WHEREAS, the County along with participating agencies is making application to the Department of Finance and Administration, Local Government Division for program funding.

NOW THEREFORE, BE IT RESOLVED by the governing body of the TORRANCE COUNTY, that the County Chairperson, on behalf of the County and all participating entities is authorized to submit an application for Distribution and/or Grant Fiscal Year 2023 program funding under the regulations established by the Local Government Division.

APPROVED AND ADOPTED by the governing body at its meeting of FEB. 23, 2022.

County Commission Chairperson

Attest:

DWI Planning Council Representative

County Clerk (SEAL)

MEMORANDUM OF UNDERSTANDING

The Torrance County DWI Program (hereinafter referred to as the "Program") and the New Mexico Department of Finance and Administration/Local Government Division/Driving While Intoxicated Program (hereinafter referred to as "Division") hereby exchange the following assurances and enter into the following Memorandum of Understanding (MOU):

The Division assures:

1. That Division is in full compliance with the provisions concerning security for records and research activities in accordance with Federal Confidentiality regulations, 42 CFR Part 2.16 and 2.52.
2. That client identifying information will not be re-disclosed except back to the Program from which the information was obtained, or according to the terms of this MOU.
3. That in receiving, storing, processing, or otherwise dealing with any information from the Program about the clients in the Program, the Division acknowledges it is bound by the provisions of the Federal confidentiality regulations, 42 CFR Part 2.
4. That the Division shall undertake to resist any effort to obtain access to information pertaining to patients otherwise than as expressly provided for in the Federal confidentiality regulations, 42 CFR Part 2.
5. That the Division is not a "covered entity" as defined by the Department of Health and Human Services Regulations entitled "Standards for Privacy of Individually Identifiable Health Information", 45 CFR Parts 160 and 164, implementing the Health Insurance Portability and Accountability Act of 1996 (HIPAA); (the HIPAA Regulations).
6. That the Division shall never possess treatment or maintain any "individually identifiable health information" or transmit "protected health information" as defined by the HIPAA Regulations and in the Health Information Technology for Economic and Clinical Health Act of 2009 (HITECH Act).

The Program agrees to:

1. Upon request, provide the Division or other parties authorized with client records for those clients provided services through the Local Government Division DWI Grant Program, for the purpose of conducting outcome

monitoring research activities, and evaluation of LDWI Program interventions.

2. If applicable, comply with the requirements of the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the Health Information Technology for Economic and Clinical Health Act of 2009 (HITECH Act) and the Department of Health and Human Services Regulation entitled "Standards for Privacy of Individually Identifiable Health Information", 45 CFR Parts 160 and 164, applicable to entities covered by HIPAA; (the HIPAA Regulations).
3. Report or transmit data to the Division that deletes and contains no "individually identifiable health information" or "protected health information" as defined by the HIPAA Regulations and the Health Information Technology for Economic and Clinical Health Act of 2009 (HITECH Act).

Janice Y. Barela, Torrance County Manager
County Commission Chairperson (or Designee)
(Please Print)

Signature

February 23, 2022

Date

Executed this _____ day of _____ 20____.

Donnie Quintana, Director
Local Government Division

STATEMENT OF ASSURANCES

Local DWI Grant and Distribution Program

Fiscal Year 2023: July 1, 2022 – June 30, 2023

The applicant hereby assures and certifies compliance with the following statutes, rules, regulations, and guidelines associated with the acceptance and use of funds under the New Mexico Local DWI Grant and Distribution Program:

1. Compliance with the provisions of the New Mexico Local DWI Grant Program Act, Sections 11-6A-1 through 11-6A-6 NMSA 1978 as amended, the NMAC Title 2, Chapter 110 Part 4 Regulations, and the approved LDWI Guidelines.
2. The applicant has the responsibility and legal authority to receive and expend funds as described in the grant and distribution project description, as well as to finance the grantee share (minimum 10%) of costs of the project, including all project overruns.
3. Compliance with the State Procurement Code, Sections 13-1-21 through 13-1-199, NMSA 1978 as amended, with the exception of Home Ruled Governments. All project-related services, activities or programs done through a service provider must be implemented through a professional services contract. Any project-related contract, subcontract, or agreement and related amendments, providing services to the grant or distribution program, must be submitted for administrative review by the Local Government Division prior to execution.
4. Adherence to all financial, accounting, and reporting requirements of the Department of Finance and Administration. Distribution programs will include the Exhibit F, the Local DWI Distribution Fund Financial Status Report. Grant programs will include the Local DWI Program Request for Payment/Financial Status Report, Exhibit D. The said reports shall include a narrative of successes and challenges, a detailed budget breakdown of expenditures to date, a summary of any fees collected and/or expended, the Quarterly Client Data Report, the Managerial Data Set (MDS) Report, Planning Council meeting agendas and minutes, and such other information following the objectives of the county's evaluation as may be of assistance to the Division in its evaluation.
5. Compliance with the requirement to not budget, nor expend, any of the grant amount awarded or the amount distributed for **indirect administrative costs** incurred during the grant or distribution fiscal period. Requests for payment or financial status reports shall document all direct program administrative expenditures and in-kind/match administrative expenditures.
6. Compliance with the requirement to not budget, nor expend, greater than **ten percent** of the grant amount awarded or the amount distributed for **capital purchases** incurred during the grant or distribution fiscal period. Requests for payment or financial status reports shall

specify all capital purchases. The **ten percent cap for capital purchases does not apply to the Detoxification Grants.**

7. Compliance with all required reports, including but not limited to: the first quarter narrative and fiscal reports due on the last working day of October; the second quarter narrative and fiscal reports due on the last working day of January; and the third quarter narrative and fiscal reports due on the last working day of April; the fourth and the final quarter Grant Fiscal report due by the 10th of July and the fourth and final narrative and distribution fiscal reports for the fiscal year 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 annual reports which include program evaluation are due the last working day of August for the prior fiscal year.
8. Compliance with the current Local DWI Grant Program Screening Guidelines. To avoid any conflict of interest, or appearance of conflict of interest, screeners should not be affiliated with any contracted treatment agency. Clients will be given options (a list of available providers) for alcohol related treatment and will not be *mandated* to a particular treatment agency.
9. If applicable to the applicant, compliance with the requirements of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the Department of Health and Human Services regulation entitled "Standards for Privacy of Individually Identifiable Health Information", 45 CFR Parts 160 and 164, applicable to entities covered by HIPAA; (the HIPAA Regulations).
10. Any distribution program under run amount for the fiscal year must be returned to the Local DWI Grant Fund by September 30 of the following fiscal year. Failure to remit an under run to the Local DWI Grant Fund will cause suspension of grant reimbursements and/or future distributions until the remittance is made.
11. Grant program under runs revert to the Local DWI Grant Fund.
12. Compliance with all applicable conditions and requirements prescribed by the Division in relation to receipt/accountability of state General Funds.
13. The grant applicant will follow the scope of work for the grant program, as negotiated with the Local Government Division, and in accordance with the local planning council's approved plan. The applicant will submit any proposed modifications/amendments to the scope of work to the Division for its approval, prior to execution.
14. The distribution program applicant will follow the local planning council's application as approved by DWI Grant Council in the application review process. The applicant will submit any proposed modifications/amendments to this proposal to the Division for its written approval, prior to execution of changes to programs.

- 15. Compliance with conflict of interest prohibitions whereby no member, officer, or employee of the grant or the distribution program, or its designee or agents, no voting member of the local planning council or of the governing body of the locality in which the program is situated, and no other public official of such locality who exercises any functions or responsibilities with respect to the program during his/her tenure (or for one year thereafter) shall have any interest, direct or indirect, in any contract or subcontract for work to be performed in the program. The grant and/or the distribution program shall incorporate, in all such contracts or subcontracts, a provision prohibiting such interest pursuant to the purposes of these stated provisions.

- 16. Compliance with the maintenance of records as will fully disclose the amount and disposition of the total funds from all sources budgeted for the grant or distribution agreement period, the purpose of undertaking for which such funds were used and the amount and nature of all contributions from other sources, and such other records as the Division shall prescribe. All Program records must adhere to the New Mexico State Records Center and Archives Rule for Functional Retention and Disposition Schedule, 1.21.2 NMAC.

- 17. The applicant will provide access to authorized State officials and representatives of all books, accounts, records, reports, files, and other papers, things, or property pertaining to the project in order to make audits, examinations, excerpts and transcripts.

- 18. The applicant will provide DFA's auditor and evaluator timely access to all program records and information. Additionally, the applicant will assure that records of subcontractors working for the applicant are retained and made available to DFA's auditor and evaluator.

County Commission Chairperson (or Designee) (Please Print)

Signature

Date

Application Cover Sheet
FY23 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 48
 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: JEREMY OLIVER
 Mailing Address: PO BOX 318
 City, Zip: ESTANCIA 87016
 Telephone: 505-544-4720
 E-Mail: JOLIVER@TCNM.US

Indicate amounts budgeted for each component area.

| | <u>Distribution</u> | <u>Grant</u> | <u>Component Total</u> |
|-------------------|---------------------------|------------------------|--------------------------|
| Prevention | \$ 45,427.00 | \$ 52,500.00 | \$ 97,927.00 |
| Law Enforcement | \$ 10,000.00 | \$ 12,500.00 | \$ 22,500.00 |
| Screening | | | \$ 0.00 |
| Treatment | | \$ 9,100.00 | \$ 9,100.00 |
| Compl. Mtr./track | \$ 4,350.00 | | \$ 4,350.00 |
| Coord/Plan& Eval. | \$ 17,750.00 | \$ 65,603.00 | \$ 83,353.00 |
| Alt. Sentencing | \$ 23,300.00 | | \$ 23,300.00 |
| Total | \$ 100,827.00 | \$ 139,703.00 | \$ 240,530.00 |
| | Total Distrib. Request | Total Grant Request | Total Program Request |

Certification:

The attached resolution adopted by the governing body of TORRANCE COUNTY on 2/23/2022 authorizes the 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.
 (Applicant) (Date)

Printed Name/Title _____

Signature of County Commissioner/Mayor _____



Agenda Item
No. 12-A



Torrance County Board of Commissioners

Meeting 2/23/2022

Item 12A

Department: Finance & Purchasing

Prepared By: Noah J. Sedillo

Approved By: Janice Barela

Title: Motion to approve and accept Bohannan Huston's Professional Engineering Report for the Duran Water Project as approved by the New Mexico Environmental Department (NMED).

Action: Motion to approve.

Summary: Duran is supplied through a connection to the Vaughn Duran Water System wells. Water infrastructure in Duran consists of three primary components: a booster station, two storage tanks, and distribution system pipes. Currently only one tank is operational. The distribution component consists of more than 84,500 feet, or 16 miles, of pipeline which includes 12 miles of 2.5-inch transmission line between the booster station and the storage tanks. These combined components serve 41 connections. The system has several weaknesses including:

- Limited storage;
- Uncertain future water source; and
- General lack of redundancy and resiliency.

This report presents four proposed capital improvement project alternatives which address these weaknesses including:

- Alternative 1 – Replacement of the existing water storage tanks
- Alternative 2 – Parallel water distribution line from Vaughn to the existing water storage tanks
- Alternative 3 – Installation of a new well for water supply
- Alternative 4 – No action

Evaluation of these alternatives considered capital construction and life-cycle costs, ease of maintenance, increase in system resiliency, and leveraging of existing infrastructure. Alternatives 1 - 3 are recommended to improve the system reliability. The improvement priority is as follows; Alternative 1 at a cost of approximately \$673,600, followed by Alternative 3 at a cost of \$1,550,230, and finally Alternative 2 at a cost of \$2,405,080 for a total project cost of \$4,628,910. Implementing all three would ensure that the system has sufficient storage, has a secure new water source, and has redundancy in the water source from Vaughn.

Significant Issues: The Duran Water Supply System is critical to the health and well-being of the community. In order to continue to serve Duran's residents consistently and reliably, improvements which would increase pressures, resiliency, and storage are necessary. Three alternative solutions were considered of which all were deemed necessary for implementation. The cost of implementing these improvements would be approximately \$4,628,910, which may be phased. Initiation of the design of the project can begin immediately upon approval of this PER and the availability of funding, as could the process of making any necessary land acquisitions. In addition, it is recommended that the ownership of the system be clarified in order to establish the entity that should be responsible moving forward for the

operation and maintenance of the system.

Financial: \$4,628,910

Staff Recommendation: Approval of PER



MICHELLE LUJAN GRISHAM
GOVERNOR

JAMES C. KENNEY
CABINET SECRETARY

January 11, 2022

Nathan Roberts
Bohannon Huston, Inc.
7500 Jefferson Street NE
Albuquerque, NM 87109
nroberts@bhinc.com

RE: Approval of PER for Duran Water System (SAP 20-E2241-STB)

Dear Mr. Roberts:

The New Mexico Environment Department (NMED) Construction Programs Bureau (CPB) has reviewed the revised Duran Water System PER dated January 3, 2022 for the above referenced project and the comment response table both sent via email on January 4, 2022 which were prepared by Bohannon Huston, Inc. The revised PER document and comment response table have adequately addressed NMED CPB review comments transmitted in the letter dated November 9, 2021, and the PER document is hereby approved.

Please contact me if you have any questions at (505) 629-7541 or ted.chlastawa@state.nm.us.

Sincerely,

A handwritten signature in black ink that reads "Ted Chlastawa".

Ted Chlastawa
Project Manager
NMED CPB

cc: Andrea Telmo, PE, Project Manager, NMED CPB

SCIENCE | INNOVATION | COLLABORATION | COMPLIANCE

Construction Programs Bureau | 121 Tijeras Ave NE, Suite 1000, Albuquerque, New Mexico 87102-3400 | www.env.nm.gov/construction-programs/

DURAN WATER SYSTEM

PRELIMINARY ENGINEERING REPORT

JANUARY 3, 2022

Prepared for:

Torrance County
P.O. Box 48
205 S Ninth Street
Estancia, NM 87016

Prepared by:

Bohannon  **Huston**

Engineering
Spatial Data
Advanced Technologies



**DURAN WATER SYSTEM
PRELIMINARY ENGINEERING REPORT**

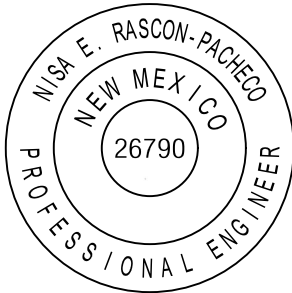
JANUARY 3, 2022

Prepared for:

**TORRANCE COUNTY
PO BOX 48
205 S NINTH STREET
ESTANCIA, NM 87016**

Prepared by:

**BOHANNAN HUSTON, INC.
7500 JEFFERSON STREET NE
ALBUQUERQUE, NM 87109**



Prepared by:

Nisa Rascon

Nisa Rascon, P.E.

1/4/22

Date



Reviewed by:

Nathan Roberts

Nathan Roberts, P.E.

1/3/22

Date

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APPENDICES

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APPENDIX B – 2021 BILLING INFORMATION
APPENDIX C – WATER SYSTEM DOCUMENTS
APPENDIX D - 2019 AUDIT EXCERPTS

LIST OF ACRONYMS

| | |
|-------|---|
| ACS | American Community Survey |
| AWWA | American Water Works Association |
| BHI | Bohannon Huston, Inc. |
| FEMA | Federal Emergency Management Agency |
| GPD | Gallons Per Day |
| GPM | Gallons Per Minute |
| ISC | Interstate Stream Commission |
| MGD | Milling Gallons Per Day |
| NEPA | National Environmental Policy Act |
| NHD | National Hydrography Dataset |
| NMED | New Mexico Environment Department |
| NPS | National Park Service |
| NRCS | National Resources Conservation Service |
| NWI | National Wetlands Inventory |
| OSE | Office of the State Engineer |
| PER | Preliminary Engineering Report |
| USDA | United States Department of Agriculture |
| USFWS | United States Fish and Wildlife Service |
| USGS | United States Geological Survey |

EXECUTIVE SUMMARY

Duran is supplied through a connection to the Vaughn Duran Water System wells. Water infrastructure in Duran consists of three primary components: a booster station, two storage tanks, and distribution system pipes. Currently only one tank is operational. The distribution component consists of more than 84,500 feet, or 16 miles, of pipeline which includes 12 miles of 2.5-inch transmission line between the booster station and the storage tanks. These combined components serve 41 connections. The system has several weaknesses including:

- Limited storage;
- Uncertain future water source; and
- General lack of redundancy and resiliency.

This report presents four proposed capital improvement project alternatives which address these weaknesses including:

- Alternative 1 – Replacement of the existing water storage tanks
- Alternative 2 – Parallel water distribution line from Vaughn to the existing water storage tanks
- Alternative 3 – Installation of a new well for water supply
- Alternative 4 – No action

Evaluation of these alternatives considered capital construction and life-cycle costs, ease of maintenance, increase in system resiliency, and leveraging of existing infrastructure. Alternatives 1 - 3 are recommended to improve the system reliability. The improvement priority is as follows; Alternative 1 at a cost of approximately \$673,600, followed by Alternative 3 at a cost of \$1,550,230, and finally Alternative 2 at a cost of \$2,405,080 for a total project cost of \$4,628,910. Implementing all three would ensure that the system has sufficient storage, has a secure new water source, and has redundancy in the water source from Vaughn.

1 PROJECT OVERVIEW

1.1 PURPOSE AND SCOPE

This Preliminary Engineering Report (PER) was prepared by Bohannon Huston, Inc. (BHI) for Torrance County to help determine priorities to maintain a reliable water system infrastructure for Duran, NM. The purpose of this report is to evaluate the current drinking water system that serves Duran, provide water system planning services, and evaluate alternatives for improvements to the system.

The scope of this PER includes the following tasks:

- Define the project planning area boundary
- Discuss project area, growth, and population trends
- Define existing facilities, condition, and water facility needs
- Evaluate alternatives for improvements to the Duran water system
 - Alternatives developed in this PER include:
 - Alternative 1 – Replacement of the existing water storage tanks
 - Alternative 2 – Parallel water transmission line from Vaughn to the existing water storage tanks
 - Alternative 3 – Installation of a new well for water supply
 - Alternative 4 – No action
- Review the recommended alternative for the Duran water system

1.2 BACKGROUND INFORMATION

Duran is an unincorporated community in Torrance County, NM. It is a census designated area that was established in 1902 as a water stop for railroad work crews for the “Arrow Route” between El Paso, Texas and Santa Rosa, New Mexico. The current primary economic industry is ranching, and Duran is known for its rural, small town atmosphere.

Duran’s water system number is NM3523830. Duran receives water from, and is currently operated by , the Town of Vaughn as the Vaughn Duran Public Water System (identification number NM3515310). Ownership of the system is unclear at this point due to incomplete records, however, limited available records indicate that the Duran system has been operated as a part of and by the Town of Vaughn since generally 2005; Section 3.2.1 provides more detail on the ownership status. The Vaughn Duran Public Water System provides an average of 78,500 gallons per day (gpd) to 785 residential service connections through a series of four groundwater wells. The Duran portion of the system consists of a

booster station, two water storage tanks, and a distribution system with 41 service connections.

1.3 REPORT ORGANIZATION

This PER follows the United States Department of Agriculture (USDA) Rural Utilities Service format for Preliminary Engineering Reports Bulletin 1780-2, as updated in April 2013.

2 PROJECT PLANNING

2.1 LOCATION

The project planning area is in Duran, New Mexico, which is in the southeast corner of Torrance County. It is 100 miles southeast of Albuquerque on NM 285, and approximately 40 miles from the geographic center of New Mexico. The location of the Duran water planning area is shown on Figure 1.

2.2 ENVIRONMENTAL RESOURCES PRESENT

2.2.1 LAND USE

2.2.1.1 General Land Use

Duran lies in central New Mexico within the southeastern limits of Torrance County. Land use information for Duran was obtained through the Torrance County Planning and Zoning Department. A majority of the development within Duran is residential. There are no industrial areas.

Table 1 lists land use type in the Duran limits and the percentage of total land. Figure 2 shows land use types and location in the area and within the Duran boundary.



Table 1 – Duran Land Use

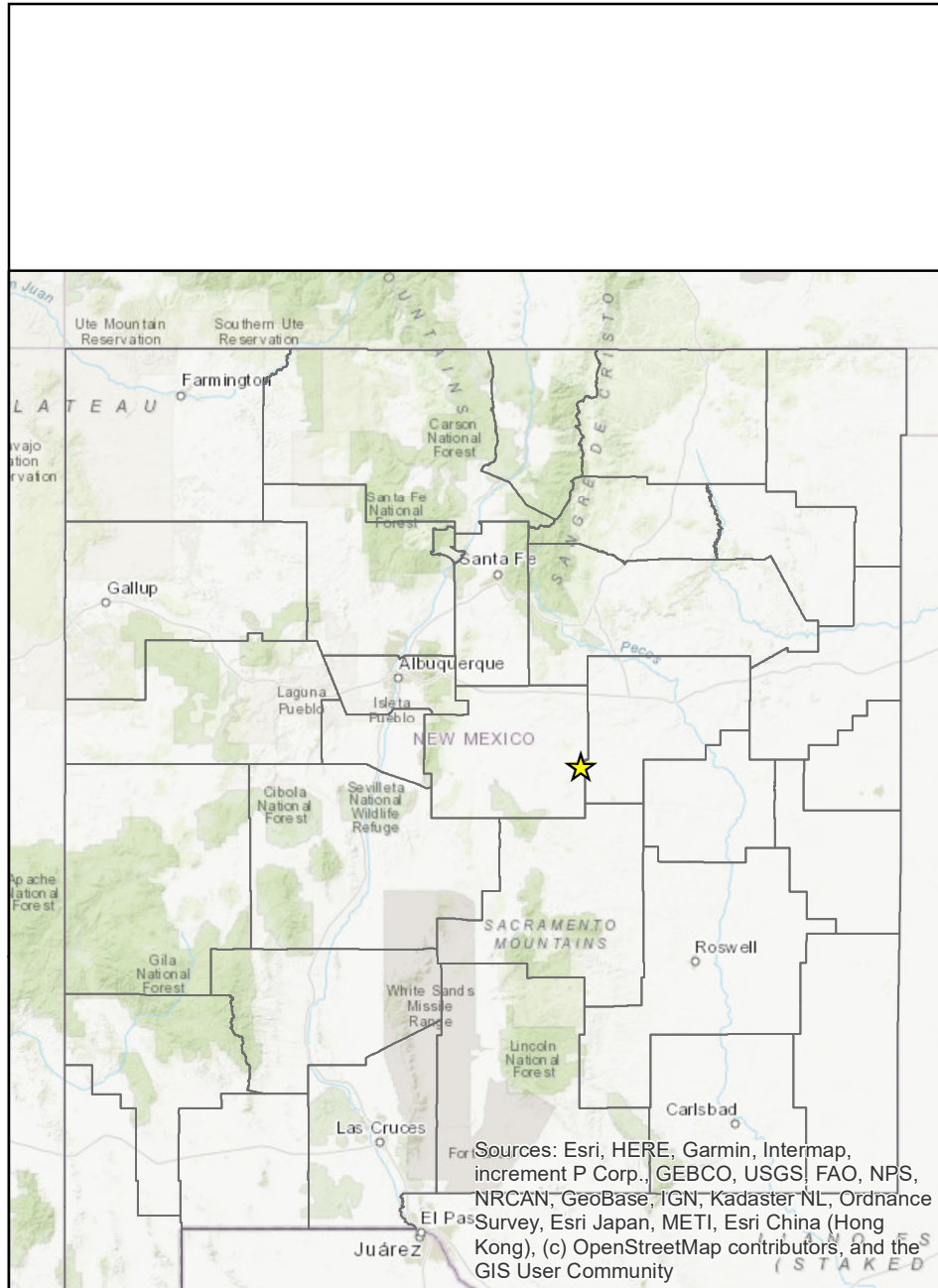
| Land Use | Area (ac) | Percentage |
|--------------|-----------|------------|
| Agricultural | 971.7 | 34.8% |
| Commercial | 6.9 | 0.25% |
| Residential | 1686.9 | 60.4% |
| Vacant | 126.2 | 4.5% |

2.2.1.2 Important Farmland

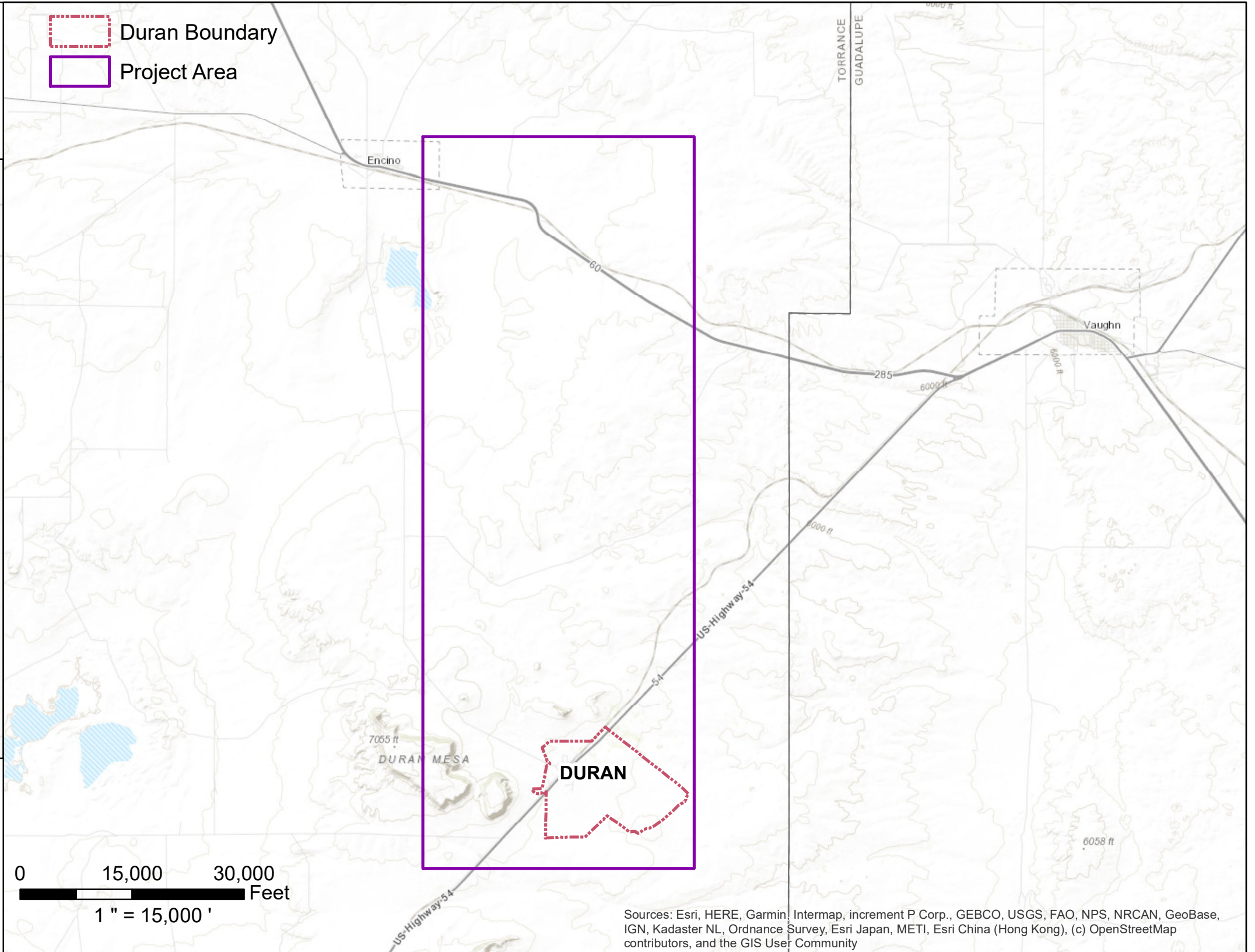
Prime and important farmland includes all land that is defined as prime, unique, and farmlands of statewide or local importance as designated by the Natural Resources and Conservation Service (NRCS). Three farmland classifications exist near Duran: prime farmland, farmland of statewide importance, and not prime farmland. Areas designated as not prime farmland were most common. Water system improvements within the study boundary will not impact prime or important farmland areas. Figure 3 shows the locations of farmland importance.

Legend

-  Duran Boundary
-  Project Area



0 500,000 1,000,000 Feet
1" = 500,000'

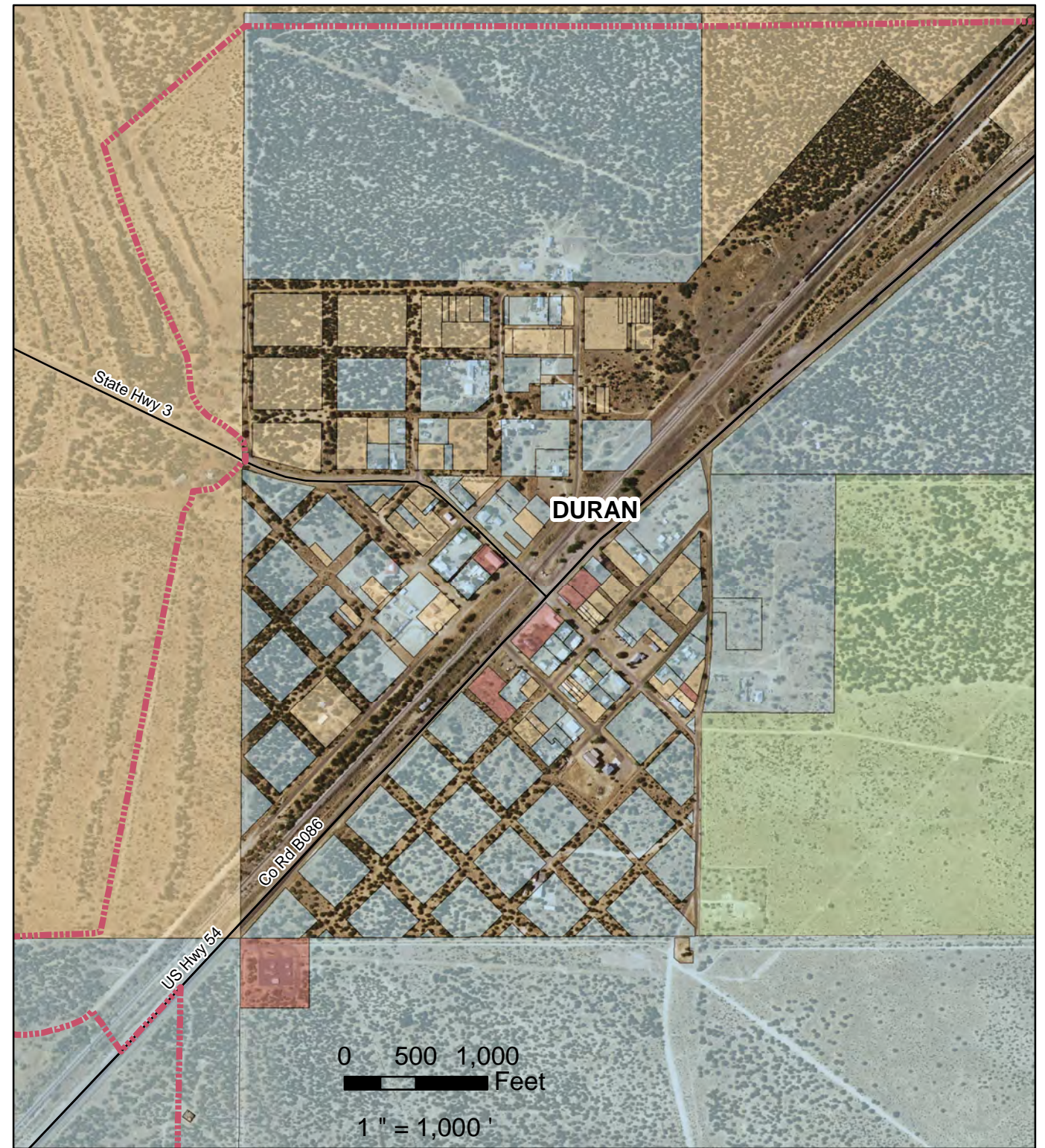
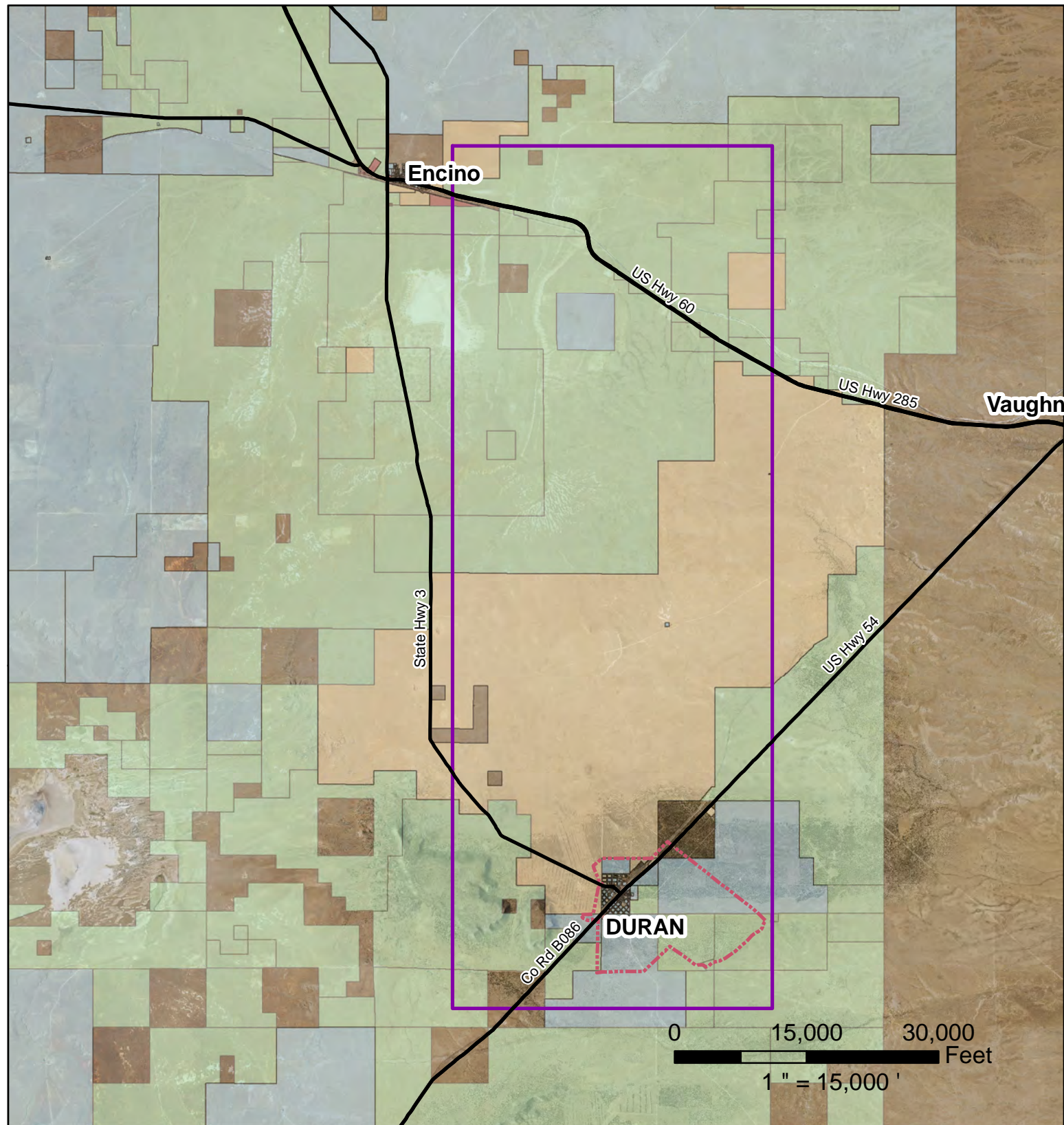


0 15,000 30,000 Feet
1" = 15,000'




Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

Village of Duran Water System PER





Figure 1
Project Location



Legend

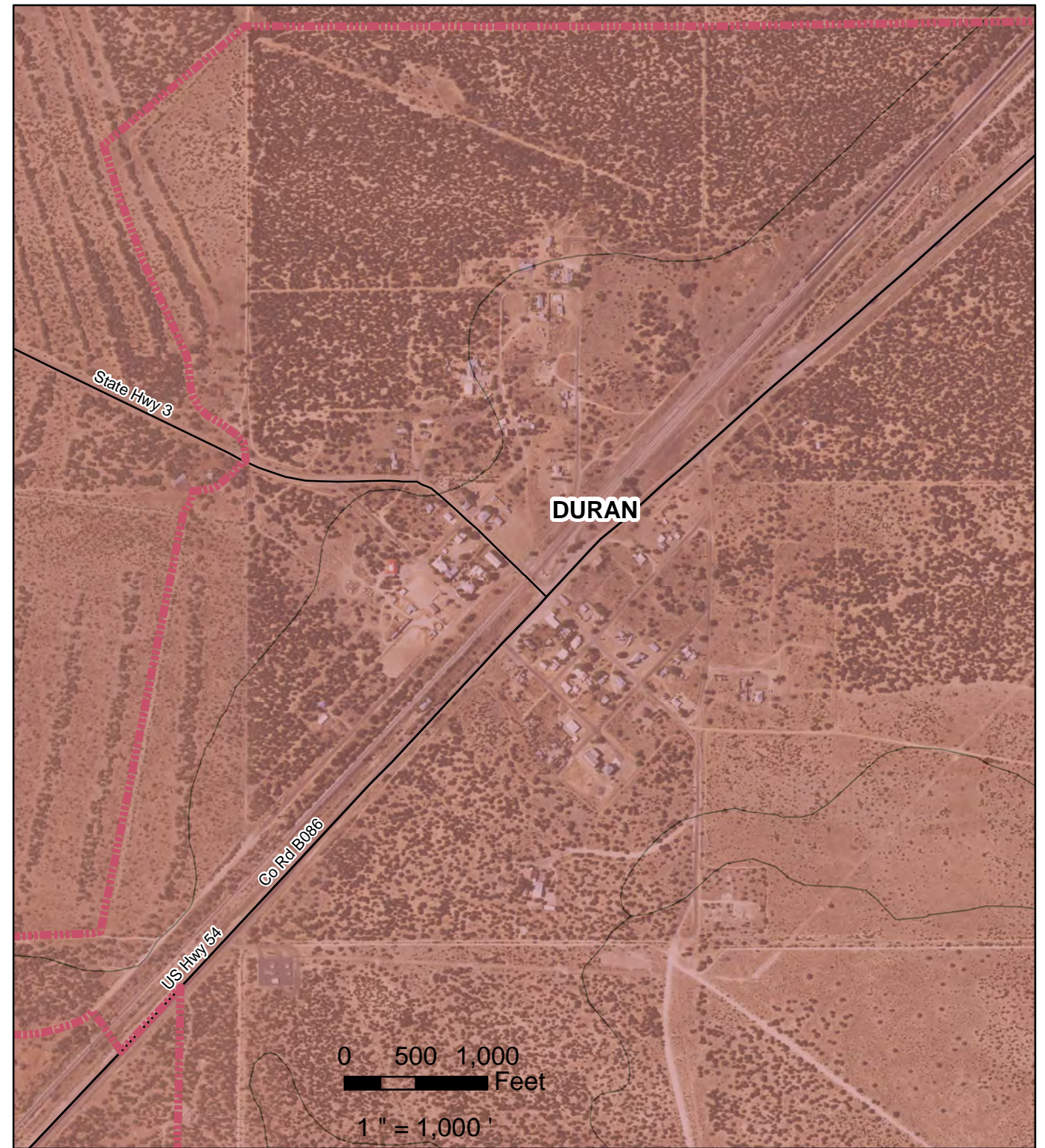
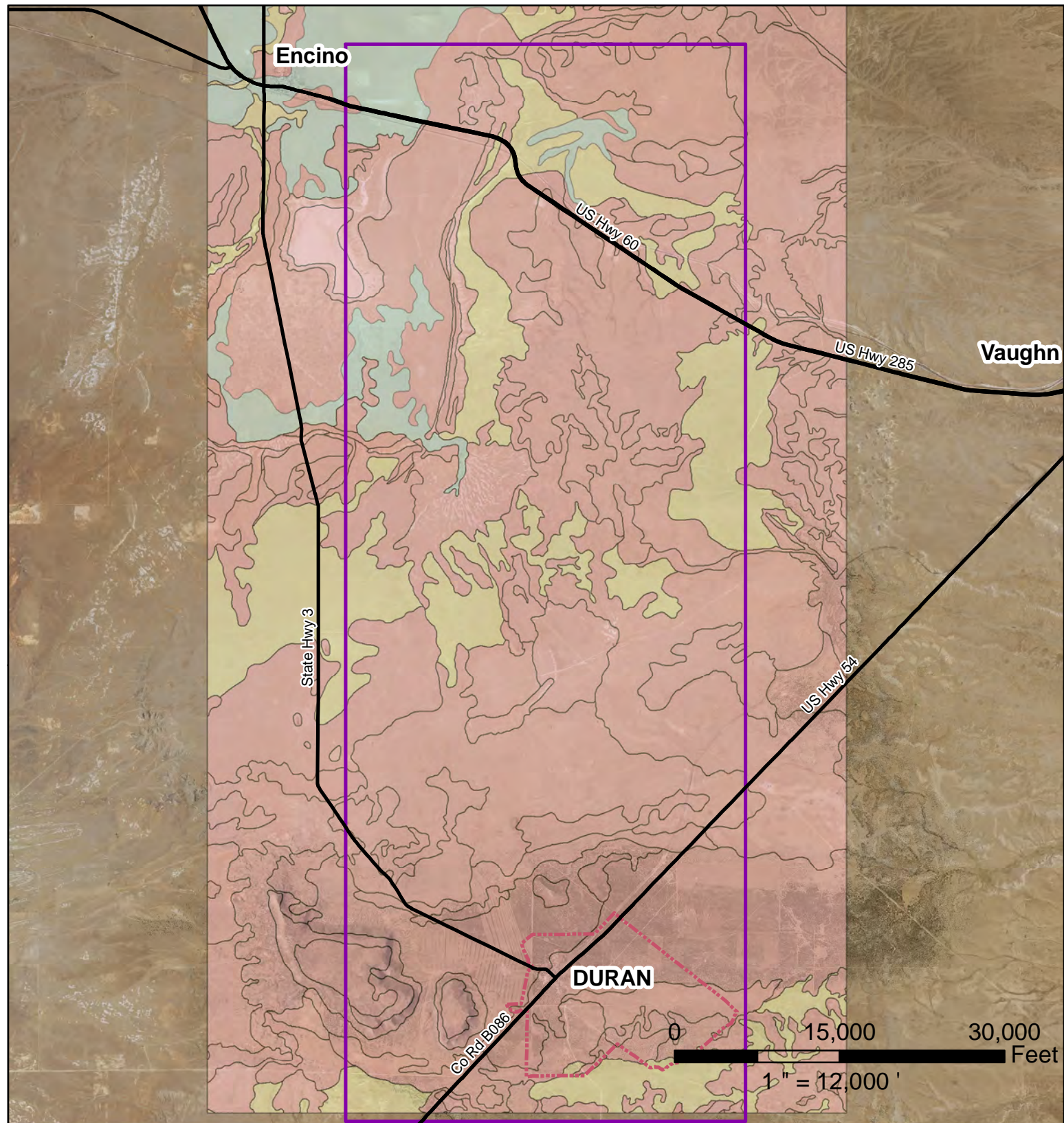
-  Roads
-  Project Area
-  Duran Boundary

Land Use




-  Agricultural
-  Residential
-  Commercial
-  Vacant Land

**Village of Duran
Water System PER**

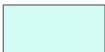
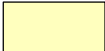
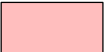
*Figure 2
Land Use*



Legend

-  Roads
-  Project Area
-  Duran Boundary

Farmland

-  All Areas Are Prime Farmland
-  Farmland of Statewide Importance
-  Not Prime Farmland

Village of Duran Water System PER

Figure 3
Important Farmland

2.2.2 SOILS

Soil data was obtained from the NRCS Web Soil Survey for Duran. Soil types within the study limits are listed by percent of area total in Table 2. Soil within the Duran limits is classified as loam, which is comprised of sand and silt and is considered ideal for agriculture uses. Location of soil types inside and outside of the boundary are shown in Figure 4.

Table 2 – Duran Soils

| Soil Name | Area (ac) | Percent |
|---|------------------|----------------|
| Penistaja loamy fine sand, hummocky, 1 to 8% slopes | 216.6 | 7.2% |
| Kim-Otero-Pastura complex | 23.0 | 0.8% |
| Penistaja fine sandy loam, 1 to 6% slopes | 178.2 | 5.9% |
| Kim-Otero-Pastura complex | 346.1 | 11.5% |
| Kim-Pastura-Tapia loams | 438.4 | 14.6% |
| Penistaja-Dean fine sandy loams, 1 to 5% slopes | 1177.6 | 39.2% |
| Penistaja fine sandy loam, 1 to 6% slopes | 566.0 | 18.9% |
| Tapia-Dean loams, 0 to 5% slopes | 56.6 | 1.9% |

2.2.3 WATER RESOURCES

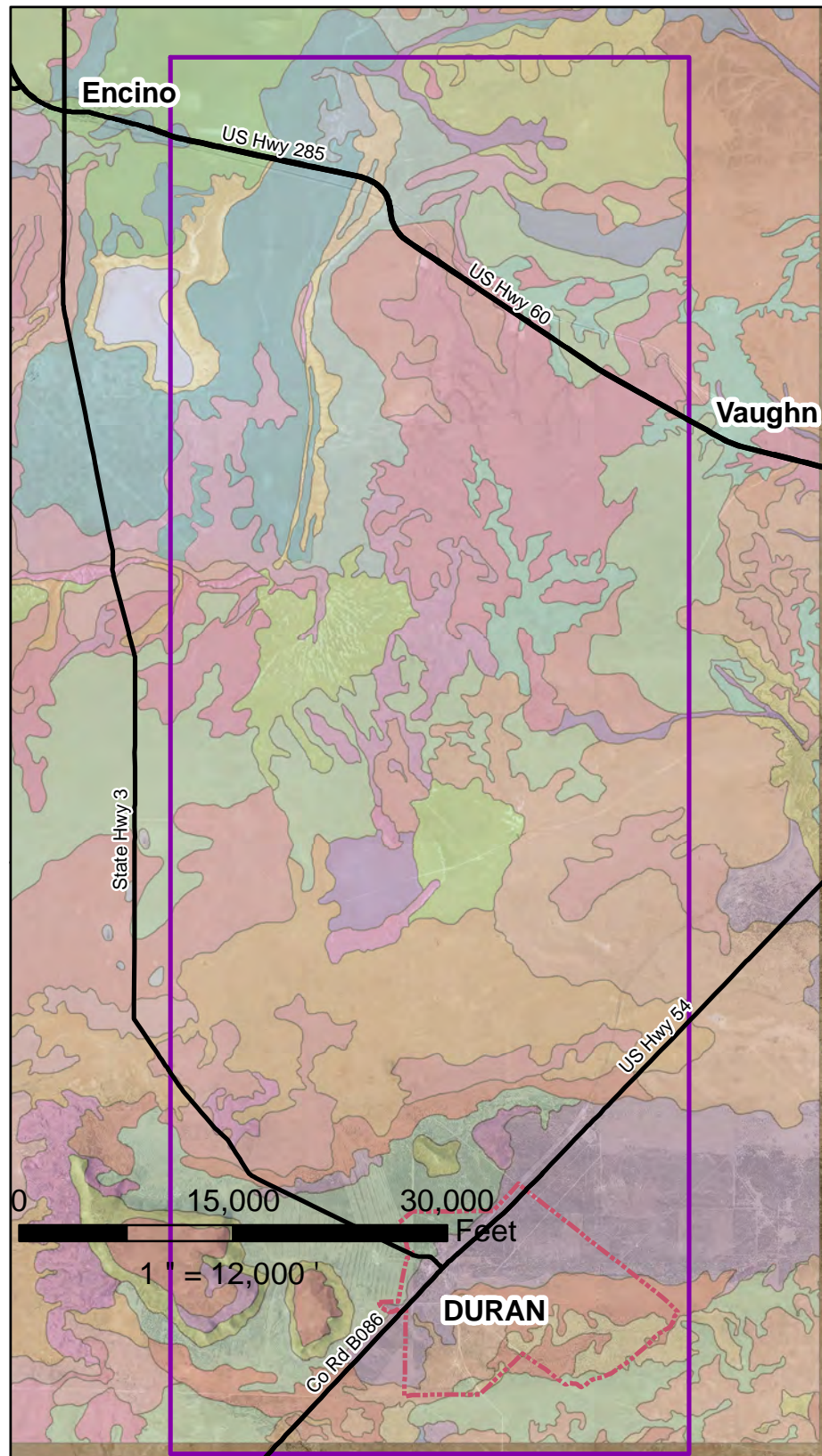
2.2.3.1 Surface and Ground Water

Surface water of the United States was obtained from the U.S. Geological Survey (USGS) National Hydrography Dataset (NHD). Surface water in the area drains in the northeast direction away from the town center via several ephemeral flow paths.

Well data was obtained from the New Mexico Office of the State Engineer/Interstate Stream Commission (OSE/ISC). There are several groundwater wells within the vicinity. Groundwater depth ranges between 208 feet to 830 feet. The two wells closest to the Duran boundary have water depths of 350 feet and 750 feet respectively. There are eight wells in the area with unknown depths and no drill logs. Figure 5 shows the surface water flow paths and locations of wells with their associated depth to ground water in Duran and the respective area outside of the boundary.

2.2.4 WETLANDS

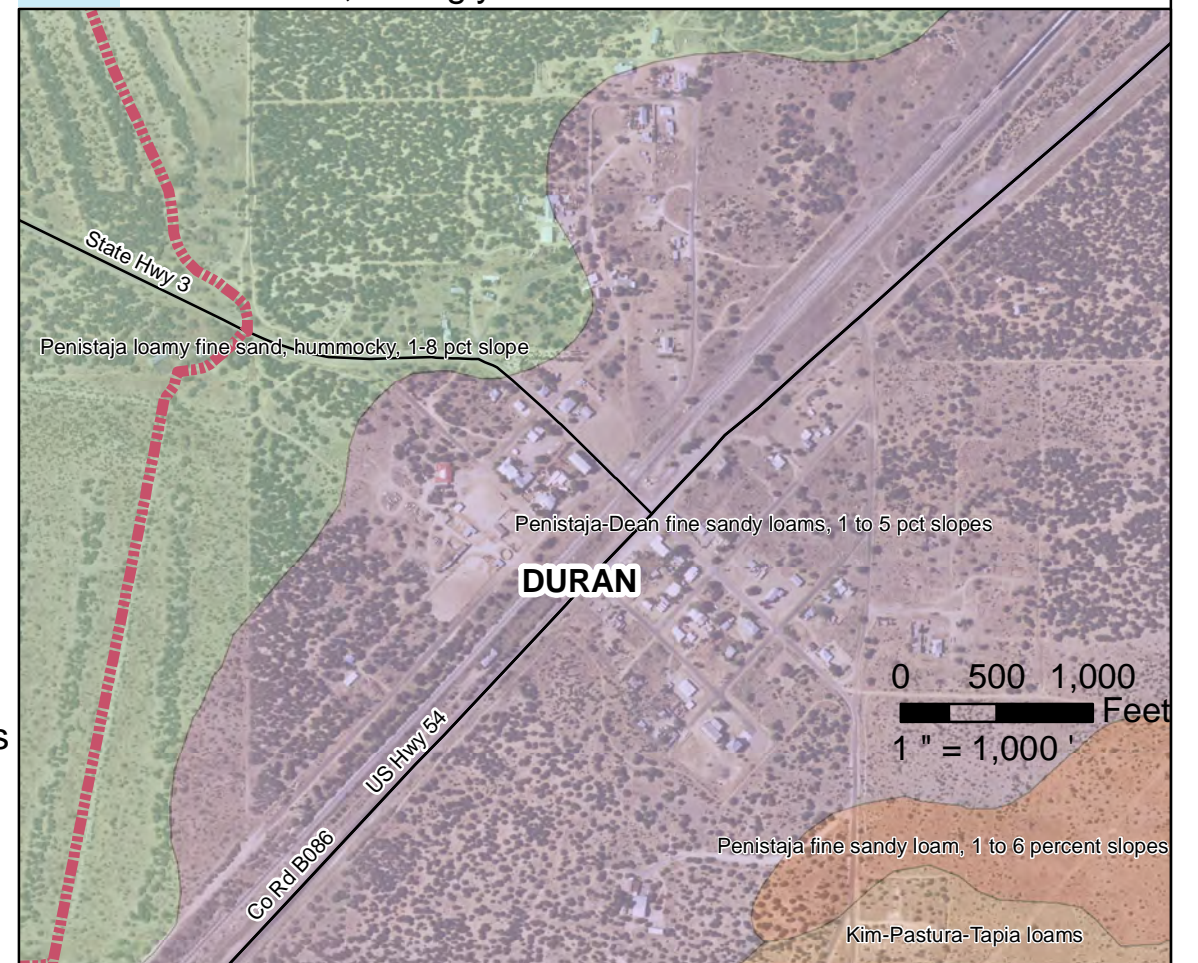
Wetlands are lands where saturation with water is the dominant factor determining the nature of soil development. The U.S. Fish and Wildlife Service (USFWS) provides



Soil Type

- Alicia loam, 1 to 6 percent slopes
- Bernal-Travessilla fine sandy loams
- Clovis and scholle soils
- Clovis loam, 0 to 5 percent slopes
- Dean loam, 1 to 9 percent slopes
- Gravel pit
- Hagerman-Dean complex, 1 to 5 percent slopes
- Harvey loam, 1 to 9 percent slopes
- Harvey-Dean loams, 1 to 9 percent slopes
- Ignacio fine sandy loam, 1 to 5 percent slopes
- Ildefonso fine sandy loam, 0 to 5 percent slopes
- Karde loam, saline
- Karde-Willard loams, saline
- Kim-Otero-Pastura complex
- Kim-Pastura-Tapia loams
- La Fonda loam, 1 to 9 percent slopes
- La Fonda-Rock outcrop complex
- Laporte-Rock outcrop complex
- Manzano loam, 0 to 1 percent slopes
- Manzano loam, saline substratum, 0 to 1 pct slopes
- Otero and Palma soils
- Pastura loam, 1 to 9 percent slopes
- Penistaja fine sandy loam, 1 to 6 percent slopes

- Penistaja loamy fine sand, hummocky, 1-8 pct slope
- Penistaja-Dean fine sandy loams, 1 to 5 pct slopes
- Playas
- Prewitt and Manzano soils
- Rance-Gypsum land complex
- Rock outcrop-Pinon-La Fonda complex
- Steep rock land
- Tapia loam, 0 to 5 percent slopes
- Tapia-Dean loams, 0 to 5 percent slopes
- Willard loam, strongly saline

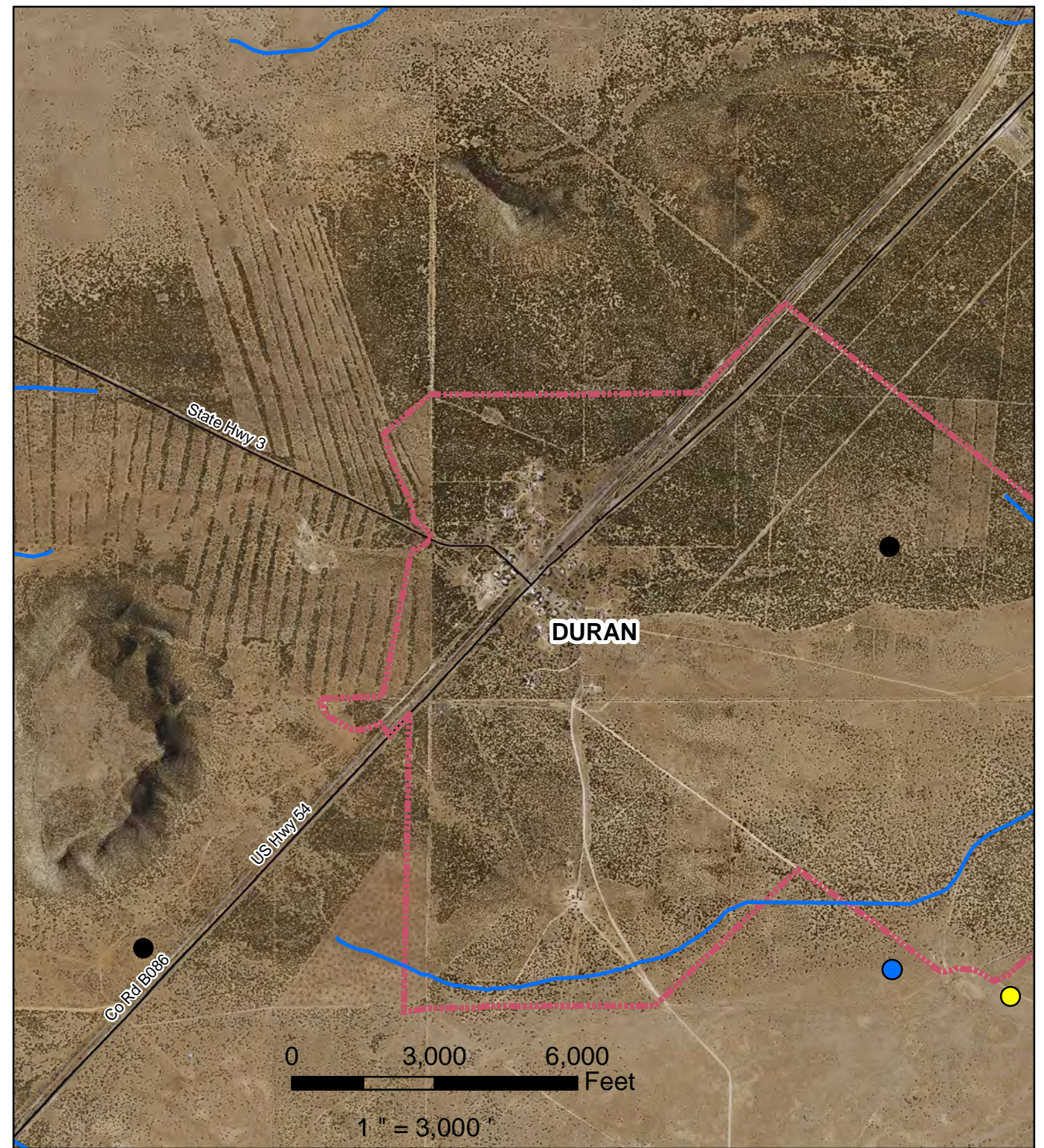
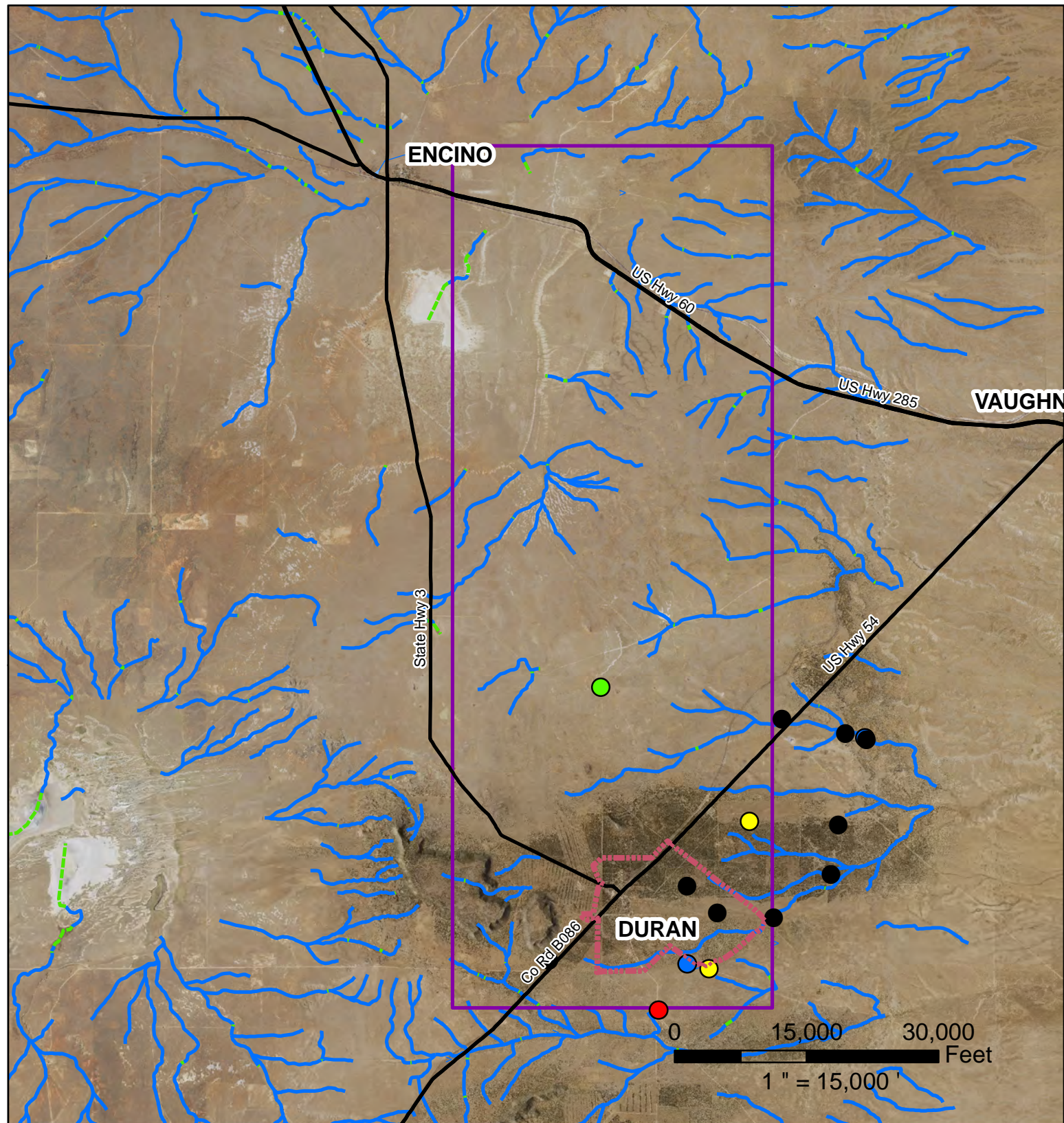


Legend

- Roads
- Project Area
- Duran Boundary

**Village of Duran
Water System PER**

**Figure 4
Soils**



Legend

- Roads
- ▭ Project Area
- - - Duran Boundary

Well Locations & Depth to Water

- Unknown Depth
- Less than 250 (ft)
- 250 - 500 (ft)
- 500 - 750 (ft)
- 780 (ft)

NHD Flowpaths

- Stream/River
- - - Artificial Path

**Village of Duran
Water System PER**

*Figure 5
Water*

information on the extent and status of the Nation’s wetlands through the National Wetlands Inventory (NWI). The Wetlands Geodatabase was downloaded from the NWI.

Duran does not contain any identified wetland areas within the study limits. The nearest area is classified as a “Freshwater Emergent Wetland” about a mile to the southeast of the boundary right on the border between Torrance and Guadalupe counties. Wetland classified areas are shown in Figure 6.

2.2.5 FLOODPLAINS

The Federal Emergency Management Agency (FEMA) has not completed a flood insurance study to determine the flood hazard of Duran. The surrounding area has been mapped and contains isolated “Special Flood Hazard Areas”. The flood hazard boundary map panel number 350133 0028 A, effective October 1, 2007, is included in Appendix A.

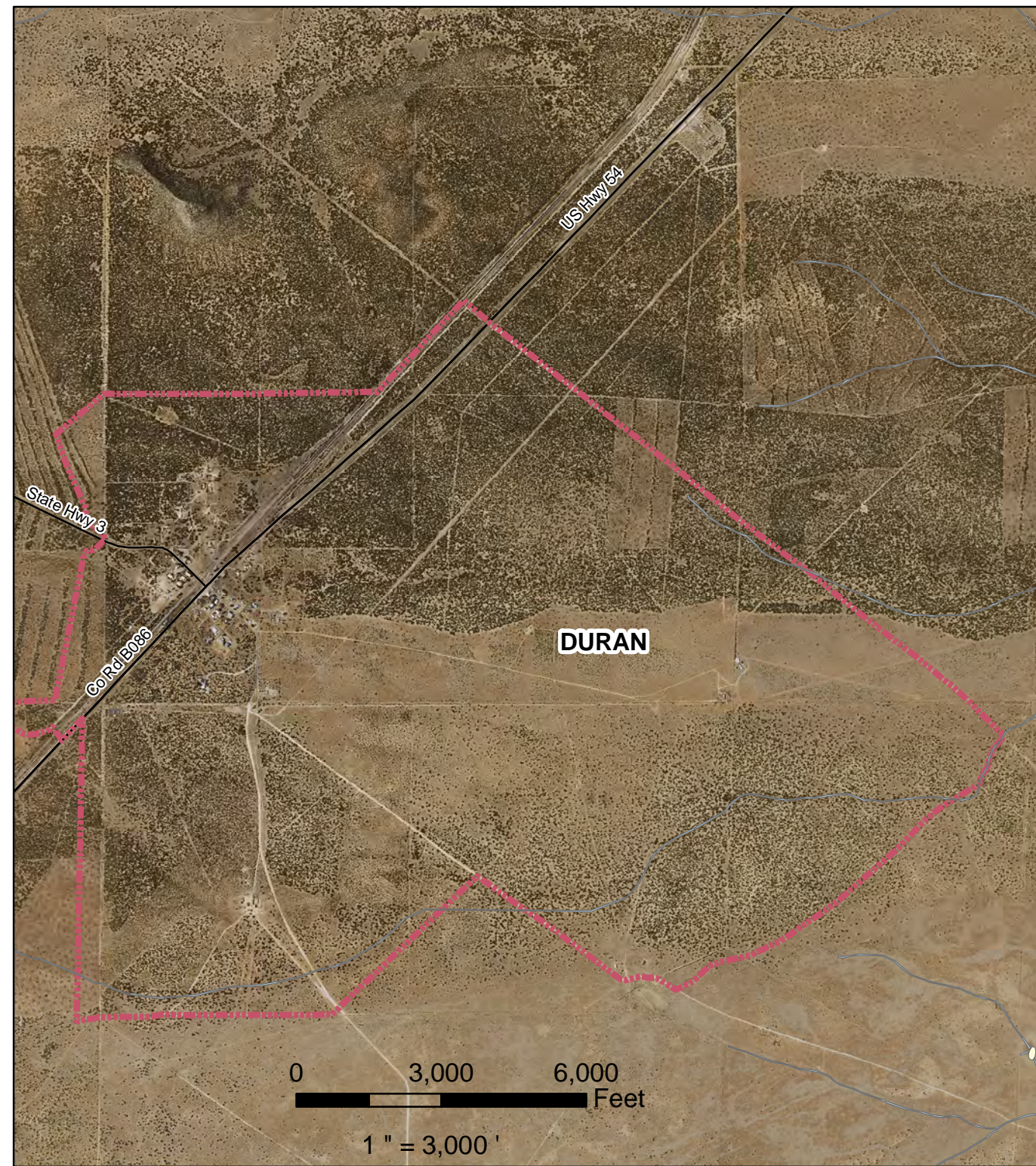
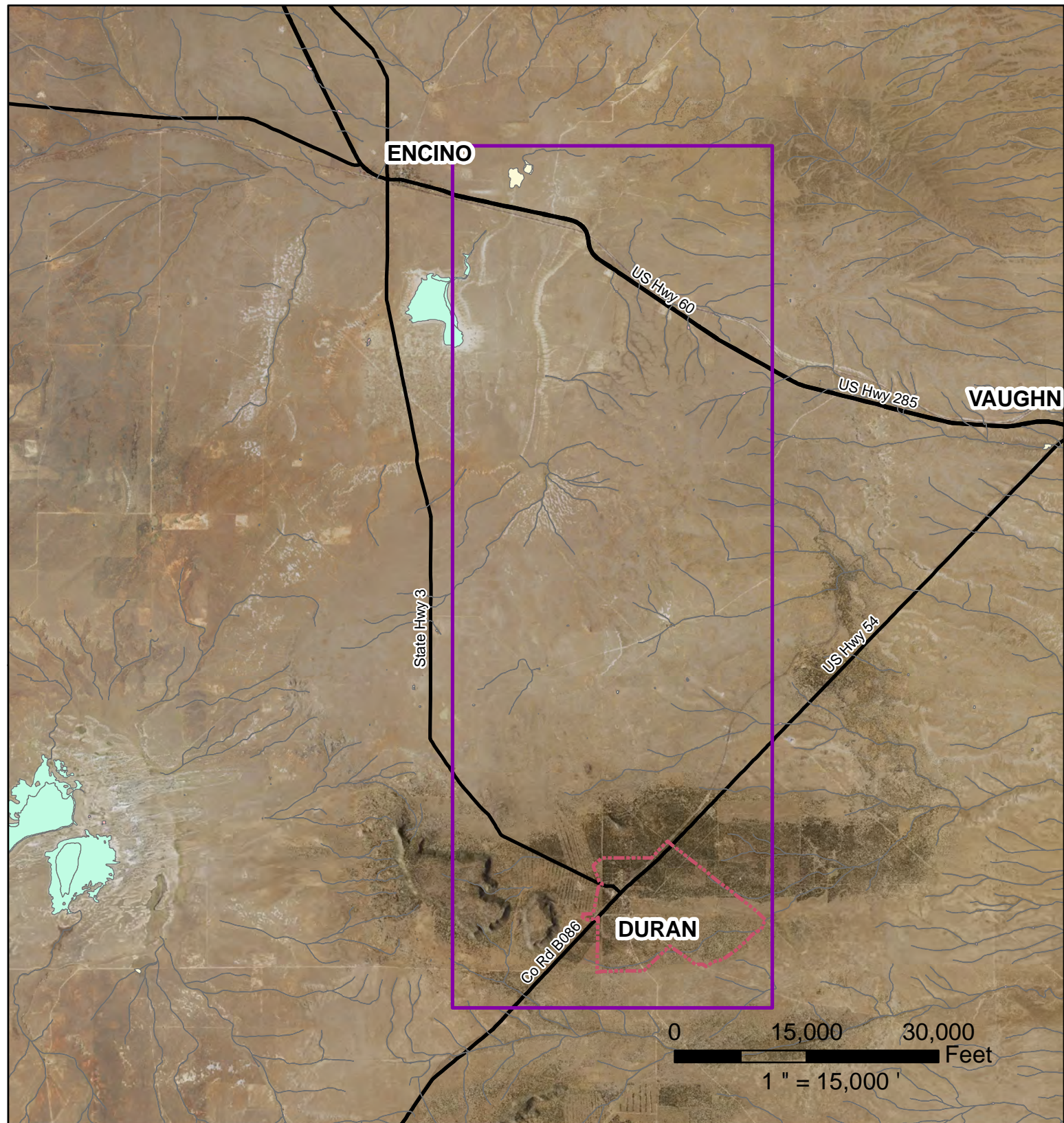
2.2.6 HISTORIC PROPERTIES

The National Park Service’s (NPS) National Register of Historic Places lists nine sites in Torrance County. Only one of these sites are within the Duran limits. All registered historic sites within Torrance County are listed in Table 3. The locations of the registered historic sites within the county limits are shown in Figure 7.

Table 3 – Registered Historic Sites

| Name | Address |
|----------------------------------|--|
| Mountainair Municipal Auditorium | SW corner of Roosevelt Ave. and Beal St., Mountainair, New Mexico |
| Shaffer Hotel | 103 W. Main St., Mountainair, NM 87036 |
| Abo State Monument | 10 miles west of Mountainair on north side of US 60 |
| Greene Evans Garage | Jct. of Broadway and Route 66, NW Corner; Moriarty, New Mexico 87035 |
| Moriarty Eclipse Windmill | Two miles west of Moriarty State Hwy 222 |
| Rancho Bonito | Along NM 55 approx. 25 miles south of Mountainair |
| Quarai Mission Ruins | 1 mile south of Punta de Agua |
| Willard Mercantile Company | 101 E. Broadway |
| Duran Historic District | Roughly bounded by NM 3, Vidal and East Streets. and Park Ave. |

Any improvements in the Duran Historic District will be coordinated appropriately with the overarching agencies to preserve the integrity of the historic site.



Legend

- Roads
- Project Area
- Duran Boundary

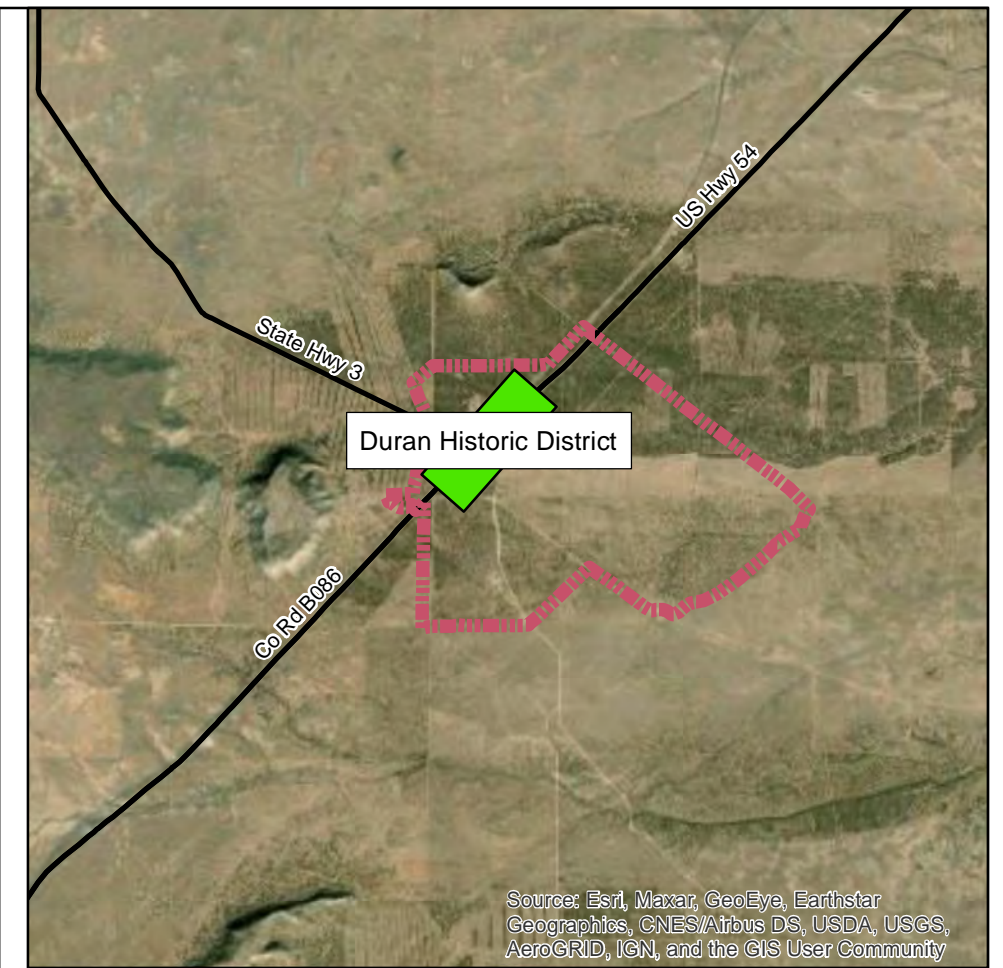
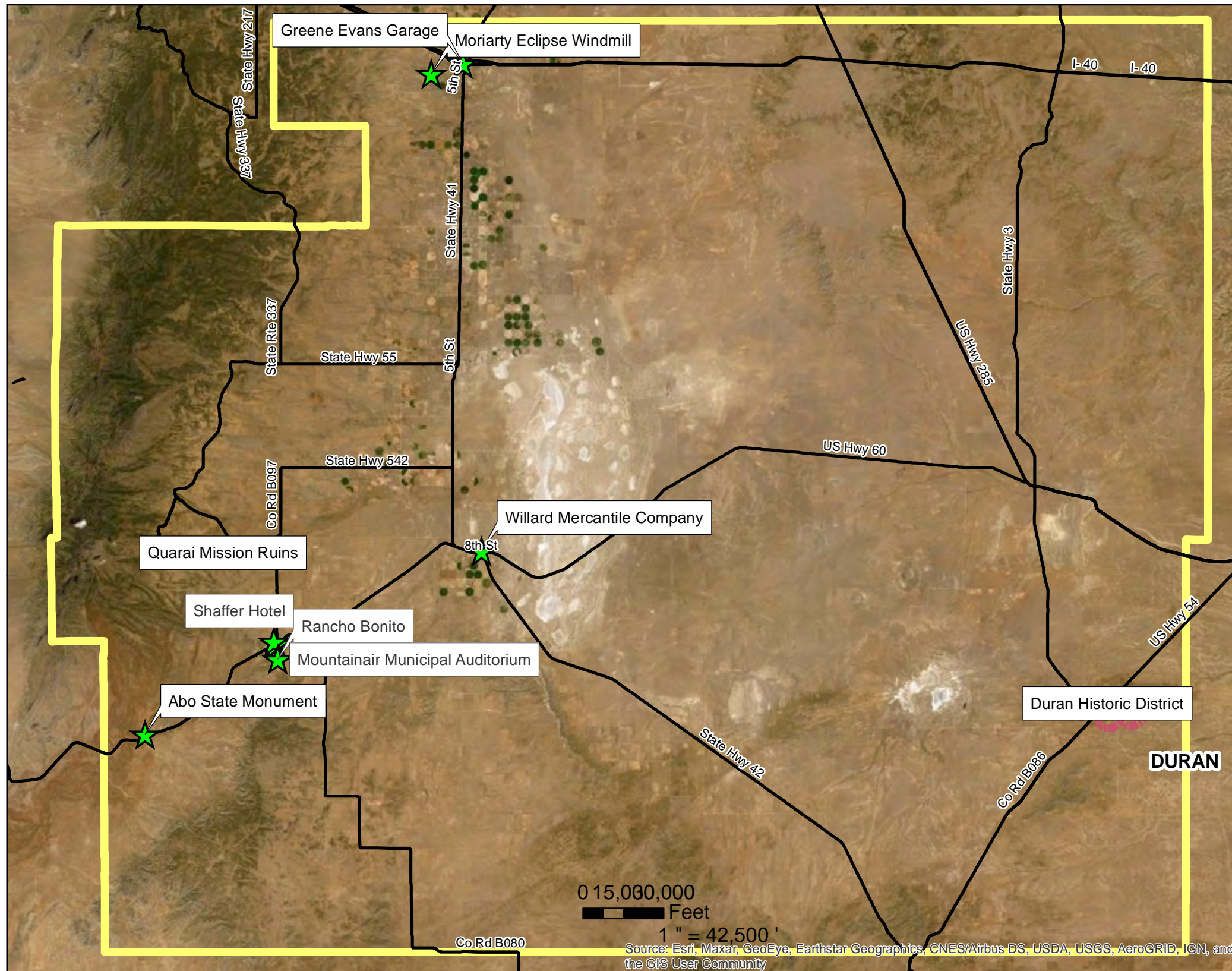
Wetland Type

- Freshwater Emergent Wetland
- Freshwater Forested/Shrub Wetland
- Freshwater Pond

- Lake
- Other
- Riverine

**Village of Duran
Water System PER**

*Figure 6
Wetlands*



Legend

- Roads
- Torrance County
- ▭ Duran Boundary
- ★ Historic Sites
- Historic District

**Village of Duran
Water System PER**

**Figure 7
Historic Sites**

2.2.7 THREATENED OR ENDANGERED SPECIES

The USFWS is responsible for protecting the many plant and animal species that are threatened with extinction because of human activities. USFWS Critical Habitat Portal was used for information regarding threatened or endangered species and important wildlife habitats that could be affected by water system improvements. While no designated critical habitats are identified in the Duran limits, two protected species are listed as being known or believed to inhabit Torrance County. The protected species of Torrance County are provided in Table 4.

Table 4 – Threatened or Endangered Species in Torrance County

| Group | Common Name | Scientific Name | Status |
|--------------|----------------------|----------------------------------|---------------|
| Birds | Mexican Spotted Owl | <i>Strix occidentalis lucida</i> | Threatened |
| Birds | Yellow-billed Cuckoo | <i>Coccyzus americanus</i> | Threatened |

2.2.8 SOCIOECONOMICS, ENVIRONMENTAL JUSTICE

Executive Order 12898 established the requirement to address environmental justice concerns within the context of agency operations. As part of the National Environmental Policy Act (NEPA) process, agencies are required to identify and address disproportionately high and adverse human health or environmental effects on minority or low-income communities (Council on Environmental Quality, 1997).

The American Community Survey (ACS) produces population, demographic, and housing unit estimates. The 2019 American Community Survey 5-Year Estimates lists median household income and poverty status in the past 12 months of families by family type. Socioeconomic data was compiled for New Mexico, Torrance County, and Duran, where the project is located, as shown in Table 5. The survey estimates that 17 families live within Duran. Values for median household income and percent of persons in poverty were not available. Although those measures were not available for Duran, the project is not expected to result in disproportionately high and adverse human health or environmental effects but will instead improve conditions for an area with a higher percentage of persons in poverty.

Table 5 – Income and Poverty Estimates

| 2019 ACS 5-Year Estimates | Median Household Income | Mean Household Income | Total Families | Persons in Poverty (%) |
|---------------------------|-------------------------|-----------------------|----------------|------------------------|
| New Mexico | \$49,754 | \$69,077 | 780,249 | 19.1% |
| Torrance County | \$36,120 | \$50,947 | 5,644 | 23.7% |
| Duran | - | \$45,212 | 17 | - |

2.3 POPULATION TRENDS

Population data was obtained from U.S. Census Bureau for 1990, 2000, 2010, and 2020, and additional data was obtained from the University of New Mexico Geospatial and Population Studies Population projections. Torrance County posted the highest growth rate among counties during the 1990’s at 64.4%. The county’s population began decreasing by 5.5% since 2010. The project planning period is 20 years and projected through 2040. The population of Duran was 19 at the time of the 2000 census and 35 in 2010. Although there was such a large increase in population between 2000 and 2010, the population stabilized over the next 10 years with an increase of only 2 people. The town is not expected to have significant population growth in the near future. Given this recent historical trend of population change, it is conservatively assumed for the purposes of this report that the population of Duran will increase at a rate of 1% per year from 2020 to 2040. Table 6 lists census data for the State of New Mexico, Torrance County, and Duran and the projected population estimate through 2040.

Table 6 – Census Data

| Location | 1990 Census | 2000 Census | 2010 Census | 2020 Estimate | 2040 Estimate |
|-----------------|-------------|-------------|-------------|---------------|---------------|
| New Mexico | 1,515,069 | 1,819,046 | 2,065,194 | 2,106,981 | 2,132,755 |
| Torrance County | 10,285 | 16,911 | 16,368 | 15,531 | 13,356 |
| Duran | - | 19 | 35 | 37 | 46 |

2.4 COMMUNITY ENGAGEMENT

Duran will give public notice and hold public meetings to inform water customers prior to any construction projects. Over recent years the Town of Vaughn has operated the system as part of their system and anything related to the Duran portion of the system has been handled through Vaughn council meetings. Recently Torrance County has expressed an interest in assisting to improve the system and possibly holding public meetings regarding improvements to the system. The Community of Duran is located within Torrance County, while the Town of Vaughn is located within Guadalupe County.

3 EXISTING FACILITIES

3.1 EXISTING SYSTEM

The Duran Water System consists of three primary components: a booster station, two storage tanks, and distribution system pipes. Figure 8 shows a map of the water system, and Figure 9 shows the hydraulic profile of the system.

3.1.1 SUPPLY

The Duran portion of the system is supplied through a connection to the main Vaughn Duran Water System. The Vaughn Duran Water System is solely supplied through ground water well withdrawals. The Vaughn wells are located in a wellfield northeast of Encino, roughly two miles north of Hwy 60. Table 7 summarizes information for ground water wells that serve the Vaughn Duran system and pumping capacity in gallons per minute (gpm). Not much is known about the full Vaughn Duran System and the lines that connect the wells to the Duran Booster station. Supply is sufficient for the Duran portion of the system.

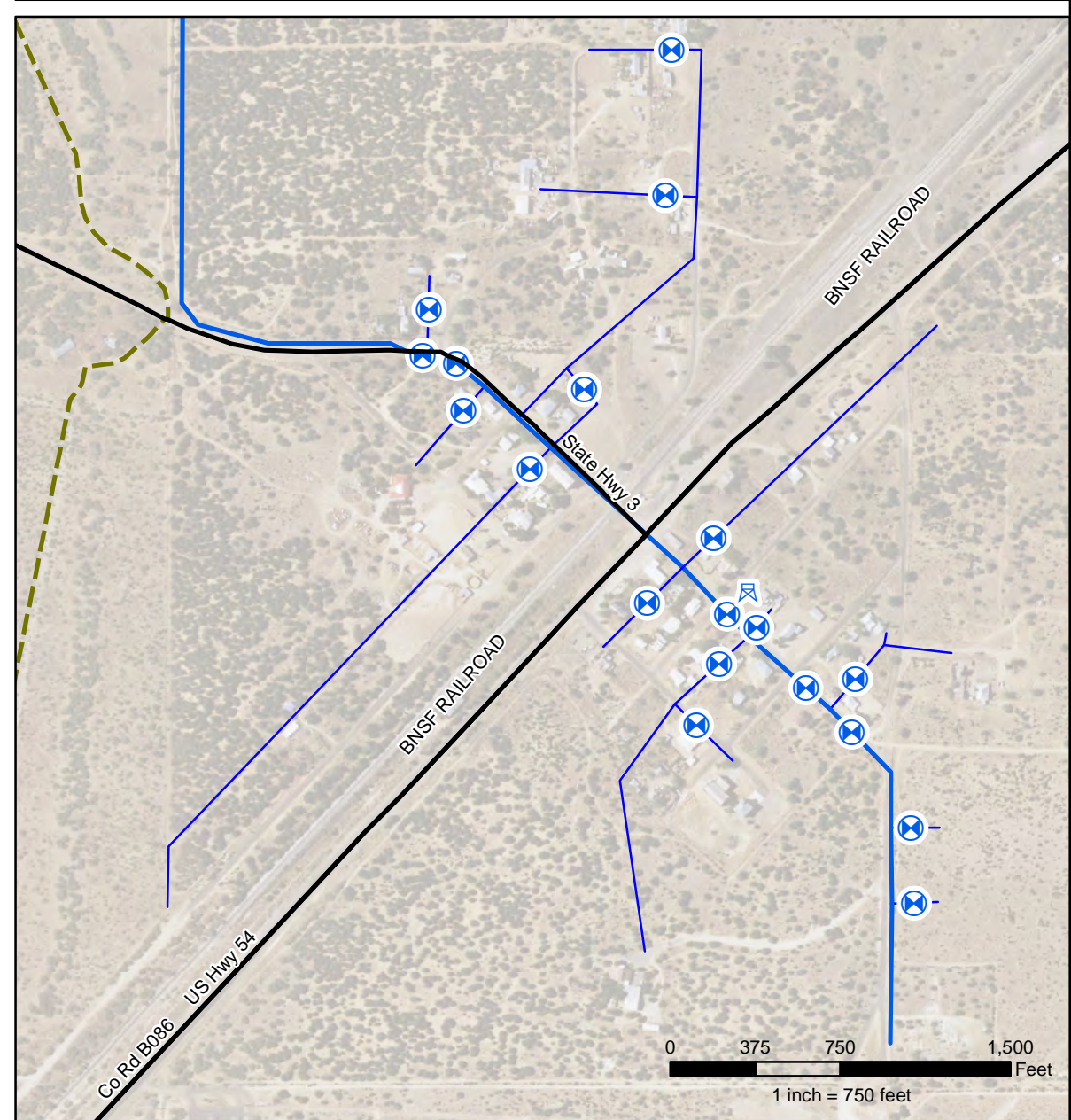
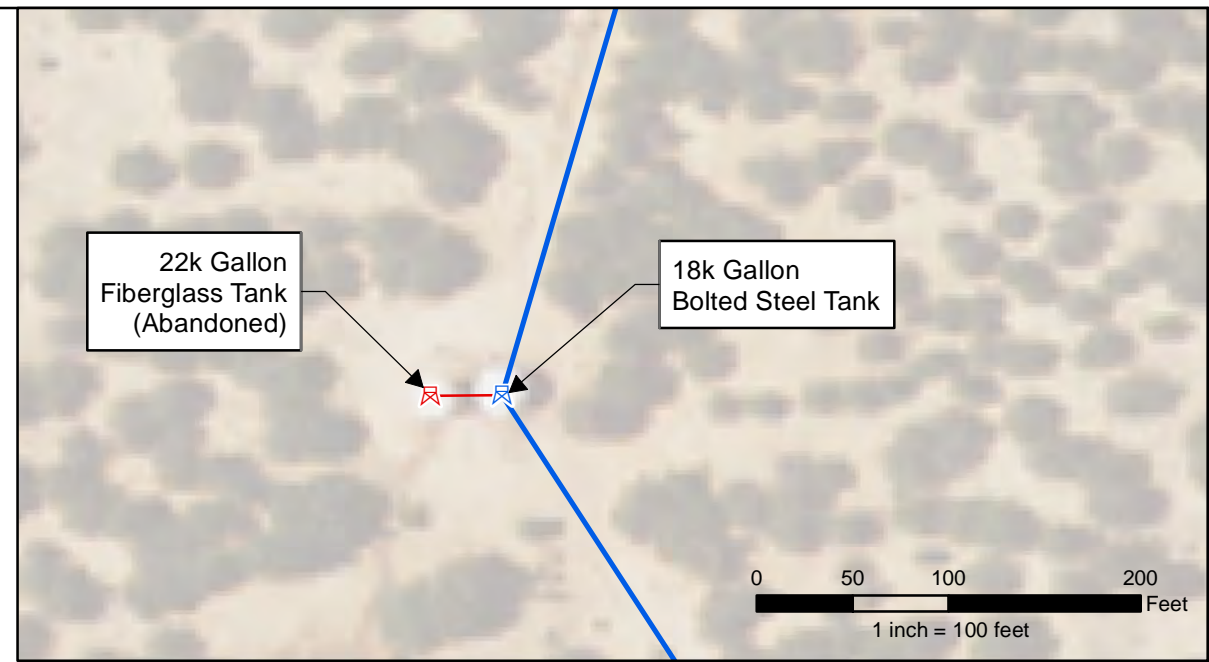
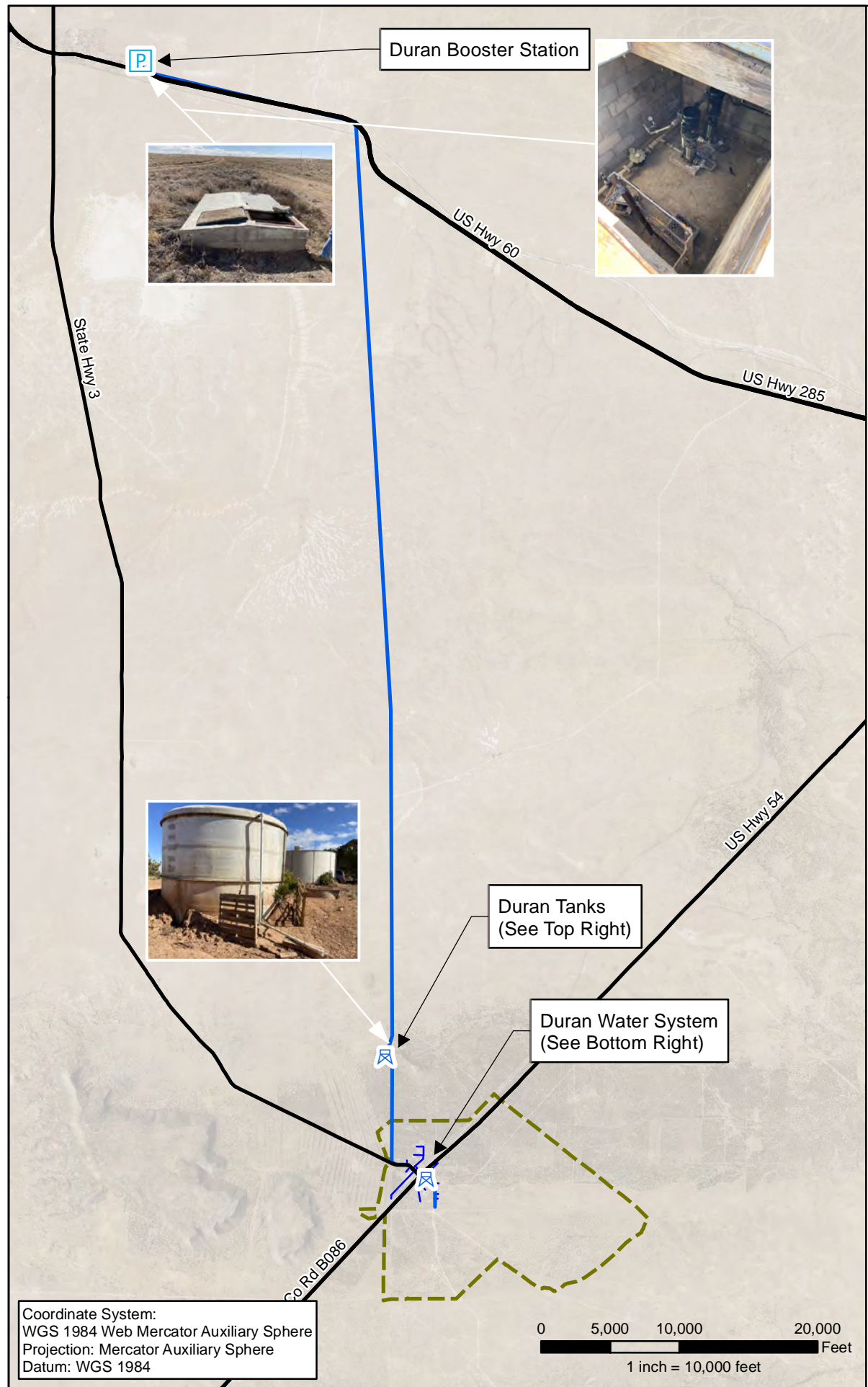
Table 7 – Ground Water Well Data

| Name | Total Depth (feet) | Draw Down Water Depth (feet) | Static Water Level (feet) | Well Diameter (inches) | Pump Capacity (gpm) |
|---------|--------------------|------------------------------|---------------------------|------------------------|---------------------|
| Well #4 | 900 | 100 | 200 | 13 | 100 |
| Well #5 | 900 | 90 | 105 | 13 | 150 |
| Well #7 | 900 | 160 | 200 | 10 | 100 |
| Well #8 | 900 | - | 250 | 10 | 150 |

Historical water billing demand was received for the Duran system from Vaughn for the individual service connections in the town, there is no master meter for the bulk water connection. The average demand for treated water is approximately 890,564 gallons per month. Table 8 lists the recent averages for the 41 connections in Duran for January through August of 2021; the full list of connections is located in Appendix B with personal information redacted. For 41 connections the average daily use is calculated to be approximately 715 gallons per day which includes domestic and ranching use.

Table 8 – Billed Water Demand 2021

| | |
|--------------------------------|----------------|
| Avg. Monthly Use (gal) | 890,564 |
| Daily Average Use (gal) | 29,285 |



Legend

- Duran Boundary
 - Water Tank
 - Roads
 - Pump
 - Valve
- Diameter**
- 2-inch PVC
 - 2 1/2-inch PVC
 - Abandoned

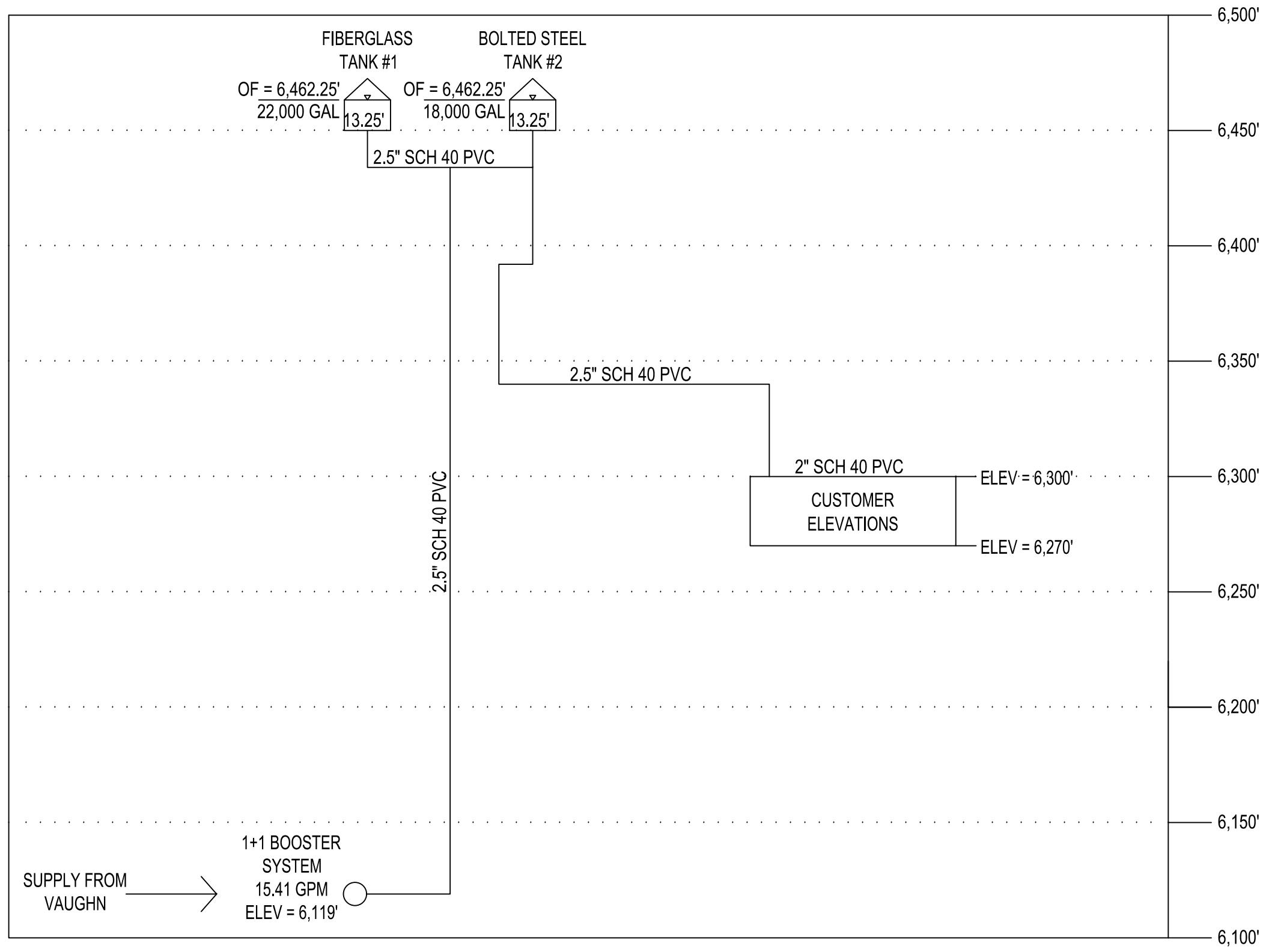


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**Village of Duran
Water System PER**

**Figure 8
Existing Water System**

Coordinate System:
WGS 1984 Web Mercator Auxiliary Sphere
Projection: Mercator Auxiliary Sphere
Datum: WGS 1984



LEGEND

- OF ELEV, CAPACITY, EFF. DEPTH STEEL RESERVOIR
- CAPACITY, GND ELEV BOOSTER STATION
- WATER LINES
- CUSTOMER SERVICE AREA

ABBREVIATIONS

| | |
|------|--------------------|
| EFF | EFFECTIVE |
| ELEV | ELEVATION |
| GPM | GALLONS PER MINUTE |
| OF | OVERFLOW ELEVATION |

NOTES

- HYDRAULIC PROFILE IS A SCHEMATIC REPRESENTATION OF THE WATER SYSTEM AND DOES NOT INCLUDE ALL PIPES OR VALVES.



Village of Duran
Water System PER
Figure 9
Hydraulic Profile

3.1.2 STORAGE AND BOOSTER PUMP STATIONS

The Duran system includes one operational storage tank and one abandoned storage tank; refer to Table 9 below. Both tanks are located at a single location to the northwest of the village. The abandoned tank is a 22,000-gallon fiberglass tank which is currently sitting empty and appears to be in very poor shape; see Figure 10. The tank currently in use is a 18,000-gallon bolted steel tank that was constructed more recently although the year of installation of both tanks are unknown; see Figure 11. Water is transferred to the 18,000-gallon tank via a 2.5-inch SCH 40 PVC pipe from the Duran booster station near northeast of Encino. The booster station consists of a 1+1 configuration of Grundfos pumps with the design points as shown in Table 10 below. The pumps are controlled via an electromechanical auto relay system. Disinfection to the water is done while the water is in the Vaughn system and no additional disinfection is added once the water reaches the Duran tank. Water age/quality is thought to be relatively safe but is unknown once it reaches the system. Water operators take chlorine samples periodically but results were not provided for this PER. It is reported that the Duran townspeople use bottled water for drinking due to taste.

Table 9 – Storage Tank Data

| Name | Ground Elevation (feet) | Volume (gallons) |
|-----------------|--------------------------------|-------------------------|
| Steel Tank | 6,450 | 18,000 |
| Fiberglass Tank | 6,449 | 22,000 |

Table 10 – Booster Pump Station Data

| Name | Ground Elevation (feet) | Design Head (feet) | Design Flow (gpm) |
|-----------------------|--------------------------------|---------------------------|--------------------------|
| Duran Booster Station | 6,119 | 397 | 15.41 |



Figure 10 – Fiberglass Tank



Figure 11 – Bolted Steel Tank

3.1.3 DISTRIBUTION

The distribution component of the Duran water system consists of nearly 84,500 feet, or 16 miles of pipeline. The mainlines vary in diameter from 2 inches to 2.5 inches. Table 11 reports the approximate lengths of pipe present in the distribution system by diameter.

Table 11 – Pipe Present in Distribution System

| Pipe Diameter (inches) | Length (feet) |
|------------------------|---------------|
| 2 | 3,800 |
| 2.5 | 80,700 |
| TOTAL | 84,500 |

Also present in the distribution system are 41 service connections and approximately 20 isolation valves. Elevations vary from 6,442 feet, at its highest in the southeast by the tanks, to 6,112 feet, at its lowest in the northwest by the booster station. Air release valves were observed along the transmission line between the booster station and the Duran Tanks, it is estimated that there is a minimum of twelve (12) air valves due to the topography. The water system is divided into two distinct sections by the BNSF rail line into a northwest section and a southeast section. However, both sections are part of a single pressure zone.

3.2 HISTORY

The original water system has been in service since the mid-1970s. However, records for installation are not available for most of the infrastructure. Work was done on the system to replace a large portion of the piping in town in 2007; reportedly all the piping except the portions under paved roads were replaced. In addition, the booster pumps were reportedly replaced in 2014 and are relatively new and in good condition.

3.2.1 SYSTEM OWNERSHIP

The Duran System ownership is unclear. After the system was installed in the 1970s, Duran operated it for at least a decade before enlisting Vaughn to take over operation and management of the system. Meeting minutes from a Vaughn council meeting on August 13, 1985 confirm that Vaughn met with Duran on August 9th of that year to discuss the arrangement. Vaughn passed a motion during the August 13th meeting to pursue takeover of the system.

On July 8, 1986, the water lease agreement went into effect to deliver water to Duran. The agreement was set to continue until June 30, 1988. Details on billing rates, meter deposits, and other aspects of the agreement were addressed in the document. Under the document, the Town (Vaughn), at its expense agreed to procure, furnish, install, operate, and maintain all facilities, rights-of-way, and easements necessary for the purpose of furnishing and measuring such service. Duran, at its expense, agreed to procure and furnish all rights-of-way and easements necessary for receiving, applying, and utilizing water. Documentation could not be found to establish whether the agreement ended officially in 1988 or if Vaughn continued to operate the system in the years following the agreement.

On September 25, 2005 Resolution # 261 was signed by the Duran Mutual Domestic Water Consumer's Association to transfer ownership of the system to the Town of Vaughn. The resolution was signed by the President of the Duran Association as well as two others; it is unclear whether this cemented the change in ownership or if the necessary subsequent steps to officially transfer ownership were completed. However, records were found on the New Mexico Secretary of State Website under the Corporate and Business Services Lookup that suggest that Duran let the "Duran Mutual Domestic Water Consumers Association" entity expire on August 20, 2006 in preparation or as a result of Vaughn absorbing the system. The 2006 date of expiration is just under a year from when Resolution #261 was signed by Duran. At the point of expiration, the Duran Mutual Domestic Water System ceased to exist. Ongoing discussions will need to occur by the parties involved to determine who will be moving forward with the operation, maintenance, and ownership of the system. The documents referenced above are included in Appendix C.

3.3 CONDITION OF EXISTING FACILITIES

3.3.1 WATER MODEL

A model of the water system was developed using the InfoWater Suite 12.4 from Innovyze to evaluate the condition and capacity of the existing water system and to evaluate alternative solutions to mitigate weaknesses in the system. The model was used to provide information on existing system pressures and available fire flows. This model and its corresponding output provides the basis for identifying the capacity and condition of the current system.

3.3.2 SUPPLY

As stated in Section 3.1.1, the Duran Water System is supplied by four wells. Supply from the wells is conveyed via a single transmission line to the Duran system, boosted at the Duran booster station site, and delivered to the Duran tank site.

3.3.2.1 Capacity and Condition

The combined capacity of the four wells is 500 gpm; well over the 20.41 gpm average demand from the Duran flow data provided by Vaughn. It is assumed that the supply is sufficient to provide both Vaughn and Duran with water as Duran's water need is a magnitude lower than the available supply in addition to no foreseen water scarcity on Vaughn's behalf. However, the supply to Duran via the booster station lacks redundancy. The entire distance traversed from the Duran booster station to the Duran tank site is covered by a single 2.5-inch PVC transmission line with a series of air release valves which help designate the alignment. The transmission line is the only source of supply for the community and has no redundancy. In the past, the line has gone offline leaving Duran without water for an extended amount of time.

The supply infrastructure is generally in good condition. However Duran's reliance on the 2.5-inch PVC transmission line to deliver the water to Duran is an issue.

There have been a couple times in Duran's history where a leak has occurred in the 2.5-inch transmission line. At these times, Duran has been without water until the leak was located and fixed.

3.3.2.2 Water Quality

The water supplied from the wells is disinfected at Vaughn facilities. The New Mexico Environment Department (NMED) is the jurisdictional agency responsible for water quality standard setting for the Vaughn Duran Water System. NMED's Drinking Water Watch database reported violations in 2021 that necessitated public notices as well as other violations in previous years but all have been resolved as of now. The system has not had recent unresolved water quality violations.

3.3.3 STORAGE AND BOOSTER PUMP STATIONS

Both of the Duran tanks are ground level tanks. An additional decommissioned elevated tank is located at the Fire Station. This tank mostly serves as a historical landmark for the Town. Both tanks at the tank site are visibly aged with the steel tank in better condition than the fiberglass tank. The fiberglass tank is extremely degraded and rehabilitation is unlikely. Although the steel tank is in better condition, it is still in bad

condition and requires replacement to provide longevity and reliability to the system as it is currently the only form of storage for the whole village.

The booster pump station appears to be in relatively good condition with a decent amount of lifespan left; no work is anticipated to be necessary for the booster station in the near future.

3.3.4 DISTRIBUTION

3.3.4.1 *Pressures and Fire Flows*

System pressures and flows were observed in the water model, and match closely with actual observed conditions. Overall customer pressures seem to be adequate with the pressures observed between 46 - 81 psi based on tank level; see Figure 12. Generally pressures between 30 psi and 100 psi are acceptable for normal water system operations.

Standard fire flow recommendations include a minimum flow rate of 500 gpm at each hydrant in a system (AWWA M31, 2008). The current system is not designed to provide fire protection due to the configuration and size of the piping; in addition, there are no fire hydrants. Fire flow analysis is not included as part of this report for this reason.

3.3.4.2 *Distribution Piping*

Most of the distribution system piping was installed in the 1970's when the system was constructed and replaced in 2007. The current distribution system piping has small diameter pipes and limited looping but appears to function adequately for Duran's needs. Figure 13 shows the distribution system mainlines by diameter. Looping within the system could improve service resiliency and redundancy for emergencies and maintenance.

3.3.4.3 *Valves*

Record drawings of the system are not available.

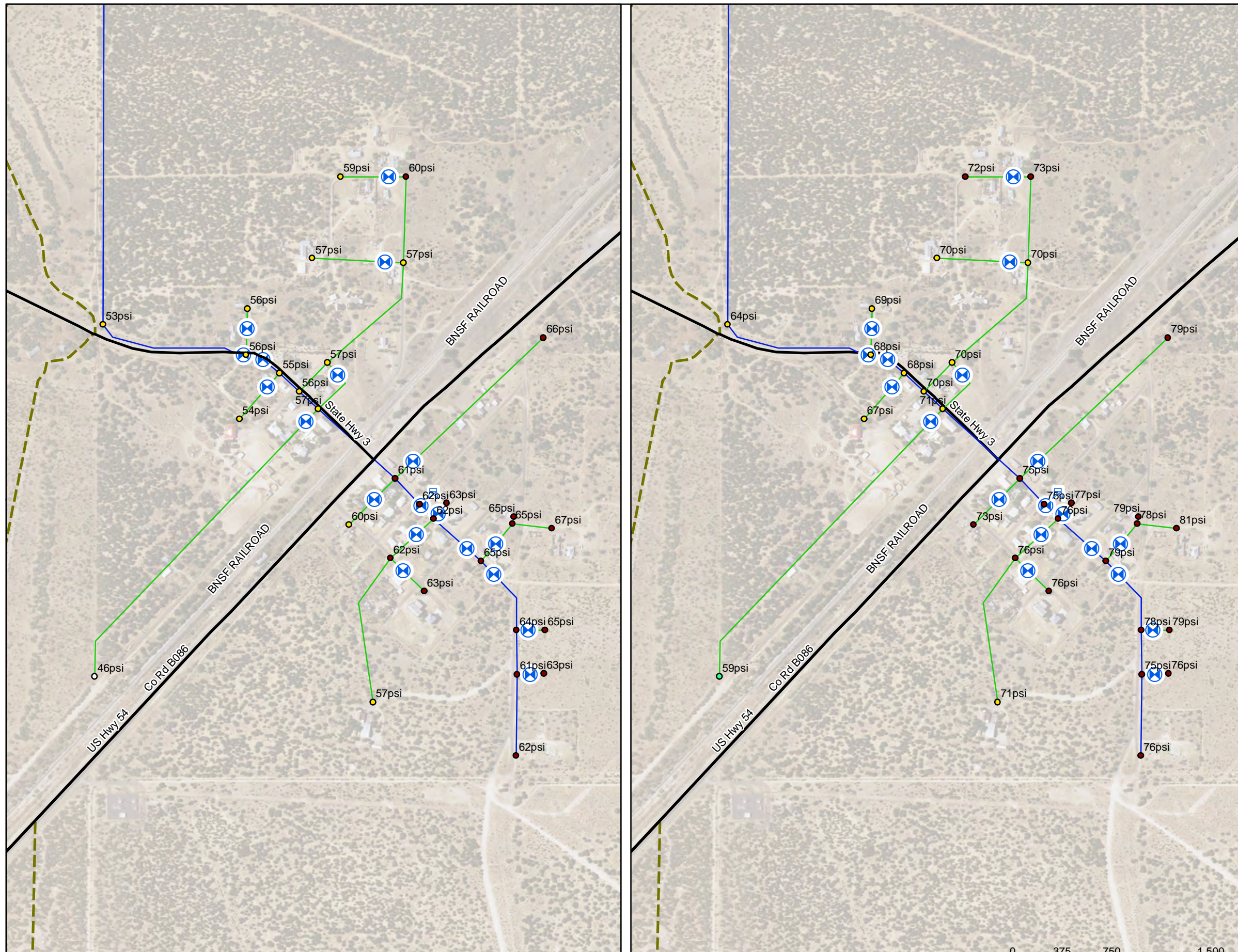
Figure 13 shows the approximate locations of the at least 19 valves present in the system which can be utilized to isolate individual areas for maintenance or repair. A regular valve exercising program would improve system operations as well as create records on the valve locations.

3.3.4.4 *Asset Management Plan*

There is currently no asset management plan in place.

3.3.4.5 *Energy Consumption*

Energy consumption data for the system is currently unavailable



- Legend**
- Duran Boundary
 - ⊗ Tanks
 - ⊗ Valves
- Pressures**
- 0 psi - 40 psi
 - 40 psi - 50 psi
 - 50 psi - 60 psi
 - 60 psi - 70 psi
- Diameter**
- 2-inch PVC
 - 2 1/2-inch PVC



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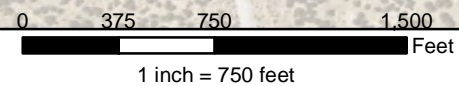
**Village of Duran
 Water System PER**

**Figure 12
 Existing System Pressures**

Projection: Mercator Auxiliary Sphere
 Datum: WGS 1984

Minimum Pressures

Maximum Pressures



3.4 FINANCIAL STATUS OF ANY EXISTING FACILITIES

The water system is currently being operated as part of the Vaughn Duran Water System. As stated in Section 3.2.1, ownership is unclear at this point. Due to this reason financial status of the Duran facilities is unknown.

There are no known outstanding grants, loans, or debt service for the facilities serving Duran.

3.4.1 RATES

The water rates for Duran are established and collected by Vaughn based on volume of water use per month at each customer meter. See Table 12 below.

Table 12 – Duran Water Rates

| Units | Rate |
|---------------------------|---------------------|
| Base Rate (3,000 gallons) | \$26.25 |
| Next 2000 gallons | \$2.56/1000 gallons |
| Next 3000 gallons | \$2.87/1000 gallons |
| Next 2000 gallons | \$3.19/1000 gallons |
| Next 500,000 gallons | \$2.87/1000 gallons |

3.4.2 DEBTS AND RESERVE ACCOUNTS

Duran currently carries no existing debt. Due to the ownership uncertainties of the system it is unclear whether the debt that Vaughn carries should be factored into this.

3.5 WATER/ENERGY/WASTE AUDITS

Water, energy, or waste audits have not been conducted on the Duran Water System.

4 NEED FOR PROJECT

4.1 HEALTH, SANITATION AND SECURITY

The existing Duran Water System has several weaknesses to be addressed by a capital improvement project. The primary concerns are:

- Limited storage;
- Uncertain future water source; and
- General lack of redundancy and resiliency.

4.2 AGING INFRASTRUCTURE

The age of the existing system varies but the infrastructure is estimated to generally range between 15 and 50 years old. The average useful life for water pipelines is 50 years for most pipe types. Aging pipes, tanks, pumps, and other system elements create inefficiencies and limit the capacity for resilient response to emergencies or failures. The system has many areas with aging equipment that needs replacement, particularly the tanks.

4.3 REASONABLE GROWTH

It is assumed that the population of Duran will be approximately 46 in 2040. As of 2020, the Town had an estimated population of 37 with 41 service connections, giving a ratio of 0.9 persons per service connection. The existing system does not anticipate additional infrastructure needs due to growth.

5 ALTERNATIVES

5.1 INTRODUCTION

Three capital improvement project alternatives were developed to address the system's weaknesses and future needs; a no action alternative was addressed as well. The proposed alternatives include:

- Alternative 1 – Replacement of the existing water storage tanks
- Alternative 2 – Parallel water Transmission line from Vaughn to the existing water storage tanks
- Alternative 3 – Installation of new well for water supply
- Alternative 4 – No action

5.2 DESIGN CRITERIA

Proposed alternatives were subject to the same design criteria recommended as best practices for small municipal water systems by regulatory and other standard-setting agencies.

5.2.1 STORAGE TANK REQUIREMENTS

Water storage tanks for municipal purposes are typically sized to account for three separate volumes of water: equalization storage, fire storage, and emergency storage (AWWA M32, 2012). Each of these storage criteria are necessary to create a resilient water system.

Equalization storage is a percentage of the volume of water consumed by system users on an estimated peak day. Equalization storage in a tank allows the tank level to fluctuate throughout the day with changing demands. For the purposes of this report, equalization storage was assumed to be 30% of the existing estimated average day volume, or roughly 9,000 gallons.

Fire storage was not considered due to the system characteristics.

Emergency storage is sized to supply the system during unexpected events. The Duran system is at risk of becoming disconnected from a supply source because of a lack of redundancy in the transmission line from the wells. Emergency storage in or near the customers is recommended to provide continued service. The emergency storage requirement was assumed to be 1.5 times an average day's demand, or 44,000 gallons. The combined volumes of equalization and emergency storage is 53,000 gallons, which is approximately 35,000 gallons more than the bolted steel tank currently in service provides.

5.2.2 FIRE FLOW REQUIREMENTS

Fire flow requirements vary by community and by structure type and proximity. AWWA M31 recommends that water systems convey 500 gpm for two hours to a residential site. Fire hydrants are currently not present in the system and for the purposes of this analysis fire flow is excluded from the system considerations.

5.2.3 PRESSURE REQUIREMENTS

The alternatives included pressure design criteria based on a typical minimum and maximum pressure range of 30 – 100 psi under normal operating conditions. A minimum static pressure of 30 psi was maintained for all service connections for peak day usage and low tank conditions and a maximum of 100 psi for all service conditions for high tank conditions.

5.2.4 REDUNDANCY AND RESILIENCY

All the alternatives were developed with a goal of improving redundancy and resiliency throughout the system.

5.3 ALTERNATIVE 1 – REPLACEMENT OF THE EXISTING WATER STORAGE TANKS

5.3.1 DESCRIPTION

Alternative 1 consists of the removal and replacement of the two ground storage tanks at the Duran Tank Site, see Figure 13. The tanks would be replaced with two 20,000 gallon tanks. Although additional storage might be beneficial as identified in section 5.2.1, the benefits of the extra storage would be overshadowed by a likely decrease in water quality due to the water sitting longer in the Duran tanks, therefore it is recommended that the overall volume of the tanks be replaced in kind. In addition, the existing overflow elevation provides adequate pressures throughout the system, as seen in Figure 14. The site has already been developed for the existing tanks, therefore minimal work would be needed to ready the site for the replacement tanks and no additional land would be necessary. The current storage volume would be doubled as there is only one functional tank at the moment. As part of this alternative it is also recommended that an automated operating system that allows remote operation, such as SCADA or one reliant on a cellphone signal, be installed. The current electromechanical system is functional but outdated and cumbersome to use.

5.3.2 ENVIRONMENTAL IMPACTS

Alternative 1 is expected to have minimal impacts to the environment during construction as the site has already been disturbed and houses the existing tanks. It is not expected to create continued environmental impacts. This alternative would not have direct or indirect impacts to endangered species or cultural resources. No historic sites or areas of prime farmland or farmland of statewide importance are identified at the tank site. Final design would consider environmental impacts and appropriate mitigation efforts would be followed.

5.3.3 LAND REQUIREMENTS

No additional land would need to be acquired as the existing tank site would be utilized.

5.3.4 POTENTIAL CONSTRUCTION PROBLEMS

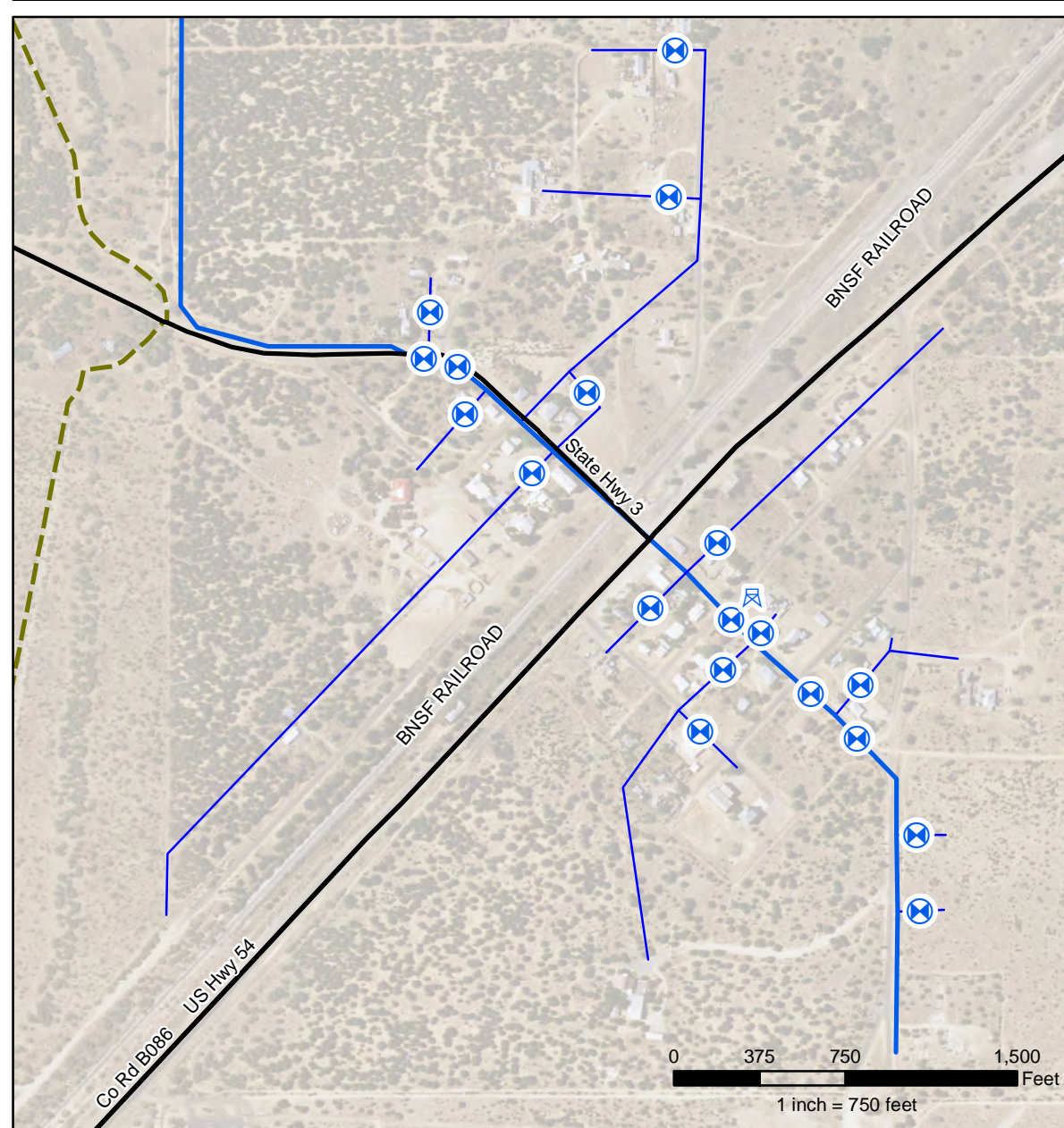
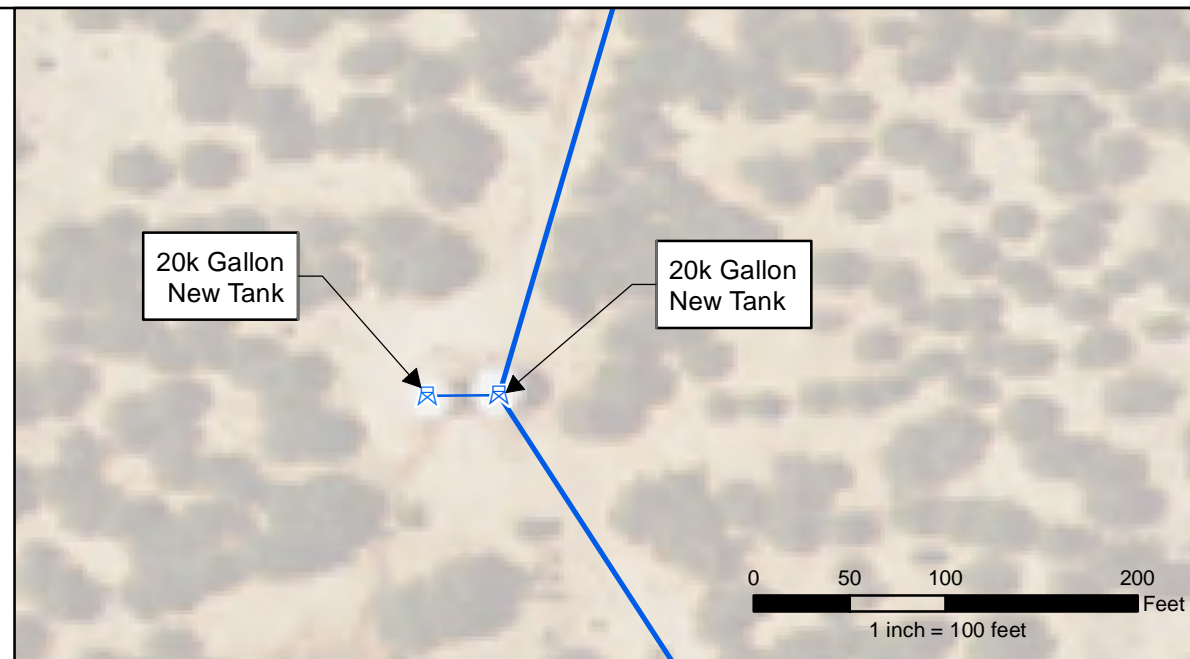
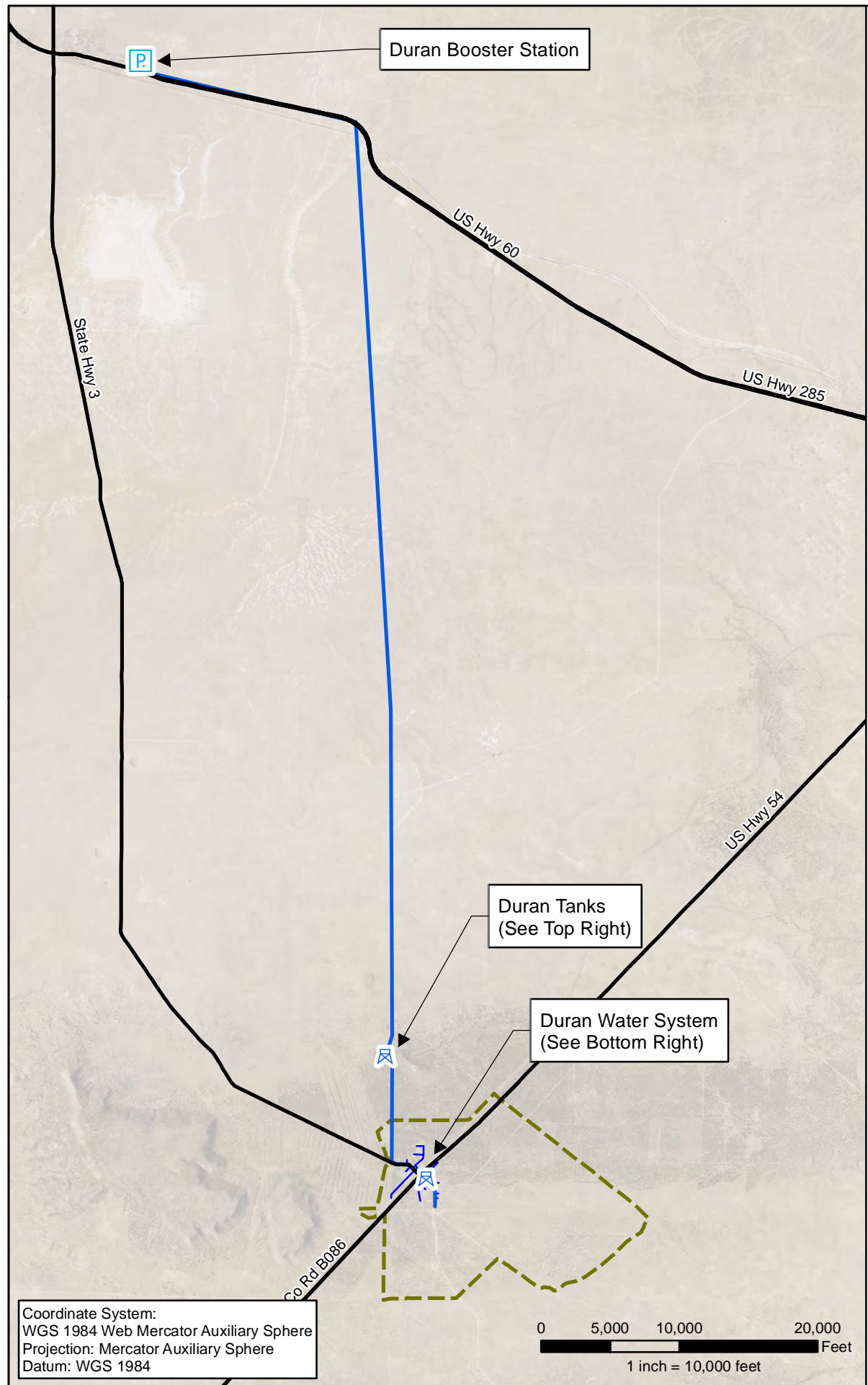
Maintaining storage during construction may be a challenge; phasing the construction to allow the current tank in service to remain in service while the other is replaced would help alleviate the concern. Additionally, based on available funding the tanks may be completed in two phases, each phase as its own project.

5.3.5 SUSTAINABILITY CONSIDERATIONS

This alternative would provide additional redundancy and resiliency to the water system by increasing the current storage.

5.3.5.1 *Water and Energy Efficiency*

Impacts to water and energy efficiency are not expected as there were previously two tanks in operation at the site.



Legend

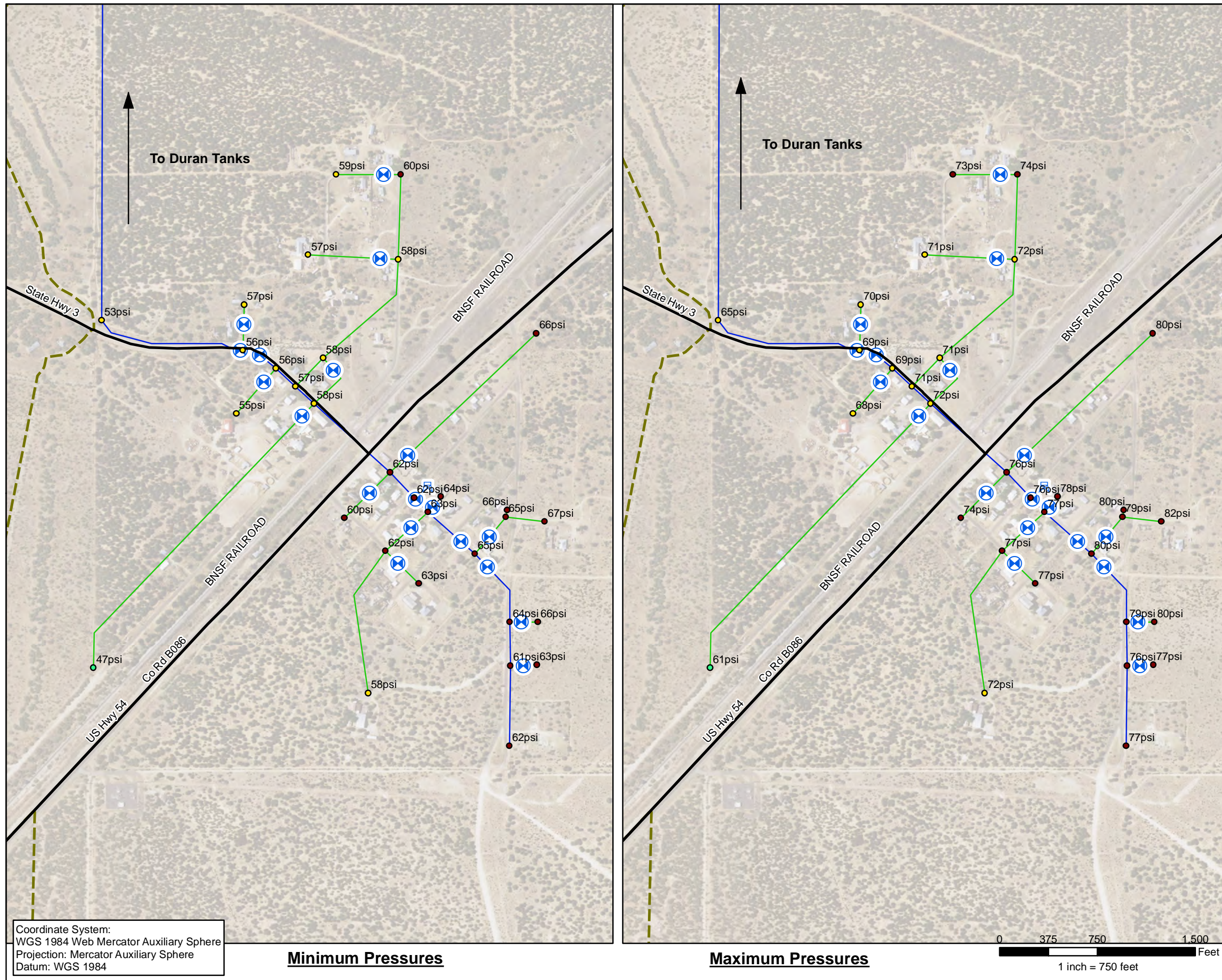
- Duran Boundary
- Water Tank
- Pump
- DIAMETER**
- 2-inch PVC
- 2 1/2-inch PVC
- Valve



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Village of Duran Water System PER

**Figure 13
Alternate 1 Water System**



Legend

- Duran Boundary
- ⊗ Valves

Pressures

- 0 psi - 40 psi
- 40 psi - 50 psi
- 50 psi - 60 psi
- 60 psi - 70 psi

Diameter

- 2-inch PVC
- 2 1/2-inch PVC



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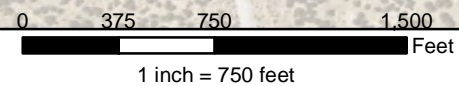
**Village of Duran
 Water System PER**

**Figure 14
 Alternate 1 System Pressures**

Coordinate System:
 WGS 1984 Web Mercator Auxiliary Sphere
 Projection: Mercator Auxiliary Sphere
 Datum: WGS 1984

Minimum Pressures

Maximum Pressures



5.3.6 COST ESTIMATE

Table 13 – Alternative 1 Cost Estimate

| Bid Item | Description | Quantity | Unit | Cost/Unit | Cost |
|---------------------|---|----------|------|---------------------|--------------|
| 1 | Construction Staking, Survey and as built preparation | 1 | LS | \$4,000.00 | \$4,000.00 |
| 2 | Construction Mobilization and Potholing, compl. | 1 | LS | \$7,500.00 | \$7,500.00 |
| 3 | Construction Demobilization, compl. | 1 | LS | \$1,000.00 | \$1,000.00 |
| 4 | NPDES Permitting, compl. | 1 | LS | \$2,500.00 | \$2,500.00 |
| 5 | Site Clearing and Grubbing | 1 | AC | \$2,000.00 | \$2,000.00 |
| 6 | Removal and Disposal of Existing Tank | 2 | EA | \$20,000.00 | \$40,000.00 |
| 7 | Tank Foundation | 2 | EA | \$5,000.00 | \$10,000.00 |
| 8 | Re-connection to system | 2 | EA | \$2,000.00 | \$4,000.00 |
| 9 | New 20,000 Tank | 2 | EA | \$60,000.00 | \$120,000.00 |
| 10 | Electrical and Instrumentation | 1 | LS | \$150,000.00 | \$150,000.00 |
| Subtotal | | | | \$174,000.00 | |
| 11 | Contingency | 1 | LS | 25% | \$81,000.00 |
| 12 | Construction Services | 1 | LS | 25% | \$81,000.00 |
| 13 | Engineering & RPR Services | 1 | LS | 25% | \$81,000.00 |
| 14 | Construction Soft Costs | 1 | LS | 15% | \$47,000.00 |
| Subtotal | | | | \$631,000.00 | |
| GRT 6.75000% | | | | \$42,600.00 | |
| Total | | | | \$673,600.00 | |

5.3.7 CHANGE IN O&M COSTS

Table 14 – Alternative 1 Estimated Change in O&M Costs

| Item | Cost | Change in O&M |
|---|-----------|-------------------|
| Replacement of Existing Facilities ¹ | \$673,600 | -\$6736.00 |
| Total Change in O&M Costs/Year | | -\$6736.00 |

Notes:

1. Replacement of existing facilities assumed to decrease O&M Costs by 1% of Construction Cost due to improved condition of tanks.

5.4 ALTERNATIVE 2 – PARALLEL WATER DISTRIBUTION LINE FROM VAUGHN TO THE EXISTING WATER STORAGE TANKS

5.4.1 DESCRIPTION

Alternative 2 consists of installing a 12.5-mile long parallel pipeline from the Duran booster station near Encino to the Duran tank site. The pipeline would follow the exact same corridor as the existing line and would be the same diameter pipe to provide resiliency at the necessary flowrate. It is unclear if an easement was established or any environmental work was done when the pipeline was originally installed. See Figures 15 and 16 for the proposed improvements as well as the pressure impacts to the system.

5.4.2 ENVIRONMENTAL IMPACTS

Alternative 2 may have indirect impacts to the environment during construction, however, it will not create continued environmental impacts. The possible environmental impacts would be due to the long corridor necessary to lay the pipe, although the corridor has already been disturbed by the original construction so it is not expected that the installation of another line on the same corridor would cause adverse effects. This alternative is not expected to have direct or indirect impacts to endangered species or cultural resources. Appropriate construction techniques would be used to avoid impacts to any historic sites encountered. Areas classified as Prime Farmland and Farmland of Statewide Importance may be near the proposed improvements, but all areas of improvement have been previously disturbed. Final design would consider environmental impacts and appropriate mitigation efforts would be followed.

5.4.3 LAND REQUIREMENTS

Additional rights-of-way may be required if an easement was not established with the original pipeline. A records search would be necessary and possible filing for easements.

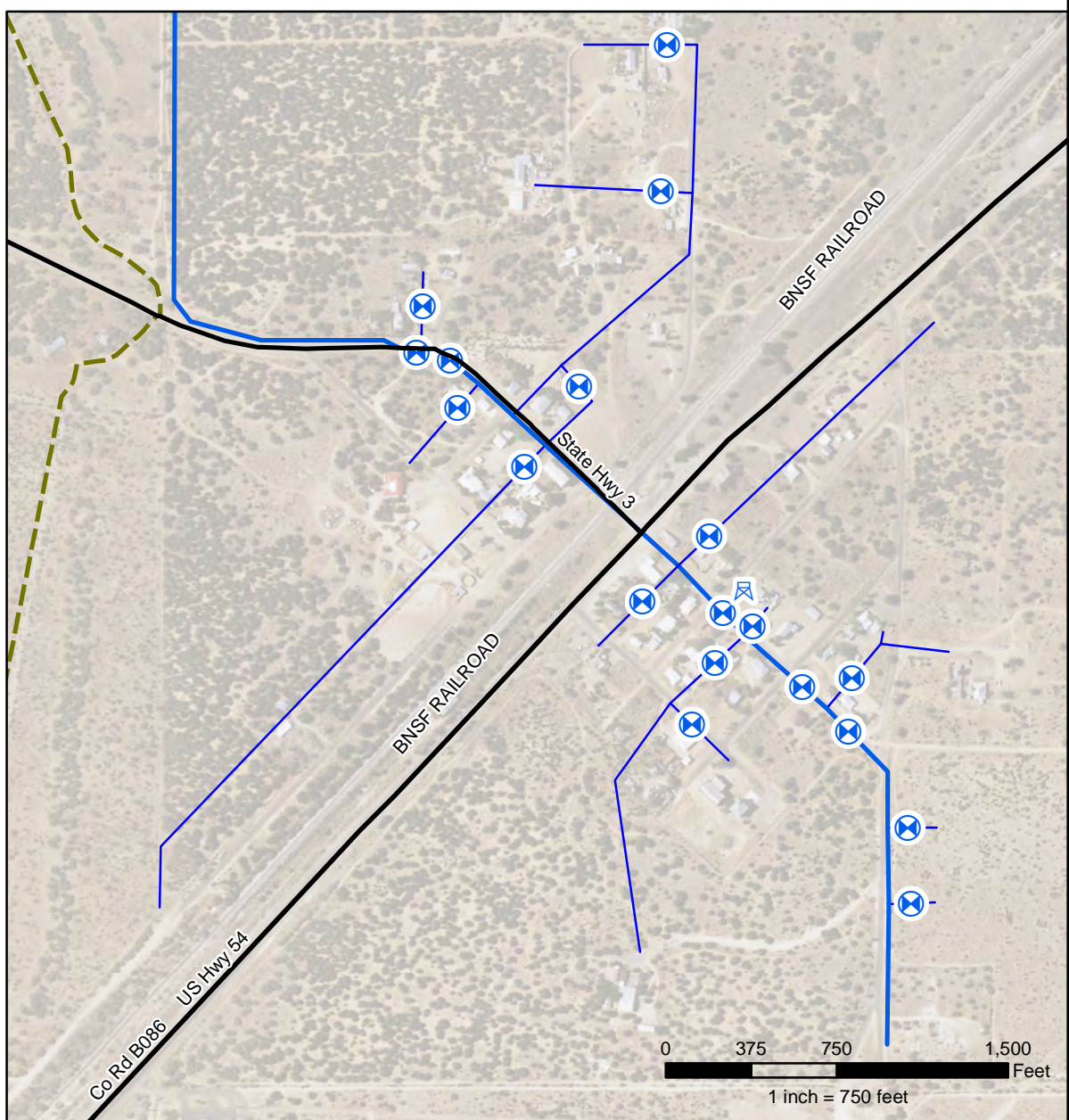
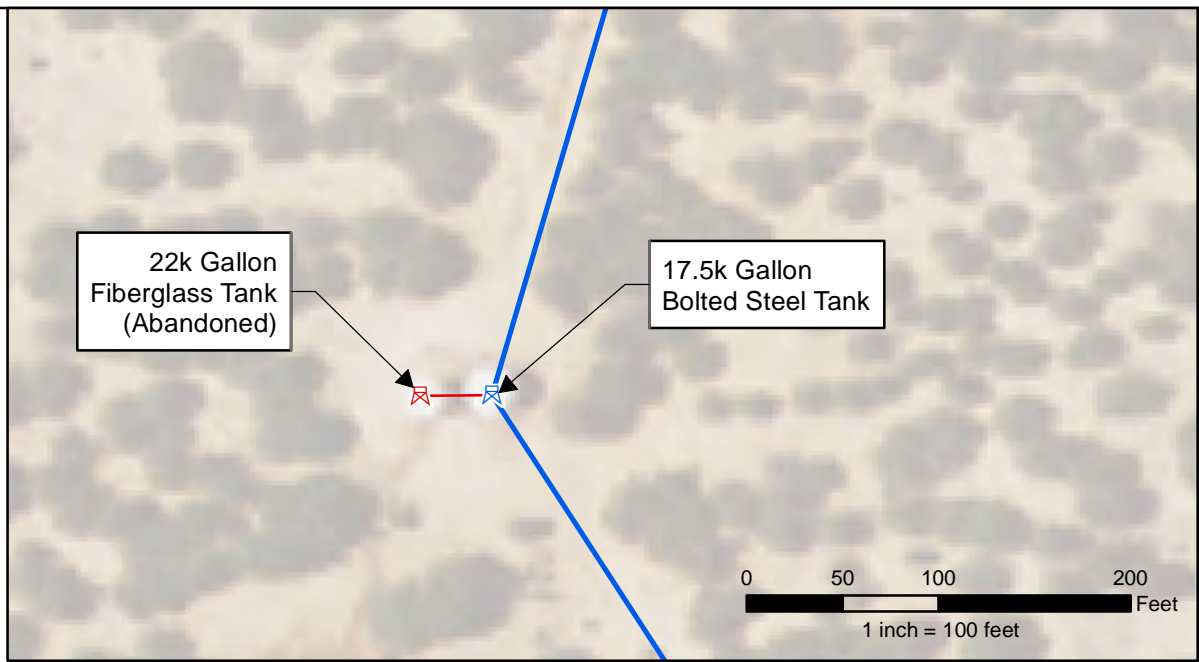
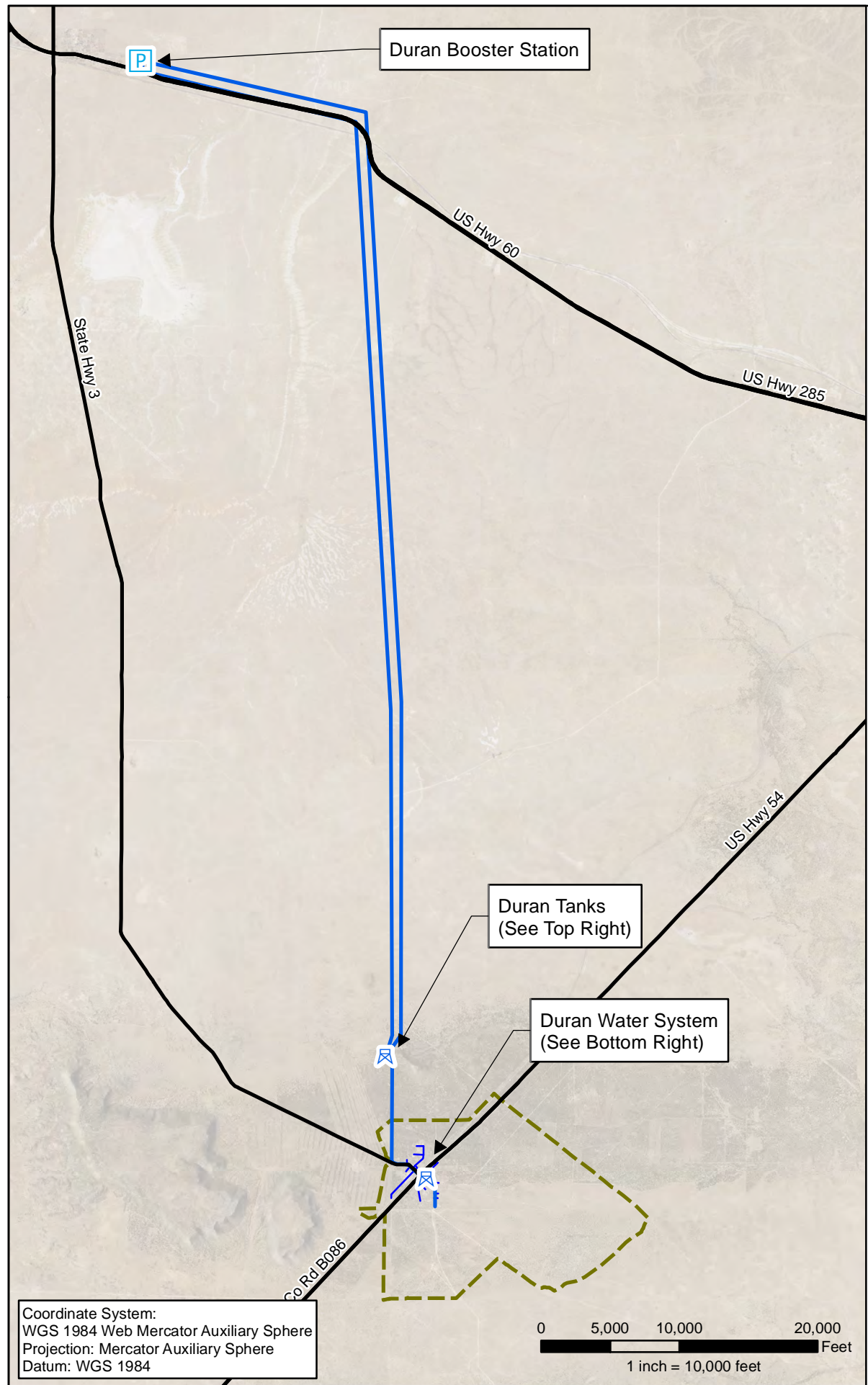
No other land requirements are expected as part of this alternative.

5.4.4 POTENTIAL CONSTRUCTION PROBLEMS

The long corridor along isolated land may pose a construction problem.

5.4.5 SUSTAINABILITY CONSIDERATIONS

This alternative would provide additional redundancy and resiliency to the water system.



Legend

- Duran Boundary
 - Water Tank
 - Pump
 - Valve
- Diameter**
- 2-inch PVC
 - 2 1/2-inch PVC
 - Abandoned

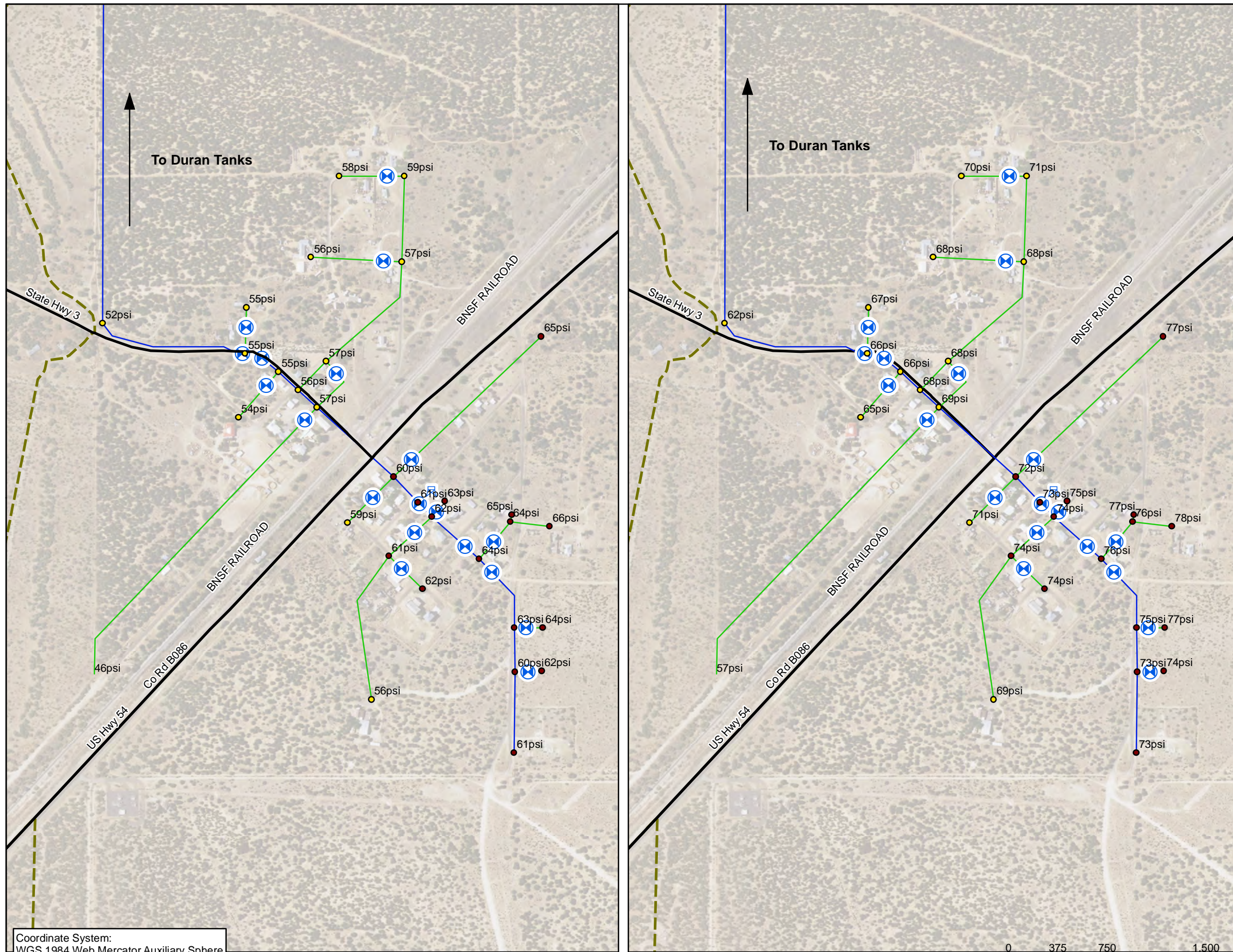


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Village of Duran Water System PER

**Figure 15
Alternate 2 Water System**

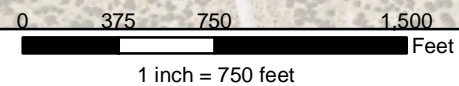
Coordinate System:
WGS 1984 Web Mercator Auxiliary Sphere
Projection: Mercator Auxiliary Sphere
Datum: WGS 1984



Coordinate System:
 WGS 1984 Web Mercator Auxiliary Sphere
 Projection: Mercator Auxiliary Sphere
 Datum: WGS 1984

Minimum Pressures

Maximum Pressures



- Legend**
- Duran Boundary
 - ⊗ Valves
- Pressures**
- 0 psi - 40 psi
 - 40 psi - 50 psi
 - 50 psi - 60 psi
 - 60 psi - 70 psi
- Diameter**
- 2-inch PVC
 - 2 1/2- inch PVC



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**Village of Duran
 Water System PER**

**Figure 16
 Alternate 2 System Pressures**

5.4.5.1 Water and Energy Efficiency

This alternative does not change the energy required to operate the system.

5.4.6 COST ESTIMATE

Table 15 – Alternative 2 Cost Estimate

| Bid Item | Description | Quantity | Unit | Cost/Unit | Cost |
|---------------------|--|----------|------|-----------------------|----------------|
| 1 | Construction Staking, Survey and as built preparation | 1 | LS | \$30,000.00 | \$30,000.00 |
| 2 | Construction Mobilization and Potholing, compl. | 1 | LS | \$60,000.00 | \$60,000.00 |
| 3 | Construction Demobilization, compl. | 1 | LS | \$4,000.00 | \$4,000.00 |
| 4 | NPDES Permitting, compl. | 1 | LS | \$2,500.00 | \$2,500.00 |
| 5 | Site Clearing and Grubbing | 7 | AC | \$2,000.00 | \$14,000.00 |
| 6 | New 2.5" PVC Parallel Transmission including fittings, tracer wire, installation | 66,000 | LF | \$20.00 | \$1,320,000.00 |
| 7 | 2.5" Gate Valves | 20 | EA | \$800.00 | \$16,000.00 |
| 8 | Air Release Valves | 5 | EA | \$2,000.00 | \$10,000.00 |
| Subtotal | | | | \$1,346,000.00 | |
| 9 | Contingency | 1 | LS | 25% | \$336,500.00 |
| 10 | Construction Services | 1 | LS | 10% | \$130,000.00 |
| 11 | Engineering & RPR Services | 1 | LS | 25% | \$130,000.00 |
| 12 | Construction Soft Costs | 1 | LS | 15% | \$200,000.00 |
| Subtotal | | | | \$2,253,000.00 | |
| GRT 6.75000% | | | | \$152,080.00 | |
| Total | | | | \$2,405,080.00 | |

5.4.7 CHANGE IN O&M COSTS

Table 16 – Alternative 2 Estimated Change in O&M Costs

| Item | Cost | Change in O&M |
|---|-------------|--------------------|
| Installation of New Facilities ¹ | \$2,405,080 | \$24,050.40 |
| Total Change in O&M Costs/Year | | \$24,050.40 |

Notes:

1. Installation of New Facilities assumed to increase O&M Costs by 1% of Construction Cost due to additional maintenance for new pipeline and appurtenances.

5.5 ALTERNATIVE 3 – INSTALLATION OF NEW WELL FOR WATER SUPPLY

5.5.1 DESCRIPTION

Alternative 3 consists of installing a new well and well collector line in the Duran area to give the system a redundant supply. This would increase the resiliency and ensure continued supply should something happen to the transmission line from the Duran booster station to the Duran tanks. The water needs of the community are not very high so the production of the well would only need to be moderate. However, the water table in the area is very low, around 600-800 feet depending on the location, and the geology suggests sand and gypsum making construction of a well difficult. Ground water quality in the area includes high TDS concentrations as well as high CaSO₄ type groundwater with high sulfate concentrations.

The proposed well location would be slightly southwest of the town based on the perceived most advantageous location after review of the OSE well records. See Figures 17 and 18.

5.5.2 ENVIRONMENTAL IMPACTS

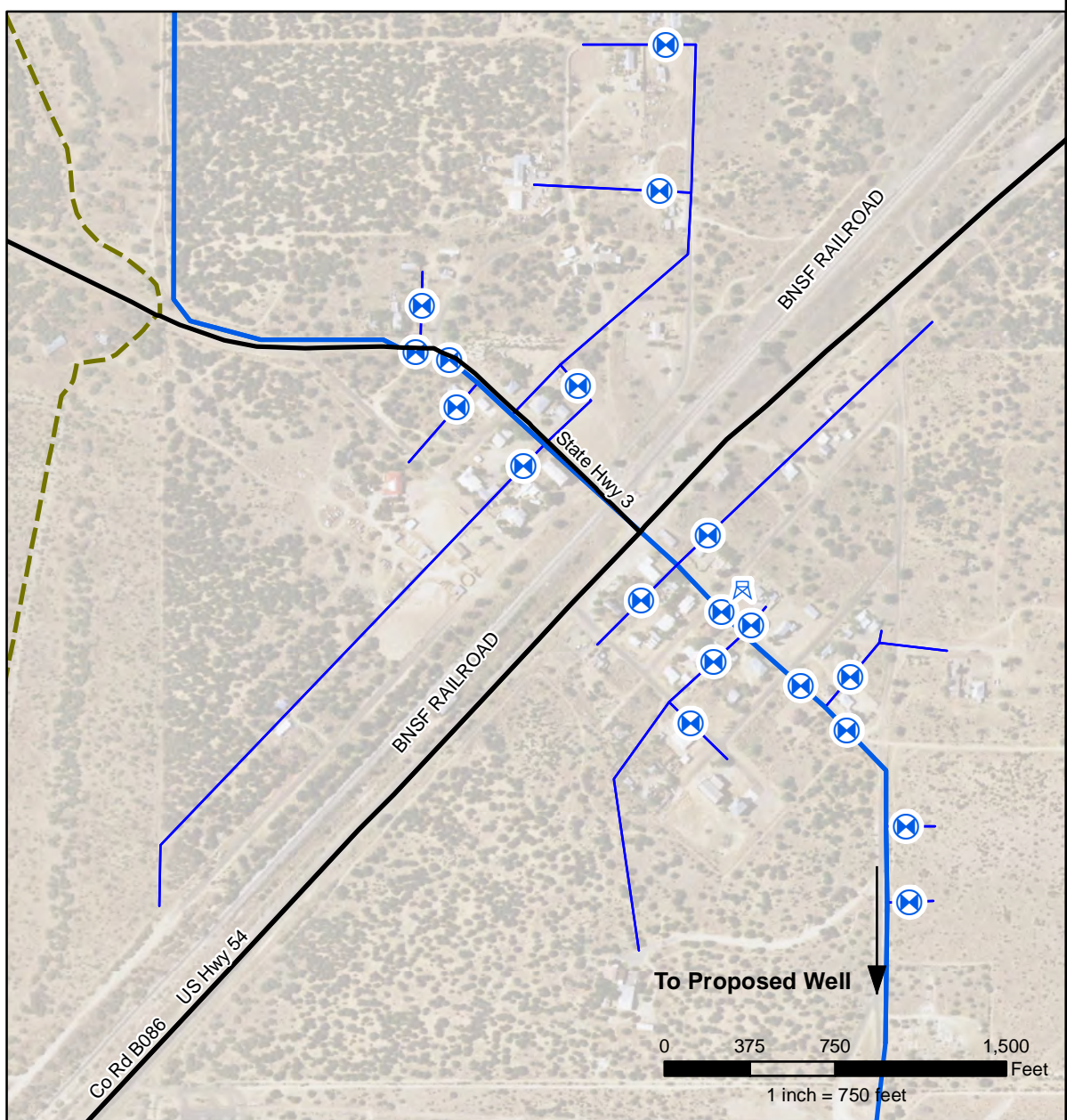
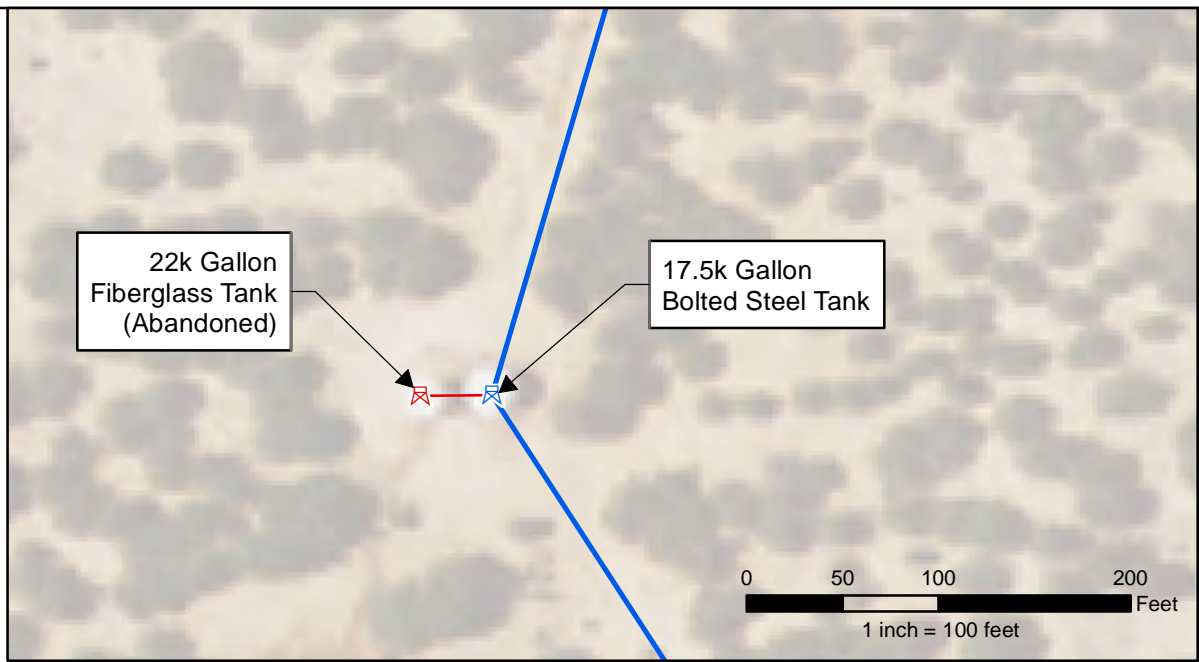
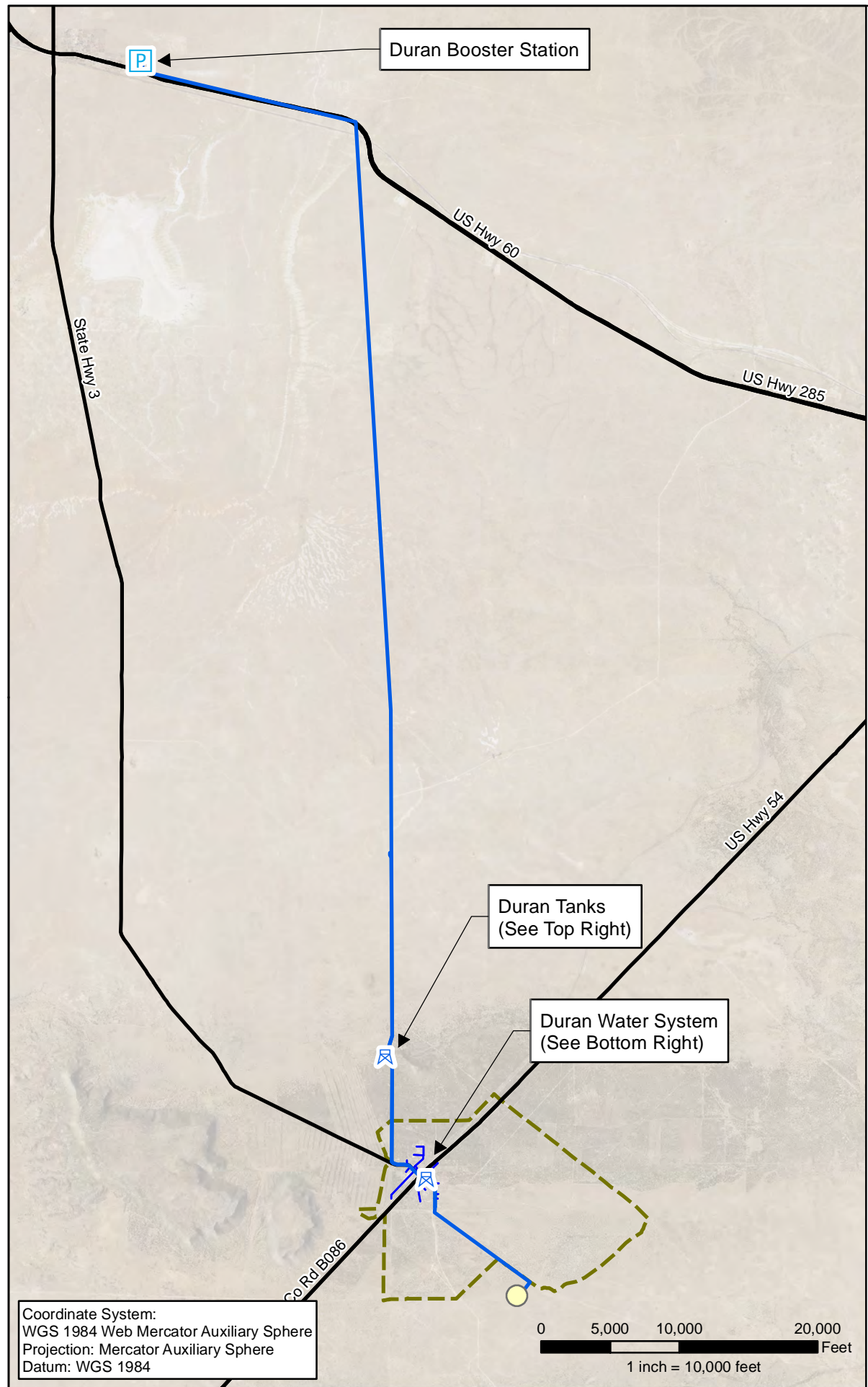
Alternative 3 may have indirect impacts to the environment during construction, however, it will not create continued environmental impacts. This alternative would not have direct or indirect impacts to endangered species or cultural resources, the well site is expected to have a limited footprint. Appropriate construction techniques would be used to avoid impacts to any historic sites. Area classified as Prime Farmland and Farmland of Statewide Importance may be near the proposed improvements. Final design would consider environmental impacts and appropriate mitigation efforts would be undertaken.

5.5.3 LAND REQUIREMENTS

Additional land may be required for the well site as well as a corridor to run a 2.5-inch well collector line to connect to the system. No other land requirements are expected as part of this alternative.

5.5.4 POTENTIAL CONSTRUCTION PROBLEMS

Drilling of a deep well may be an issue as well as establishing easements and acquiring land for the well site.



Legend

- Duran Boundary
- Water Tank
- Pump
- Proposed Well Location
- Valve
- Roads
- Diameter**
- 2-inch PVC
- 2 1/2-inch PVC
- Abandoned

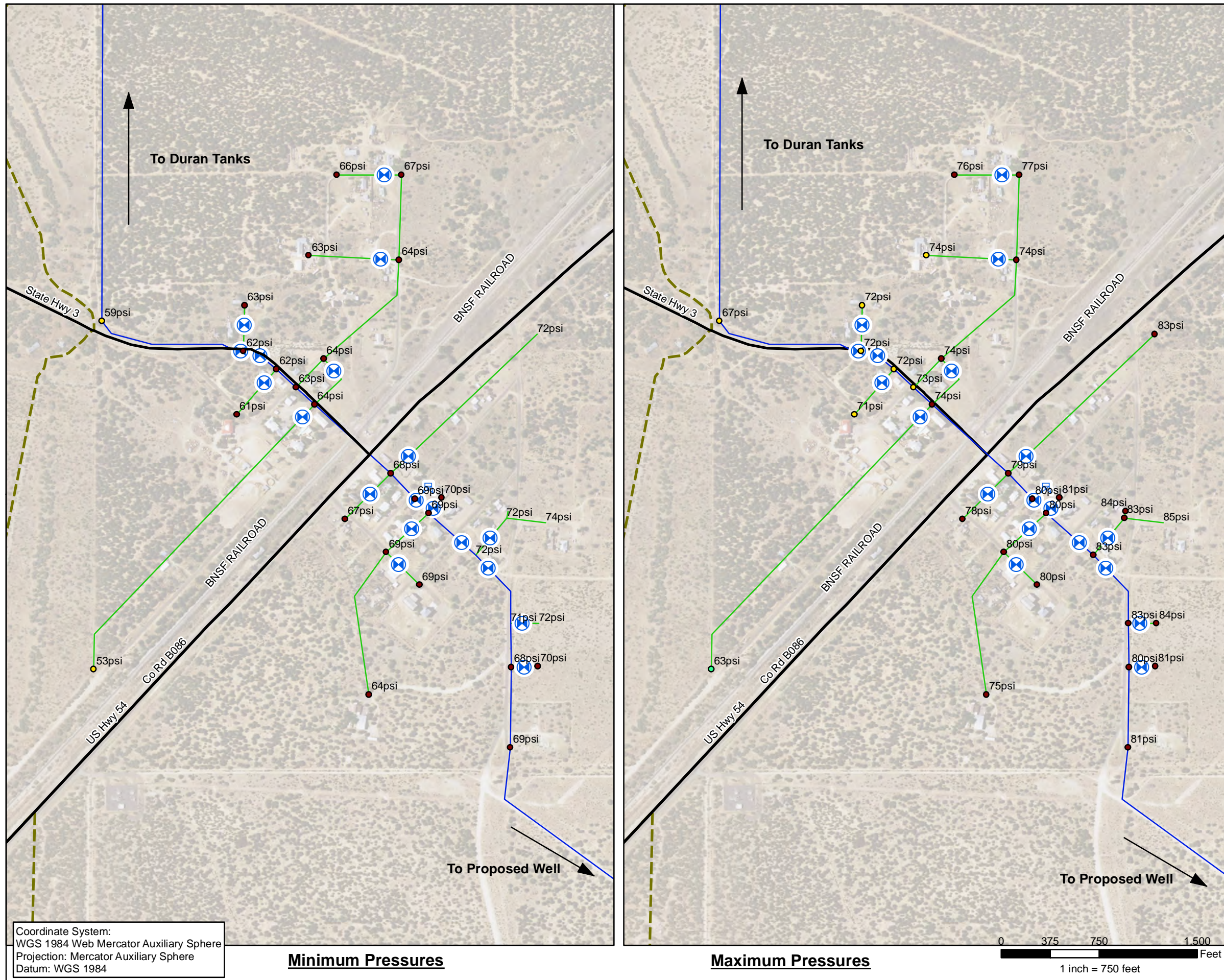


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**Village of Duran
Water System PER**

**Figure 17
Alternate 3 Water System**

Coordinate System:
WGS 1984 Web Mercator Auxiliary Sphere
Projection: Mercator Auxiliary Sphere
Datum: WGS 1984



Legend

- Duran Boundary
- P Pumps
- ⊗ Valves

Pressures

- 0 psi - 40 psi
- 40 psi - 50 psi
- 50 psi - 60 psi
- 60 psi - 70 psi

Diameter

- 2-inch PVC
- 2 1/2- inch PVC



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**Village of Duran
 Water System PER**

**Figure 18
 Alternate 3 System Pressures**

Coordinate System:
 WGS 1984 Web Mercator Auxiliary Sphere
 Projection: Mercator Auxiliary Sphere
 Datum: WGS 1984

Minimum Pressures

Maximum Pressures

0 375 750 1,500
 Feet
 1 inch = 750 feet

5.5.5 SUSTAINABILITY CONSIDERATIONS

This alternative would provide additional redundancy and resiliency to the water system.

5.5.5.1 Water and Energy Efficiency

This alternative does not change the energy required to operate the system.

5.5.6 COST ESTIMATE

Table 17 – Alternative 3 Cost Estimate

| Bid Item | Description | Quantity | Unit | Cost/Unit | Cost |
|---------------------|---|-----------------|-------------|------------------|-----------------------|
| 1 | Construction Staking, Survey and as built preparation | 1 | LS | \$12,000.00 | \$12,000.00 |
| 2 | Construction Mobilization and Potholing, compl. | 1 | LS | \$24,000.00 | \$24,000.00 |
| 3 | Construction Demobilization, compl. | 1 | LS | \$1,700.00 | \$1,700.00 |
| 4 | NPDES Permitting, compl. | 1 | LS | \$2,500.00 | \$2,500.00 |
| 5 | Site Clearing and Grubbing | 1 | AC | \$2,000.00 | \$2,000.00 |
| 6 | Drill, test, and equip new well | 1 | LS | \$800,000.00 | \$500,000.00 |
| 7 | Disinfection and Sampling of new well | 1 | EA | \$10,000.00 | \$10,000.00 |
| 8 | Instrumentation Controls and Electrical | 1 | LS | \$100,000.00 | \$100,000.00 |
| 9 | Well Collector Line | 5,000 | LF | \$20.00 | \$100,000.00 |
| 10 | Well House Building | 1 | LS | \$70,000.00 | \$70,000.00 |
| Subtotal | | | | | \$780,000.00 |
| 11 | Contingency | 1 | LS | 25% | \$195,000.00 |
| 12 | Construction Services | 1 | LS | 15% | \$120,000.00 |
| 13 | Engineering & RPR Services | 1 | LS | 25% | \$195,000.00 |
| 14 | Construction Soft Costs | 1 | LS | 15% | \$120,000.00 |
| Subtotal | | | | | \$1,452,200.00 |
| GRT 6.75000% | | | | | \$98,030.00 |
| Total | | | | | \$1,550,230.00 |

5.5.7 CHANGE IN O&M COSTS

Table 18 – Alternative 3 Estimated Change in O&M Costs

| Item | Cost | Change in O&M |
|---|-------------|--------------------|
| Installation of New Facilities ¹ | \$1,550,230 | \$15,502.30 |
| Total Change in O&M Costs/Year | | \$15,502.30 |

Notes:

1. Installation of New Facilities assumed to increase O&M Costs by 1% of Construction Cost of well and well collector line.

5.6 ALTERNATIVE 4 – NO ACTION

5.6.1 DESCRIPTION

Alternative 4 consists of taking no action on the system and leaving it as is. Although the system is having issues as identified earlier in this section, it is still functioning.

5.6.2 ENVIRONMENTAL IMPACTS

Alternative 4 would have no environmental impacts as there would be no action.

5.6.3 LAND REQUIREMENTS

No additional land requirements.

5.6.4 POTENTIAL CONSTRUCTION PROBLEMS

No construction problems foreseen.

5.6.5 SUSTAINABILITY CONSIDERATIONS

This alternative would not provide additional redundancy and resiliency to the water system; the system currently has no backup.

This is not a sustainability solution for the community.

5.6.5.1 *Water and Energy Efficiency*

This alternative does not change the energy required to operate the system.

5.6.6 COST ESTIMATE

No anticipated costs.

5.6.7 CHANGE IN O&M COSTS

No change in O&M costs anticipated.

6 SELECTION OF AN ALTERNATIVE

6.1 LIFE CYCLE COST ANALYSIS

A life cycle present worth cost analysis was completed on each alternative for a 20-year planning period using a real discount rate of 0.5% for 2021. Life cycle cost estimates including asset life, salvage value, and replacement costs are included in Table 19, Table 20, and Table 21.

Table 19 – Life Cycle Costs – Alternative 1

| Alternative 1 - Capital Costs | Estimate Amount | Useful Life (years) | PW Initial and Replacement Capital Construction Costs | PW Salvage Value | PW of Capital Construction Less Salvage |
|---|-----------------|---------------------|---|------------------|---|
| Water System Improvements - Construction Costs | | | | | |
| Tank Foundations | \$10,000 | 50 | \$10,000 | \$5,400 | \$4,600 |
| New 20,000-gallon Tanks | \$120,000 | 50 | \$120,000 | \$65,200 | \$54,800 |
| Electrical Instrumentation | \$150,000 | 25 | \$150,000 | \$27,200 | \$122,800 |
| Present Worth of Construction Costs Subtotal | | | | | \$183,000 |
| Non-Construction Costs Subtotal | | | | | \$349,600 |
| Present Worth of Estimated Change in O&M Costs | | | | | \$127,900 |
| Net Present Value | | | | | \$660,500 |

Table 20 – Life Cycle Costs – Alternative 2

| Alternative 2 - Capital Costs | Estimate Amount | Useful Life (years) | PW Initial and Replacement Capital Construction Costs | PW Salvage Value | PW of Capital Construction Less Salvage |
|--|-----------------|---------------------|---|------------------|---|
| Water System Improvements - Construction Costs | | | | | |
| New 2.5-inch PVC Parallel Transmission including fittings, tracer wire, installation | \$1,320,000 | 50 | \$1,320,000 | \$716,800 | \$603,200 |
| 2.5-inch Gate Valves | \$16,000 | 25 | \$16,000 | \$2,900 | \$13,100 |
| Air Release Valves | \$10,000 | 25 | \$10,000 | \$1,800 | \$8,200 |
| Present Worth of Construction Costs Subtotal | | | | | \$625,000 |
| Non-Construction Costs Subtotal | | | | | \$1,059,080 |
| Present Worth of Estimated Change in O&M Costs | | | | | -\$457,000 |
| Net Present Value | | | | | \$1,227,080 |

Table 21 – Life Cycle Costs – Alternative 3

| Alternative 3 - Capital Costs | Estimate Amount | Useful Life (years) | PW Initial and Replacement Capital Construction Costs | PW Salvage Value | PW of Capital Construction Less Salvage |
|---|-----------------|---------------------|---|------------------|---|
| Water System Improvements - Construction Costs | | | | | |
| Drill and equip new well | \$500,000 | 50 | \$500,000 | \$271,500 | \$228,500 |
| Instrumentation Controls and Electrical | \$100,000 | 25 | \$100,000 | \$18,100 | \$81,900 |
| Well Collector Line | \$100,000 | 50 | \$100,000 | \$54,300 | \$45,700 |
| Well House Building | \$70,000 | 50 | \$70,000 | \$38,000 | \$32,000 |
| Present Worth of Construction Costs Subtotal | | | | | \$389,000 |
| Non-Construction Costs Subtotal | | | | | \$770,230 |
| Present Worth of Estimated Change in O&M Costs | | | | | -\$295,000 |
| Net Present Value | | | | | \$864,230 |

6.2 NON-MONETARY FACTORS

The primary non-monetary factors important for the selection of a recommended alternative include improved resiliency, ease of maintenance of the new infrastructure, and leveraging existing system infrastructure. All three of the alternatives would significantly improve system resiliency if implemented. They provide added storage capacity and adequate pressures. With regard to ease of maintenance, Alternative 3 presents difficulties as it would add another facility that needs to be maintained. Alternatives 1 and 2 are basically just replacing or adding on to existing facilities. The feasibility of installing a well-functioning well near Duran based on the historical information is unlikely due to the depth required to the water table as well as the local geology. Alternatives 1 and 2 best leverage the existing infrastructure as they involve usage of existing sites and facilities where space is likely to be available and replace existing distribution lines without extensive installation of lines outside existing easements (if any).

6.3 DECISION MATRIX

The following decision matrix was used to determine the preferred alternatives by rating the monetary and non-monetary factors identified in previous sections of this report. The rating scale ranges from 1 to 5 with 5 being the most advantageous and 1 being the

least. The alternative that scored the highest was Alternative 1 with 24 points. The overall costs associated with the construction cost, operation and maintenance, and overall lifecycle cost were lower than the other Alternatives save the No Build Alternative. However Alternative 1 scored much higher than the No Build Alternative in terms of resiliency of the system and ease of maintenance, making it the more desirable option. The No Build Alternative had the second highest score based on all the evaluated factors but it does not improve the system and is not feasible for the long term functioning of the system. Alternatives 2 and 3 had comparable final scores but both have much higher costs than the two other options as they represent bigger changes to the current system. These two options, although not the highest scoring, should still be considered in the long term plan of the network as they greatly increase the resiliency and longevity of the system.

Table 22 – Decision Matrix

| Alternative | Monetary Factors | | | Non-Monetary Factors | | | Total |
|--|------------------|-----------|-----------------|----------------------|---------------------|--|-------|
| | Cost Estimate | O&M Costs | Life Cycle Cost | Resiliency | Ease of Maintenance | Leveraging of Existing System Infrastructure | |
| Alternative 1- New Tank | 4 | 5 | 4 | 4 | 4 | 3 | 24 |
| Alternative 2- Parallel Water Line | 2 | 2 | 2 | 5 | 4 | 4 | 19 |
| Alternative 3- New Well | 3 | 3 | 3 | 5 | 2 | 4 | 20 |
| Alternative 4- No Build | 5 | 4 | 5 | 1 | 3 | 3 | 21 |

7 PROPOSED PROJECT (RECOMMENDED ALTERNATIVE)

Alternatives 1 through 3 are recommended for implementation. This section contains a more detailed description of the project and its implementation than what was covered in Section 5.

7.1 PRELIMINARY PROJECT DESIGN

The recommended course consists of pursuing all three alternatives to create a more robust system. The order of implementation should follow the scores they received in the decision matrix in Section 6.3 in order to phase the projects per their benefit to the system. Implementing all three would ensure that the system has sufficient storage, has a secure new water source, and has redundancy in the water source from Vaughn. This includes the installation of two 20,000-gallon ground storage tanks at the existing Duran tank site, the installation of a parallel line from the Duran booster to the Duran tanks, and a new well in Duran. The project would need to be phased based on priority in order to be feasible.

The recommended order of projects is as follows: Alternative 1, followed by Alternative 3, and finally Alternative 2. Alternative 1 is considered the immediate priority in order to establish sufficient storage for the Town as only one of the tanks is currently in operation. This would correct the most urgent system deficiency. Alternative 3 is next as it may provide a backup water source to the community. However, Alternative 3 needs to include a hydrogeology study to determine the location, depth, and feasibility of a new water well prior to design. Alternative 2 increases system resiliency as it parallels the active 2.5-inch transmission line.

7.2 PROJECT SCHEDULE

Initiation of the design of the project can begin immediately upon approval of this PER and the availability of funding.

7.2.1 PHASING

The project lends itself well to phasing. After the primary work of removing and replacing the fiberglass tank and associated work is completed, the bolted steel tank improvements can be made in order to make sure one storage tank is always on line. The tank work can be broken out into three phases with the first phase being the replacement of the fiberglass tank, the second being the replacement of the bolted steel tank, and the third being the improvements to the electrical and instrumentation.

The new well and well line work can be done subsequently or concurrently as they would not affect system functionality and the main impact to the system would be when the well line is connected to the existing distribution system. This should be done in a single phase of work.

The parallel transmission line work should be done subsequently to the other work items. The connection of the new line may affect the availability of water during the connection work and having storage tanks that are full at the time in addition to an alternate water source from the well would be beneficial in case the down time for the line improvements is prolonged.

Coordination with the Village would ensure that improvements are made according to community priority and convenience.

7.3 PERMIT REQUIREMENTS

Several permits will be required in order to undertake the recommended improvements. Agencies which will need to be consulted for approval for various elements of the work include the New Mexico Environment Department (NMED), the New Mexico Department of Transportation, the BNSF Railroad, and the U.S. Army Corps of Engineers.

All public water systems are required under the New Mexico Drinking Water Regulations to obtain written approval from the NMED Drinking Water Bureau before undertaking a public water system project. The application package for a permit to modify an Existing Water Supply System must be submitted prior to advertising the project for bid. The application package includes:

- Application Form,
- Plans and Specifications,
- Engineering Design Summary,
- Disinfection and Sampling Plan, and
- Inventory of Contamination Sources.

7.4 SUSTAINABILITY CONSIDERATIONS

The project would provide redundancy and resiliency to the water distribution system.

7.5 TOTAL PROJECT COST

The total estimated project cost, as summarized in Table 23, is \$4,628,910.00.

Table 23 – Recommended Alternative Cost Estimate Summary

| Item | Cost |
|----------------------------------|-----------------------|
| Alternative 1 | |
| New Water Tank 1 | \$ 149,700.00 |
| New Water Tank 2 | \$ 149,700.00 |
| Electrical and Instrumentation | \$ 374,000.00 |
| Alternative 2 | |
| Parallel Transmission Line | \$2,405,080.00 |
| Alternate 3 | |
| New Well and Well Collector Line | \$1,550,230.00 |
| Total Project Cost | \$4,628,910.00 |

7.6 ANNUAL OPERATING BUDGET

Adequate financial data is not available to establish an operating budget for Duran water infrastructure. It is assumed that the cost to operate the infrastructure serving Duran is incorporated into the Vaughn’s budget. However, per Vaughn’s 2019 Audit Report, the utilities could not be properly audited as the Joint Utility Fund was the consolidation of water, sewer, and solid waste. The Joint Utility Fund noted \$498,986 in expenses with revenues from service charges, operating grants, and capital grants being \$296,955, \$66,052, and \$140,484 respectively. Between the Joint Utility Fund expenses and revenues the change in net position was \$4,505. Excerpts from the 2019 Audit are included in Appendix D.

Since the Joint Utility Fund did not include starting amounts for water, sewer, and solid waste the audit findings note “we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the Joint Utility and Government Wide Financial Statements (Business-Type Activities) of the Town of Vaughn.” As a result of these findings, the Town of Vaughn is out of compliance with the Governor’s State Audit Act / Executive Order Compliance 2013-006.

Since the Town of Vaughn is out of compliance with the executive order it may not be allow to accept state funds to finance infrastructure improvements for Duran until it is back in compliance. Therefore, another entity may be required to act as a fiscal agent in support of Vaughn in order to administer the capital improvements to the water facilities serving Duran.

Duran currently does not have the means to finance the capital improvements and is dependent on others for the operation and maintenance of its water infrastructure.

8 CONCLUSION AND RECOMMENDATIONS

The Duran Water Supply System is critical to the health and well-being of the community. In order to continue to serve Duran’s residents consistently and reliably, improvements which would increase pressures, resiliency, and storage are necessary. Three alternative solutions were considered of which all were deemed necessary for implementation. The cost of implementing these improvements would be approximately \$4,628,910, which may be phased. Initiation of the design of the project can begin immediately upon approval of this PER and the availability of funding, as could the process of making any necessary land acquisitions. In addition, it is recommended that the ownership of the system be clarified in order to establish the entity that should be responsible moving forward for the operation and maintenance of the system.

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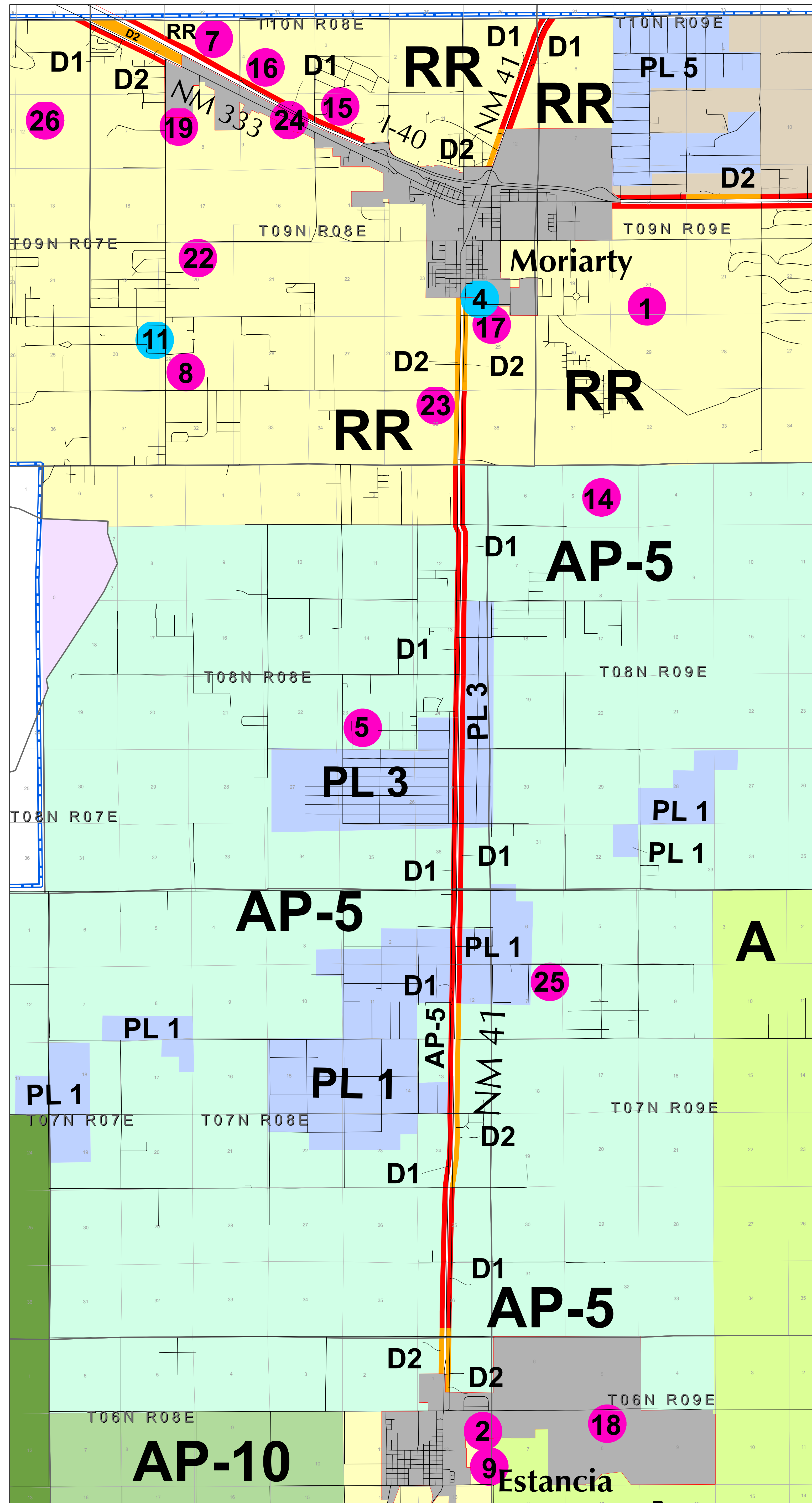
APPENDIX A

FEMA FLOOD HAZARD BOUNDARY MAP

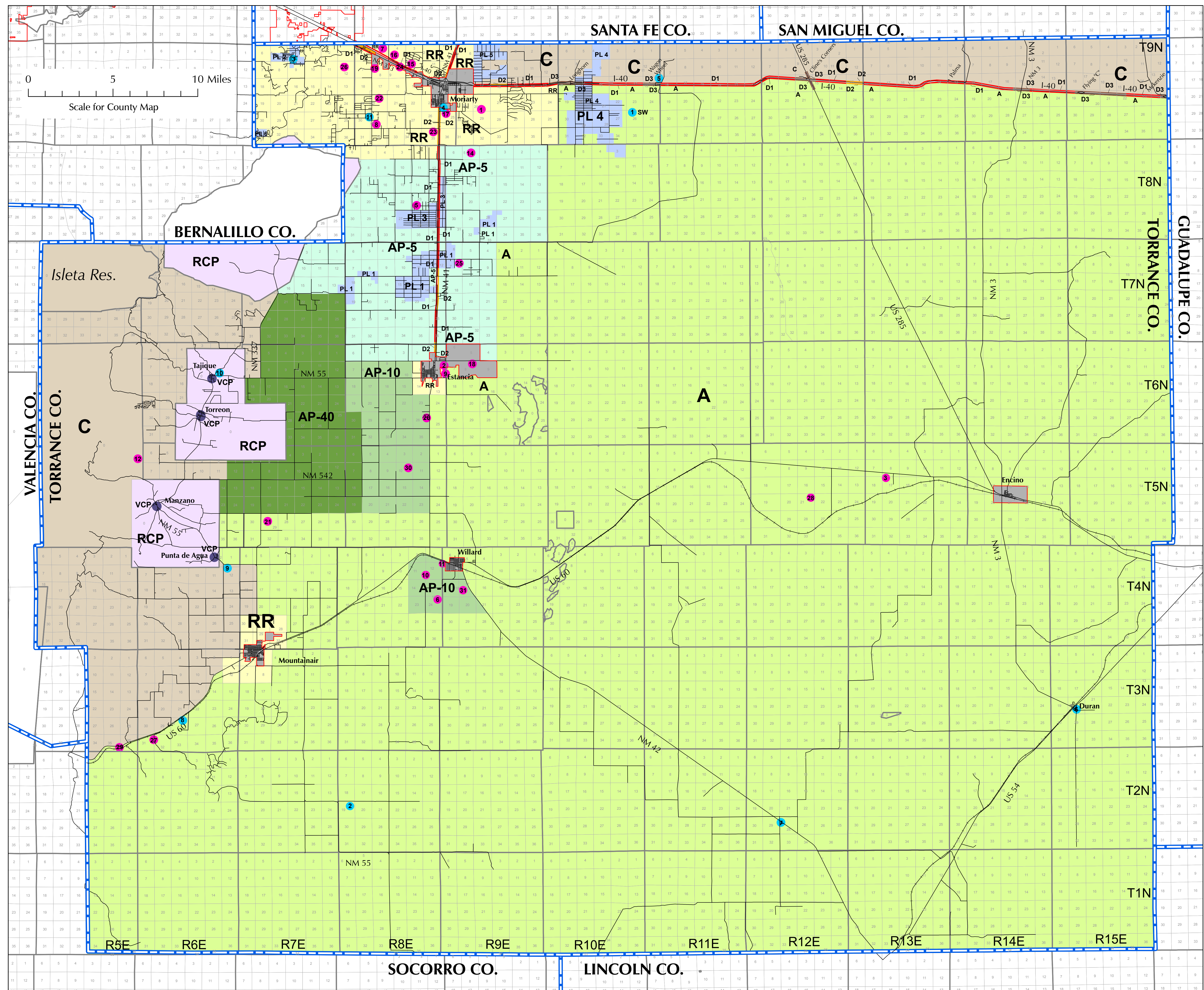
Torrance County Zone Map

Draft 10/13/2009

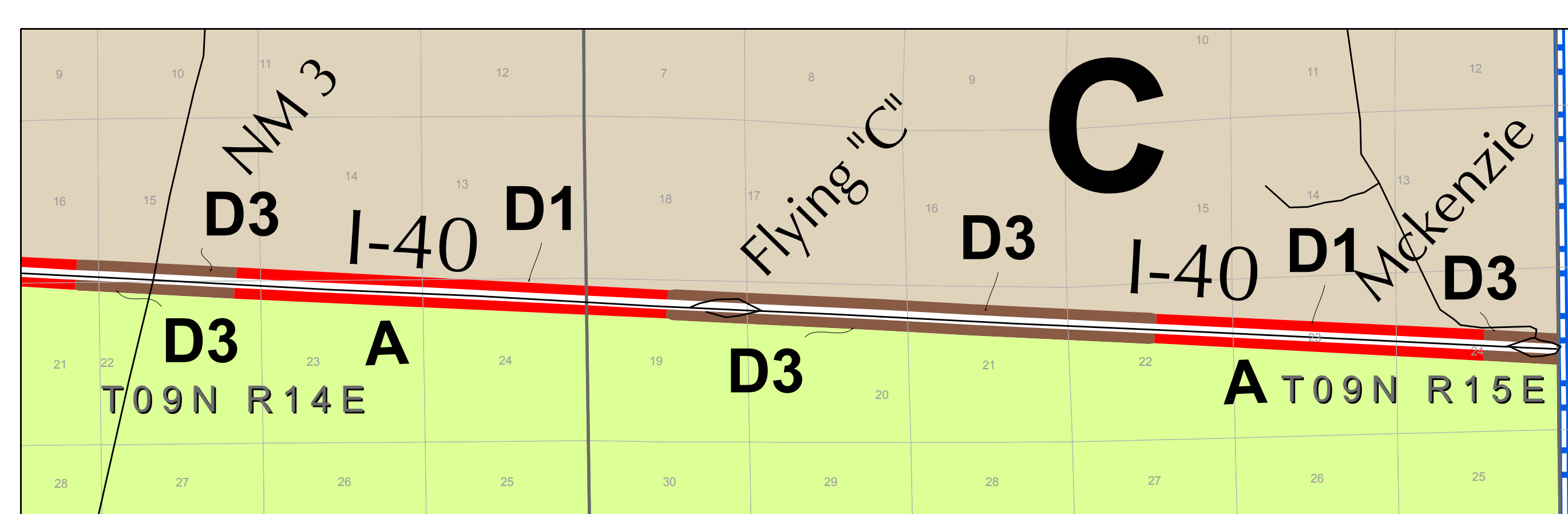
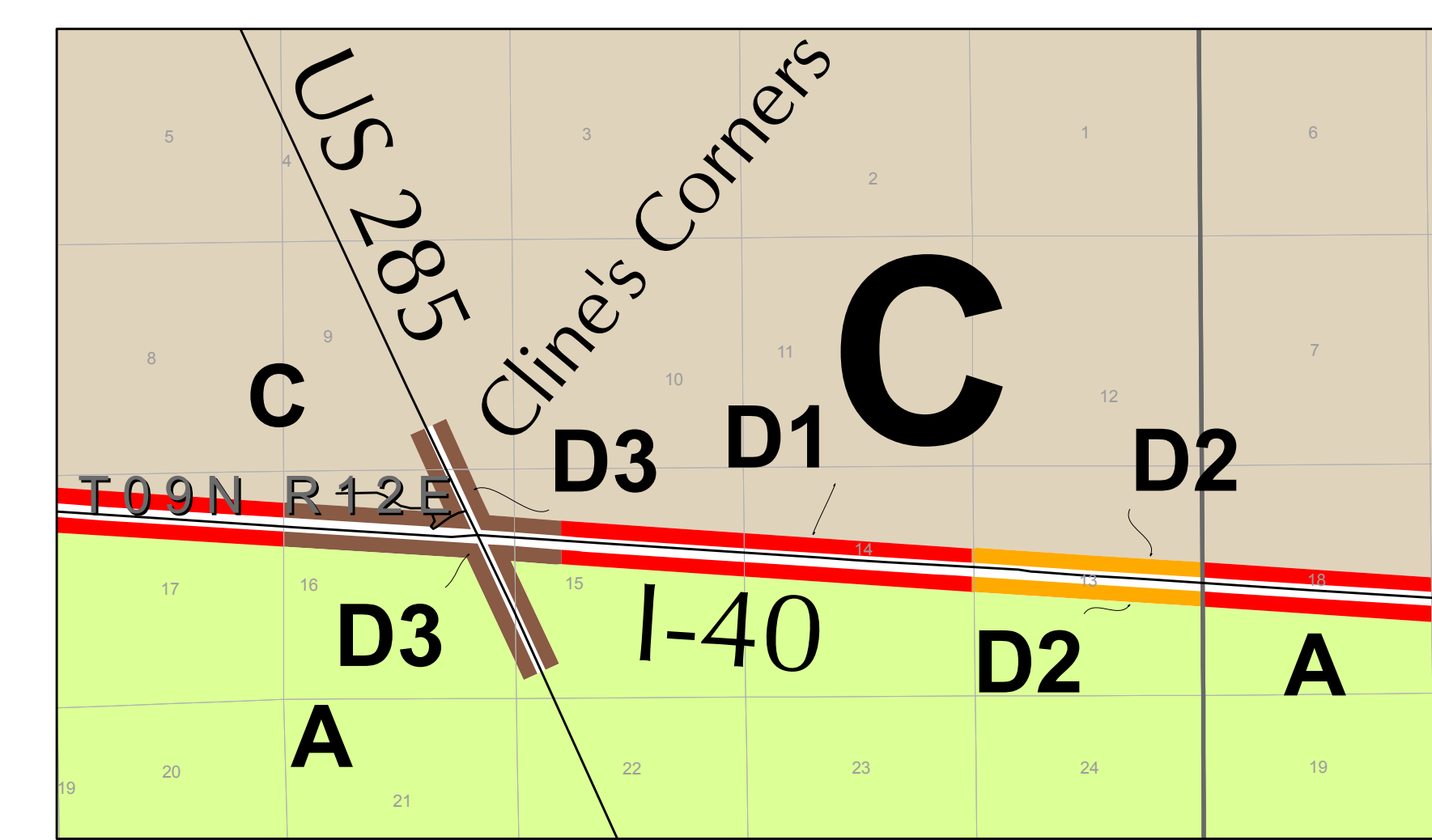
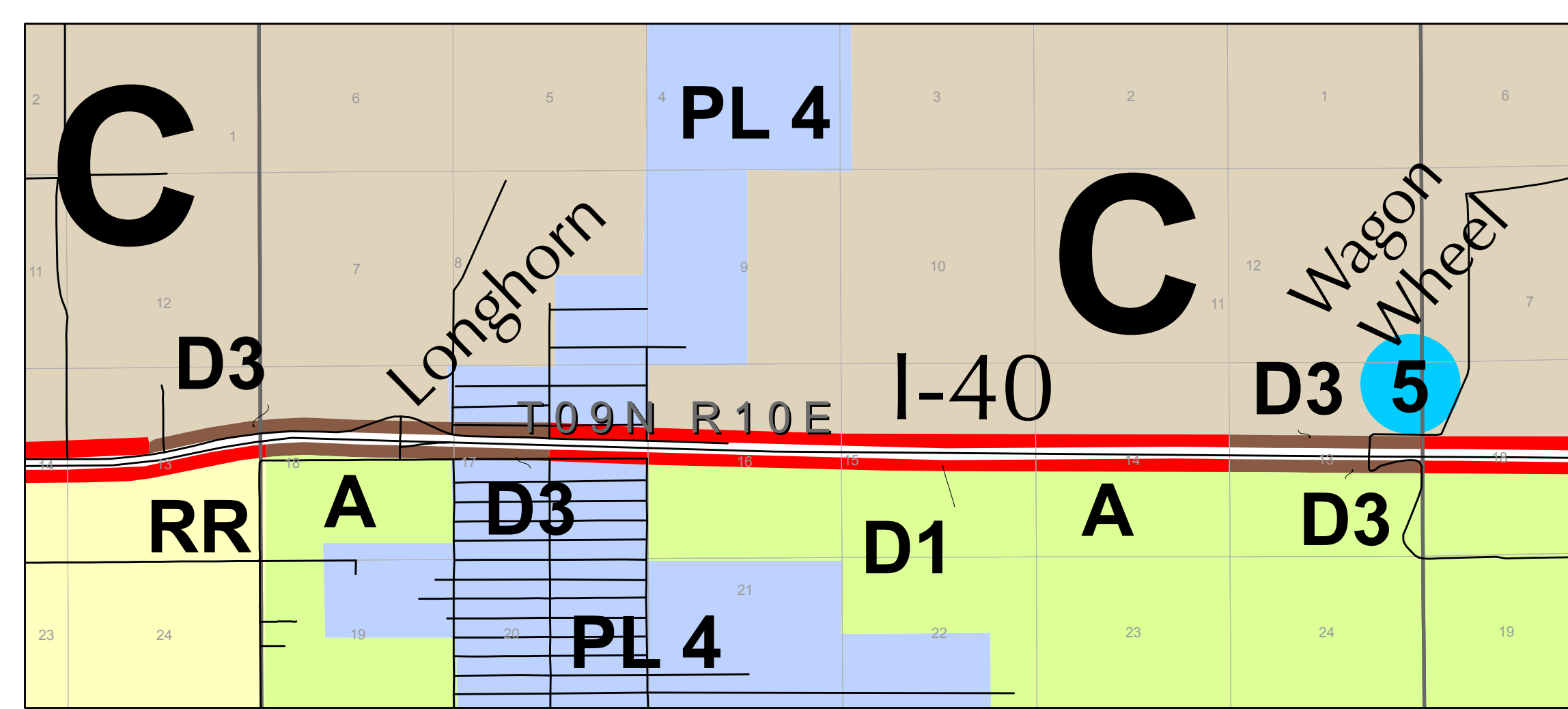
Inset for NM 41 Corridor



County Map

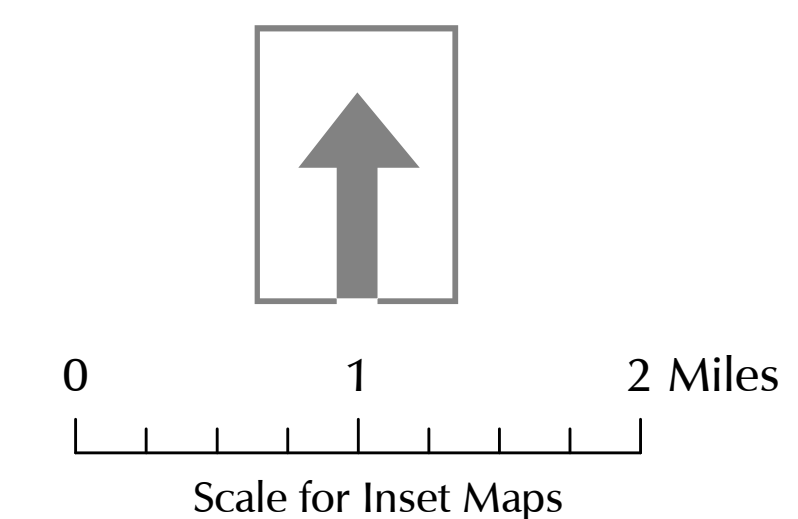


Insets for I-40 Corridor



- County Zoning Districts**
- D1 MINOR DEVELOPMENT
 - D2 MAJOR DEVELOPMENT
 - D3 MAJOR DEVELOPMENT
 - RR RURAL RESIDENTIAL
 - A AGRICULTURAL (40 ACRE MINIMUM)
 - AP-5 AGRICULTURAL PRESERVATION (5 ACRE MINIMUM)
 - AP-10 AGRICULTURAL PRESERVATION (10 ACRE MINIMUM)
 - AP-40 AGRICULTURAL PRESERVATION (40 ACRE MINIMUM)
 - PL PREPLATTED LANDS
 - C CONSERVATION (40 ACRE MINIMUM)
 - RCP RURAL COMMUNITY PRESERVATION DISTRICT
 - VCP VILLAGE COMMUNITY PRESERVATION
 - SU SPECIAL USE (NUMBERED)
 - SOLID WASTE MANAGEMENT DISTRICT (NUMBERED)
 - INCORPORATED MUNICIPALITY
 - Municipal Limits
 - County Boundary

Note: D1, D2, and D3 are districts with 350 foot setbacks from the highway right-of-way boundary.



APPENDIX B
2021 BILLING INFORMATION

| Acct# | Name | Meter ID | Service Location / Meter Location | Previous Meter Reading | Avg. Monthly Water Use |
|--------------|-------------|-----------------|--|-------------------------------|-------------------------------|
| 2 | | P-02 | | 158140 | 1883 |
| 4 | | 04 | | 203320 | 549 |
| 5 | | 06 | | 500700 | 1939 |
| 6 | | 09 | | 67920 | 483 |
| 9 | | 15 | | 3704280 | 9071 |
| 10 | | 14 | | 338170 | 1994 |
| 13 | | 20 | | 341290 | 803 |
| 14 | | 11 | | 1486740 | 5727 |
| 15 | | 19 | | 501270 | 490 |
| 16 | | 21 | | 37840 | 1201 |
| 17 | | 22 | | 1062970 | 2153 |
| 19 | | 25 | | 405660 | 5563 |
| 21 | | 26 | | 2145530 | 4033 |
| 22 | | 29 | | 565790 | 1616 |
| 23 | | 28 | | 825570 | 6433 |

| | | | | | |
|-----|--|------|--|----------|--------|
| 24 | | 27 | | 71270 | 1115 |
| 25 | | 30 | | 319100 | 2376 |
| 26 | | 33 | | 1637180 | 5605 |
| 27 | | 34 | | 1791160 | 4427 |
| 28 | | P-36 | | 268960 | 2331 |
| 30 | | 37 | | 994120 | 1059 |
| 32 | | 39 | | 308680 | 1373 |
| 70 | | 71 | | 10803370 | 152083 |
| 78 | | 03 | | 16340 | 443 |
| 328 | | P-44 | | 1100000 | 79329 |
| 414 | | 12 | | 3199080 | 30545 |
| 499 | | 31 | | 1487200 | 6283 |
| 516 | | 17 | | 845750 | 1517 |
| 518 | | 10 | | 740090 | 9950 |
| 543 | | 08 | | 749750 | 745 |
| 560 | | P-42 | | 1944630 | 33035 |

| | | | | | |
|-----|--|-------|--|----------|--------|
| 604 | | 24-P | | 147180 | 7907 |
| 605 | | 18 | | 1080190 | 3467 |
| 617 | | P-36A | | 50040 | 3149 |
| 626 | | 07 | | 157570 | 1235 |
| 652 | | 16 | | 529970 | 73 |
| 779 | | 23 | | 171610 | 10261 |
| 782 | | 13 | | 1269000 | 88380 |
| 788 | | 65 | | 16488100 | 394144 |
| 814 | | P-64 | | 0 | 0 |
| 815 | | P-23A | | 52150 | 5794 |

APPENDIX C
WATER SYSTEM DOCUMENTS

Duran Mutual Domestic Water Consumers Association
Brahaim Hindi Jr., , President
Duran, New Mexico 88301

RESOLUTION 261

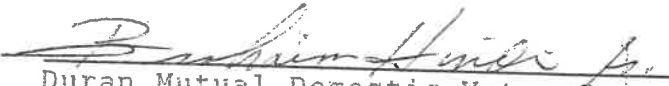
Resolution to transfer ownership of the Duran Mutual Domestic Water Consumers Association to the Town of Vaughn.

Be it accepted by the governing body of the Town of Vaughn, it will be effective upon acceptance.

Section 1. The Duran Mutual Domestic Water Consumer Association, of Duran, New Mexico, hereby transfers ownership of water storage tanks, water lines, meters and right of ways, to the Town of Vaughn.

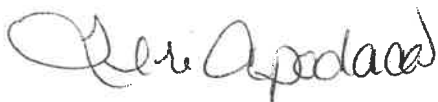
Section 2. The Town of Vaughn will provide water services and maintenance to Duran in a fair and equitable manor.

Passed, approved and adopted the 25th of September 2005.


Duran Mutual Domestic Water Consumers Association
Brahaim Hindi Jr., , President

x 

attest:



Town of Vaughn
VAUGHN, NEW MEXICO 88353

GEORGE A. DEL CURTO
Mayor

RITA A. GARCIA
Clerk and Treasurer

ALICE G. LUNA
Assistant Clerk

Council

POSITION 1 MIKE MONTOYA
POSITION 2 ALEX GAZOLAS

Council

POSITION 3 HELEN GARDE
POSITION 4 BEN JUDE GALLEGOS

A G E N D A

AUGUST 13, 1985

- I. Call to Order
- II. Recognition of Visitors
- III. Copy and Approval of Minutes
- IV. Approval of Bills
- V. Old Buisness
 1. Road to Dump (Pending on contact with Phil Weston and Garth Graves)
 2. Cable T.V. (Mr. Dumas is to call the Mayor possibly tomorrow.)
 3. Culverts (State Highway is to send contract today)
- VI. New Business:
 1. Easement for School
 2. Duran Water Users Meeting.
- VII. Report from Each Department
 1. Sr. Citizens and Cemetery
 2. Fire and Ambulance
 3. Police
 4. Water
- VIII. Adjourn

Town of Vaughn
VAUGHN, NEW MEXICO 88353

GEORGE A. DEL CURTO
Mayor

RITA A. GARCIA
Clerk and Treasurer

ALICE G. LUNA
Assistant Clerk

Council

POSITION 1 MIKE MONTOYA
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Council

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POSITION 4 BEN JUDE GALLEGOS

Minutes of Regular Meeting No. 779

The Regular Meeting of The Board of Trustees of The Town of Vaughn was called to order by Mayor George A. Del Curto, at 7:30 pm on Tuesday August 13, 1985 at Vaughn City Hall.

The following officials were present:

George A. Del Curto, Mayor

Council

Ben Jude Gallegos
Alex Gazolas
Helen Garde Lewis
Rita A. Garcia, Clerk
Mike Montoya

Absent

Visitors

Frank Bond (Candidate for Governor)

First order of business was the approval om Minutes 778. Motion made by Gallegos and seconded by Garde-Lewis to approve the minutes as presented. Motion Carried.

Next order of business was the approval of bill for the month. For the exception of Lanier Harris for the test set, all other bills were approved. Motion made by Gallegos and seconded by Garde-Lewis. Motion Carried.

Old Business:

Road to Dump--At this time we are awaiting information from Phil Weston on possible landfill monies available.

Cable TV--Complaints of channel 7-8 reception very poor. Ted Dumas is to call the Mayor.

Culverts--The State Highway is to send contracts to clerk.

New Business:

Easement for School--The Superintendent from the Vaughn Municipal Schools is requesting from the Town of Vaughn an easement to cut across the school road which is 4th street to place a new gas line to the existing building. Motion made by Gallegos and seconded by Garde-Lewis to grant the Vaughn Schools an easement. Motion Carried.

Frank Bond expressed his concerns for samll communities. He would try to help us with our needs and concerns.

Duran Water Users Assos. Meeting.

Gallegos attended a meeting the 9th of August in Duran with the Association and Town people concerned. The Association has asked The Town of Vaughn if they would be interested in taking over the water association in Duran. Reason for this is that it would be on a fair basis that everyone would pay for what they use. All the users now pay a flat fee. This would be a profit making endeavor. The contracts that the Duran water users association had are to be sent to the City Attorney for review and advise the Mayor and Council on his findings. Motion was made by Gazolas and seconded by Garde-Lewis to pursue the takeover of this project. Motion Carried.

**Gallegos presented at the meeting sample conditions of what would be offered to the community of Duran. Samples attached.

Senior Citizens

Compliments were made by several citizens on the Memorial Day festivities at the cemetery.

Fire and Ambulance

Gazolas reported that there is not enough monies to run the fire and ambulance units. Possible quarter cent increase in county taxes.

Police

There has been concerns that the police do not have phones listed or unlisted.

Water

Gallegos reported that the water is in good operating condition. Arthur has mentioned that it would be good to place pop up sprinklers in the city park. Gallegos also stated that the diesel pump needs service. Recreation--Will end on the 9th of August. This was the best program ever. Thanks to the County commission and the Vaughn School for their generous donation. The Swimming pool will continue for 2 more weeks.

George A. Del Curto, Mayor

Attest:

Rita A. Garcia

WATER LEASE

Agreement made this ----8th day July, 1986, between the Town of Vaughn, a municipal corporation in the County of Guadalupe, State of New Mexico, herein referred to as Town, and Duran Mutual Domestic Water Consumers Association Inc., a non-profit corporation duly organized and existing under the laws of the State of New Mexico, herein referred to as Association.

RECITALS

1. Town is the owner and operator of a water system in the County of Guadalupe, State of New Mexico, and it is engaged in distribution of water to consumers in the Town of Vaughn, County of Guadalupe, State of New Mexico, and the territory adjacent thereto.
2. Association is the owner and operator of a water system in the County of Torrance, State of New Mexico and is engaged as a non-profit association supplying water to association members in the Town of Duran, County of Torrance, State of New Mexico, and the territory adjacent thereto.
3. Association desires to obtain by lease, water to supplement the water supply which it has developed or may hereafter develop in the County of Torrance, State of New

Mexico, and elsewhere, and Town is willing to furnish such supplemental requirements of Association, subject to the terms, conditions, and limitations hereinafter set forth.

The parties hereto agree:

SECTION ONE

DEFINITIONS

For the purposes of this Agreement, the following terms shall have the following meanings:

(a) The term "service year" shall mean the period commencing July 1, of each calendar year and terminating June 30, of the succeeding calendar year.

(b) The rights and obligations of the parties are subject to the rights, obligations and conditions set forth in the permit from the State Engineer, File Number _____.

SECTION TWO

AGREEMENT TO SUPPLY WATER

Subject to the terms, conditions and limitations hereinafter set forth, Town shall lease and deliver to Association, and Association Members shall lease and receive from Town, all water required or desired by Association to provide and supplement existing and future sources of water supply developed by, or which may be developed by, Association, in the County of Torrance, State of New Mexico, and

elsewhere. However, in no event shall Town be obligated to deliver water to Association at a higher rate of delivery, or in a greater amount, or at different periods, than as provided herein.

SECTION THREE

TERM OF CONTRACT

This contract shall take effect as of the date hereof and shall continue in effect to and including June 30, 1988.

SECTION FOUR

WATER RATES

(a) Association member shall pay Town for all water delivered hereunder at the following monthly rates:

- (1) \$10.50 per month minimum charge for 3,000 gallons
- (2) \$1.85 per thousand gallons in excess of 3,000
- (3) \$1.50 of \$10.50 minimum monthly charge shall be paid to the Association by the Town

(b) Town shall have the right to increase the water rates charged to Association on a semi-annual basis.

(c) Meter deposits pertain only to Association Members presently being served by the Association within the Village limits of Duran. Any future rancher or agricultural hook-up

will be governed by separate meter deposit and service agreements.

- (1) Association shall collect from each new member of the Association \$175.00
- (2) \$50.00 meter deposit and \$10.00 service charge (\$60.00) shall be paid to Town for each new residential hook-up by Association.
- (3) \$100.00 meter hook-up and \$10.00 service charge (\$110.00) shall be paid by the Association, to Town for each new business or commercial hook-up.
- (4) Town will refund to Association any meter deposit collected from new member hook-up (after 7-1-86) to Association, less any outstanding balance due Town from Association Member after disconnect.
- (5) Association will deliver to Town a Bill of Sale covering all existing water meters presently being used by the Association at the time contract is executed.
- (6) Upon termination of contract by either party, Town will execute and deliver to Association a Bill of Sale covering all meters which previously were sold to Town and additional meters installed will either be removed by Town or meter deposit forfeited, at the sole discretion of the Town.

(d) If Town delivers any water to Association prior to the service year commencing July 1, 1986, Association shall pay to Town for all water so delivered hereunder up to and including June 30, 1986, at the rates herein specified, without regard to the annual minimum guaranty, which guaranty shall commence only as of July 1, 1986.

SECTION FIVE

BILLING PROCEDURE

Town shall bill each Association Member during the

1st week each month for all water delivered hereunder for the preceding calendar month or the meter reading period ending during the preceding calendar month. Payment shall be made by each Association Member on or before the 10th day of each billing month. In the event payment is not made within thirty (30) days of the billing cycle, and continues unpaid through the following billing cycle, Town shall have the right to discontinue delivering water to the Association Member. Any meter deposit held by the Town will be first used to pay the unpaid delinquent balance owed by member and balance, if any, refunded to the Association. At least 15% of first unpaid balance and 100% of most current billing must be paid each billing cycle to ensure a declining balance of Association Members account. Should payment not paid in accordance with Town's collection policy, and service is discontinued, service will not be reinstated until all unpaid balances, new meter deposit (residential \$50.00 - commercial \$100.00) and \$10.00 service charges are paid.

SECTION SIX

DELIVERY OF WATER

Town shall not be obligated at any time to deliver water to Association Member, within the Village of Duran, (Exhibit "A"), at a rate of delivery in excess of 20 gallons per minute (estimated rate of delivery of present system estimated by Association). To avoid over pumping of the wells, the amounts of water to be delivered shall be reduced on a pro rata basis

between the Town and the Association, in the event of any water shortages, emergencies or whenever such action is deemed necessary by the Town.

SECTION SEVEN

WATER QUALITY

The quality of water delivered by Town to Association and Association Member hereunder shall meet the same standards as for the water supplied to the residents of the Town of Vaughn. The Town expressly disclaims any further warranty, whether express or implied, as to the quality of the water leased and delivered to Association.

SECTION EIGHT

DELIVERY POINT

The water to be furnished hereunder shall be delivered by Town to Association Members at the point of interconnection of Associations main line and Association Member's meter hook-up located in Duran, in the County of Torrance, State of New Mexico.

SECTION NINE

SERVICE FACILITIES

(a) Town, at its expense, shall procure, furnish, install, operate, and maintain all facilities, rights-of-

way, and easements necessary for the purpose of furnishing service hereunder and to measure such service as of the point of delivery specified herein.

(b) Association, at its expense, shall procure, and furnish all rights-of-way and easements necessary for receiving, applying, and utilizing the water delivered hereunder.

SECTION TEN

WATER METERS

(a) All water furnished by Town hereunder shall be measured by suitable metering equipment of standard manufacture; to be furnished, installed, maintained, calibrated, and read by Town at its expense.

(b) If more than a single meter is installed by Town to measure water furnished hereunder, the reading thereof shall be combined.

SECTION ELEVEN

EMERGENCY DELIVERIES

If Association is confronted by an emergency whereby it needs and desires delivery of additional water, or at a higher rate of delivery, or in a greater daily quantity than specified herein, Association may notify Town to such effect. Town, within its sole discretion, may then deliver

additional water hereunder to Association, or at a higher rate of delivery, or in a greater daily quantity than herein specified, for a period of time and to the extent determined by Town.

(a) Water delivered to the Duran Fire Department, at their main building, will be done at no charge so long as usage remains within reasonable limits as designated by Town from time to time.

SECTION TWELVE
LIABILITY OF TOWN

Town shall use reasonable diligence and care to provide a regular and uninterrupted supply of water to Association and Association Members, and to avoid any shortage or interruption of delivery thereof. Town shall not be liable for any failure, interruption, or shortage of water, or any loss or damage resulting therefrom.

Association and Association Members agree to indemnify and save harmless Town against all loss, including attorney's fees, damage or expense which Town may sustain, incur or become liable for, including loss of or damage to property or injury to or death of persons and fines or penalties imposed upon or assessed against Town arising in any manner out of:

- (a) The implementation of this Agreement;
- (b) Any breach by Association or its members of the

terms, covenants or conditions in this Agreement; or

(c) Any and all claims and causes of action arising out of the implementation, delivery, and lease of water to the Association and its individual members.

SECTION THIRTEEN

RESALE OF WATER

All water leased and delivered hereunder may not be resold by Association or Association members.

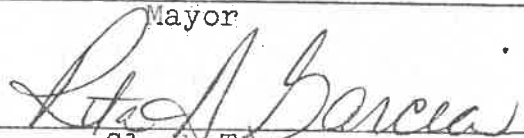
SECTION FOURTEEN

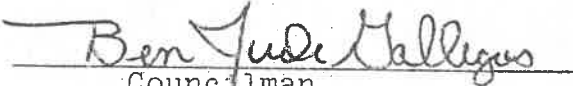
ASSIGNMENT


Without the prior written consent of Town, neither this agreement nor any interest herein nor any claim arising hereunder shall be transferred or assigned by Association, except to a parent, subsidiary, or affiliate corporation of Association, or to a successor corporation with which Association is consolidated or merged or which acquires by conveyance, transfer, or condemnation all or substantially all of Association's water system serving the Town of Vaughn and the territory adjacent thereto. Subject to the foregoing, this agreement shall bind and inure to the benefit of the successors and assigns of the parties hereto.

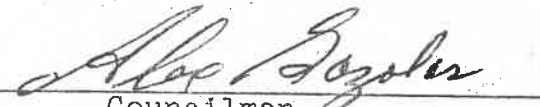
IN WITNESS WHEREOF, this Agreement is executed by the parties hereto, the date first above written.

TOWN OF VAUGHN


Mayor
Clerk-Treas.

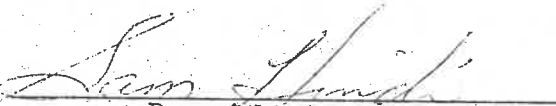

Councilman

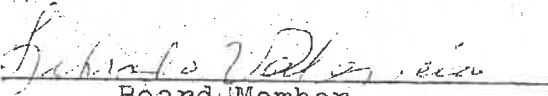

Councilman

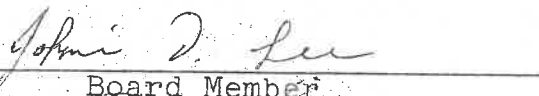

Councilman

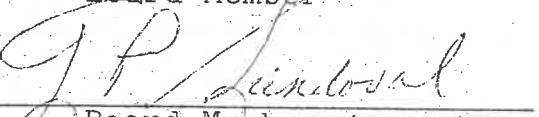
Councilman

DURAN MUTUAL DOMESTIC WATER
CONSUMERS ASSOCIATION


President


Board Member


Board Member


Board Member (SECRET)

Board Member

APPENDIX D
2019 AUDIT EXCERPTS

STATE OF NEW MEXICO
TOWN OF VAUGHN
Statement of Net Position
June 30, 2019

Statement 1
Page 1 of 2

| | Governmental Activities | Business Type Activities | Total |
|---|----------------------------|-----------------------------|--------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash | \$ 650,160 | \$ 372,752 | \$ 1,022,912 |
| Accounts receivable (net of uncollectible accounts) | 46,230 | 79,206 | 125,436 |
| Due from other funds | 71,101 | - | 71,101 |
| Total current assets | 767,491 | 451,958 | 1,219,449 |
| Non-current assets | | | |
| Restricted assets (cash) | 57,437 | 34,470 | 91,907 |
| Customer Meter Deposits | - | 21,620 | 21,620 |
| Total non-current assets | 57,437 | 56,090 | 113,527 |
| Land | 171,465 | 135,582 | 307,047 |
| Land improvements | 5,600,839 | 29,022 | 5,629,861 |
| Buildings and improvements | 2,348,193 | 34,159 | 2,382,352 |
| Vehicles | 264,099 | 23,403 | 287,502 |
| Heavy equipment | 1,322,093 | 710,153 | 2,032,246 |
| Equipment | 262,040 | 216,964 | 479,004 |
| Plant/Infrastructure | 959,770 | 6,662,207 | 7,621,977 |
| Total capital assets | 10,928,499 | 7,811,490 | 18,739,989 |
| Less accumulated depreciation | (5,776,891) | (4,979,750) | (10,756,641) |
| Total capital assets (net of accumulated depreciation) | 5,151,608 | 2,831,740 | 7,983,348 |
| Deferred outflows of resources related to pension | 72,701 | - | 72,701 |
| Total assets | \$ 6,049,237 | \$ 3,339,788 | \$ 9,389,025 |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Statement of Net Position
June 30, 2019

Statement 1
Page 2 of 2

| | <u>Governmental Activities</u> | <u>Business Type Activities</u> | <u>Total</u> |
|---|------------------------------------|-------------------------------------|---------------------|
| LIABILITIES AND NET ASSETS | | | |
| Current Liabilities | | | |
| Accounts payable | \$ - | \$ 230,401 | \$ 230,401 |
| Current portion of bonds payable | - | 9,000 | 9,000 |
| Current portion of loan payable | 22,722 | 498 | 23,220 |
| Customer meter deposits payable from restricted assets | - | 21,620 | 21,620 |
| Due to other funds | - | 71,101 | 71,101 |
| Total current liabilities | <u>22,722</u> | <u>332,620</u> | <u>355,342</u> |
| Non-Current Liabilities | | | |
| Compensated absences payable | 9,134 | 1,274 | 10,408 |
| Bonds payable | - | 412,000 | 412,000 |
| Loan payable | 187,158 | 11,284 | 198,442 |
| Net pension liability | 258,287 | - | 258,287 |
| Landfill closure | - | 73,270 | 73,270 |
| Total non-current liabilities | <u>454,579</u> | <u>497,828</u> | <u>952,407</u> |
| Total liabilities | <u>477,301</u> | <u>830,448</u> | <u>1,307,749</u> |
| Deferred Inflows | | | |
| Deferred inflows of resources related to pension | 19,889 | - | 19,889 |
| Total deferred inflows | <u>19,889</u> | <u>-</u> | <u>19,889</u> |
| Net Position | | | |
| Net investment in capital assets | 4,941,728 | 2,410,740 | 7,352,468 |
| Restricted for: | | | |
| State mandated cash balance | 56,792 | - | 56,792 |
| Special revenue fund | 681,471 | - | 681,471 |
| Capital outlay | 256 | - | 256 |
| Debt service | 389 | 28,420 | 28,809 |
| Landfill | - | (79,002) | (79,002) |
| Unrestricted | (128,589) | 149,182 | 20,593 |
| Total net position | <u>5,552,047</u> | <u>2,509,340</u> | <u>8,061,387</u> |
| Total liabilities and net position | <u>\$ 6,049,237</u> | <u>\$ 3,339,788</u> | <u>\$ 9,389,025</u> |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Statement of Activities
Year Ended June 30, 2019

Statement 2

| Functions/Programs | Program Revenues | | | | Net (Expenses) Revenue and Changes in Net Position | | |
|--|---------------------|-------------------------|--|--|---|-----------------------------|---------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | Total |
| Primary government: | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | \$ 586,292 | \$ 2,825 | \$ 67,232 | \$ 208,760 | \$ (307,475) | \$ - | \$ (307,475) |
| Highways and streets | 65,996 | - | - | - | (65,996) | - | (65,996) |
| Public safety | 80,462 | 58,719 | 112,934 | - | 91,191 | - | 91,191 |
| Health and welfare | - | - | - | - | - | - | - |
| Culture and recreation | 71,450 | 6,922 | 29,832 | - | (34,696) | - | (34,696) |
| Depreciation - unallocated | 441,643 | - | - | - | (441,643) | - | (441,643) |
| Interest | 1,714 | - | - | - | (1,714) | - | (1,714) |
| Total governmental activities | 1,247,557 | 68,466 | 209,998 | 208,760 | (760,333) | - | (760,333) |
| Business-type activities: | | | | | | | |
| Joint utilities | 498,986 | 296,955 | 66,052 | 140,484 | - | 4,505 | 4,505 |
| Landfill closure | 8,940 | - | - | - | - | (8,940) | (8,940) |
| Ambulance | 55,441 | 19,412 | 58,335 | - | - | 22,306 | 22,306 |
| Cemetery | 1,526 | 725 | - | - | - | (801) | (801) |
| Total business-type activities | 564,893 | 317,092 | 124,387 | 140,484 | - | 17,070 | 17,070 |
| Total all activities | \$ 1,812,450 | \$ 385,558 | \$ 334,385 | \$ 349,244 | (760,333) | 17,070 | (743,263) |
| General Revenues: | | | | | | | |
| Property taxes | | | | | 63,315 | - | 63,315 |
| Lodgers tax | | | | | 56,103 | - | 56,103 |
| Environmental gross receipts tax: | | | | | - | 4,718 | 4,718 |
| Gross receipts taxes | | | | | 218,781 | - | 218,781 |
| MVD Fees | | | | | 751 | - | 751 |
| Gasoline taxes | | | | | 53,596 | - | 53,596 |
| State aid not restricted to special purpose | | | | | | | |
| General | | | | | 90,000 | - | 90,000 |
| Investment earnings | | | | | 396 | 23 | 419 |
| Transfers | | | | | - | - | - |
| Total general revenues | | | | | 482,942 | 4,741 | 487,683 |
| Change in net position | | | | | (277,391) | 21,811 | (255,580) |
| Net position - beginning of year | | | | | 5,953,983 | 2,362,984 | 8,316,967 |
| Restatement | | | | | (124,545) | 124,545 | - |
| Net position - beginning of year - restated | | | | | 5,829,438 | 2,487,529 | 8,316,967 |
| Net position - ending | | | | | \$ 5,552,047 | \$ 2,509,340 | \$ 8,061,387 |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Balance Sheet
Governmental Funds
June 30, 2019

Statement 3

| | General | Fire Protection Fund | Streets Fund | Lodgers Tax Fund | Other Governmental Fund | Total Governmental Funds |
|---|--------------------------|-------------------------|--------------------------|--------------------------|-------------------------------|--------------------------------|
| ASSETS | | | | | | |
| Cash on deposit | \$ 97,866 | \$ 61,042 | \$ 282,278 | \$ 214,632 | \$ 51,779 | \$ 707,597 |
| Accounts receivable | 27,641 | - | 4,544 | 7,119 | 6,926 | 46,230 |
| Due from other funds | 71,009 | 31,137 | 14,455 | - | 19,580 | 136,181 |
| Total assets | <u>\$ 196,516</u> | <u>\$ 92,179</u> | <u>\$ 301,277</u> | <u>\$ 221,751</u> | <u>\$ 78,285</u> | <u>\$ 890,008</u> |
| LIABILITIES | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | 53,704 | - | - | 10,945 | 431 | 65,080 |
| Total liabilities | <u>53,704</u> | <u>-</u> | <u>-</u> | <u>10,945</u> | <u>431</u> | <u>65,080</u> |
| FUND BALANCE | | | | | | |
| Restricted for: | | | | | | |
| Fire protection | - | 91,534 | - | - | 11,186 | 102,720 |
| Highways and streets | - | - | 301,277 | - | - | 301,277 |
| Corrections | - | - | - | - | 26,510 | 26,510 |
| Recreation services | - | - | - | 210,806 | 30,538 | 241,344 |
| Public safety | - | - | - | - | 9,620 | 9,620 |
| Reserves | 56,792 | - | - | - | - | 56,792 |
| Capital outlay | - | 256 | - | - | - | 256 |
| Debt service | - | 389 | - | - | - | 389 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned | 86,020 | - | - | - | - | 86,020 |
| Total fund balance | <u>142,812</u> | <u>92,179</u> | <u>301,277</u> | <u>210,806</u> | <u>77,854</u> | <u>824,928</u> |
| Total liabilities and fund balance | <u>\$ 196,516</u> | <u>\$ 92,179</u> | <u>\$ 301,277</u> | <u>\$ 221,751</u> | <u>\$ 78,285</u> | <u>\$ 890,008</u> |

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

TOWN OF VAUGHN

Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
June 30, 2019

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

| | | |
|---|--------------------|---------------------|
| Total fund balances - governmental funds | | \$ 824,928 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds | | |
| The cost of capital assets | 10,928,499 | |
| Accumulated depreciation | <u>(5,776,891)</u> | |
| | | 5,151,608 |
| 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: | | |
| Loans payable | (209,880) | |
| Compensated absences | <u>(9,134)</u> | |
| | | (219,014) |
| Some liabilities, including net pension obligations, are not due and payable in the current period and therefore, are not reported in the funds | | |
| Net pension liability | | (258,287) |
| Deferred outflows and inflows or resources related to pensions are applicable to future periods and therefore, are not reported in the funds | | <u>52,812</u> |
| Net position of governmental activities | | <u>\$ 5,552,047</u> |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2019

Statement 5

| | General | Fire Protection Fund | Streets Fund | Lodgers Tax Fund | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|-------------------------|-------------------|---------------------|--------------------------------|--------------------------------|
| REVENUES | | | | | | |
| Taxes | \$ 63,315 | \$ - | \$ - | \$ - | \$ - | \$ 63,315 |
| Lodgers tax | - | - | - | 56,103 | - | 56,103 |
| Franchise taxes | - | - | - | - | - | - |
| Gas tax | - | - | 53,596 | - | - | 53,596 |
| MVD | 751 | - | - | - | - | 751 |
| Charges for services | 1,925 | - | - | - | 6,922 | 8,847 |
| Fines and forfeitures | 45,179 | - | - | - | 13,540 | 58,719 |
| Licenses and permits | 900 | - | - | - | - | 900 |
| Local sources | 66,732 | 1,420 | - | 32 | 10,500 | 78,684 |
| State sources | 108,520 | 85,914 | - | - | 41,037 | 235,471 |
| Federal sources | 188,564 | - | - | - | 6,039 | 194,603 |
| State shared taxes | 218,781 | - | - | - | - | 218,781 |
| Earnings from investments | - | 394 | - | - | 2 | 396 |
| Total revenues | 694,667 | 87,728 | 53,596 | 56,135 | 78,040 | 970,166 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | 564,664 | - | - | - | 515 | 565,179 |
| Highways and streets | - | - | 65,996 | - | - | 65,996 |
| Public safety | - | 64,432 | - | - | 16,030 | 80,462 |
| Culture and recreation | - | - | - | - | 34,981 | 34,981 |
| Capital outlay | 187,331 | - | - | 36,469 | - | 223,800 |
| NMFA principal | - | 21,859 | - | - | - | 21,859 |
| NMFA interest | - | 1,714 | - | - | - | 1,714 |
| Total expenditures | 751,995 | 88,005 | 65,996 | 36,469 | 51,526 | 993,991 |
| Excess (deficiency) of revenue over expenditures | (57,328) | (277) | (12,400) | 19,666 | 26,514 | (23,825) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Loan proceeds | - | - | - | - | - | - |
| Total other financing sources | - | - | - | - | - | - |
| Net change in fund balances | (57,328) | (277) | (12,400) | 19,666 | 26,514 | (23,825) |
| Fund balance beginning of year | 200,140 | 92,456 | 313,677 | 191,140 | 175,885 | 973,298 |
| Restatement | - | - | - | - | (124,545) | (124,545) |
| Fund balance beginning of year, restated | 200,140 | 92,456 | 313,677 | 191,140 | 51,340 | 848,753 |
| Fund balance end of year | \$ 142,812 | \$ 92,179 | \$ 301,277 | \$ 210,806 | \$ 77,854 | \$ 824,928 |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
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, 2019

Statement 6

Net change in fund balances - total governmental funds (23,825)

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, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which depreciation exceeds capital outlays expense in the period.

| | | |
|--|----------------|-----------|
| Depreciation expense | (441,643) | |
| Capital outlays | <u>187,331</u> | |
| Excess of capital outlay over depreciation expense | | (254,312) |

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

| | | |
|-----------------------|--|----------|
| Pension contributions | | 14,889 |
| Pension expense | | (33,160) |

The issuance of long-term debt (e.g. loans) provides current financial resources to governmental funds while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

| | | |
|-----------------------------|---------------|--------|
| Loan proceeds | | |
| Repayment of long-term debt | <u>21,859</u> | |
| | | 21,859 |

In the Statement of Activities, certain operating expenses are measured by the amount 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). The (increase) decrease in the liabilities for the year were:

| | | |
|---|--|---------------------|
| Compensated absences payable | | <u>(2,842)</u> |
| Change in net position of governmental activities | | <u>\$ (277,391)</u> |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
General Fund
Statement of Revenues and Expenditures -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2019

| | Original Budget | Final Budget | Actual | Variance Favorable (Unfavorable) |
|------------------------------|--------------------------|--------------------------|--------------------------|--|
| REVENUES | | | | |
| Taxes | \$ 68,620 | \$ 68,620 | \$ 63,170 | \$ (5,450) |
| Franchise taxes | - | - | - | - |
| Gas taxes | - | - | - | - |
| MVD | 1,793 | 1,793 | 751 | (1,042) |
| Charges for services | 4,800 | 5,650 | 1,925 | (3,725) |
| Fines and forfeitures | 37,000 | 57,122 | 47,036 | (10,086) |
| Licenses and permits | 1,250 | 1,250 | 900 | (350) |
| Local sources | 74,458 | 93,488 | 55,787 | (37,701) |
| State sources | 153,584 | 153,584 | 108,520 | (45,064) |
| Federal sources | - | - | 128,931 | 128,931 |
| State shared taxes | 253,533 | 253,533 | 234,929 | (18,604) |
| Earnings from investments | - | - | - | - |
| Total revenues | <u>\$ 595,038</u> | <u>\$ 635,040</u> | <u>\$ 641,949</u> | <u>\$ 6,909</u> |
| EXPENDITURES | | | | |
| General government | \$ 680,501 | \$ 734,322 | \$ 751,994 | \$ (17,672) |
| Public safety | - | - | - | - |
| Highways & Streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Total expenditures | <u>\$ 680,501</u> | <u>\$ 734,322</u> | <u>\$ 751,994</u> | <u>\$ (17,672)</u> |
| BUDGETED CASH BALANCE | <u>\$ 195,345</u> | <u>\$ 199,747</u> | | |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Special Revenue - Fire Protection Fund
Statement of Revenues and Expenditures -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2019

| | Original Budget | Final Budget | Actual | Variance Favorable (Unfavorable) |
|------------------------------|--------------------|------------------|------------------|--|
| REVENUES | | | | |
| Local sources | \$ - | \$ - | \$ 1,420 | \$ 1,420 |
| State sources | 58,584 | 65,005 | 85,914 | 20,909 |
| Earnings from investments | - | - | 394 | 394 |
| | <u>-</u> | <u>-</u> | <u>394</u> | <u>394</u> |
| Total revenues | <u>\$ 58,584</u> | <u>\$ 65,005</u> | <u>\$ 87,728</u> | <u>\$ 22,723</u> |
| EXPENDITURES | | | | |
| Public safety | 58,584 | 86,857 | 64,432 | 22,425 |
| Loan principle | - | - | 21,859 | (21,859) |
| Loan interest | - | - | 1,714 | (1,714) |
| | <u>-</u> | <u>-</u> | <u>1,714</u> | <u>(1,714)</u> |
| Total expenditures | <u>\$ 58,584</u> | <u>\$ 86,857</u> | <u>\$ 88,005</u> | <u>\$ (1,148)</u> |
| BUDGETED CASH BALANCE | <u>\$ -</u> | <u>\$ 21,852</u> | | |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Special Revenue - Streets Fund
Statement of Revenues and Expenditures -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2019

| | Original Budget | Final Budget | Actual | Variance Favorable (Unfavorable) |
|-----------------------|--------------------|-------------------|------------------|--|
| REVENUES | | | | |
| Gas taxes | \$ 2,000 | \$ 75,750 | \$ 53,679 | \$ (22,071) |
| Total revenues | <u>\$ 2,000</u> | <u>\$ 75,750</u> | <u>\$ 53,679</u> | <u>\$ (22,071)</u> |
| EXPENDITURES | | | | |
| Highways and streets | \$ 242,795 | \$ 294,292 | \$ 65,996 | \$ 228,296 |
| Total expenditures | <u>\$ 242,795</u> | <u>\$ 294,292</u> | <u>\$ 65,996</u> | <u>\$ 228,296</u> |
| BUDGETED CASH BALANCE | <u>\$ 240,795</u> | <u>\$ 218,542</u> | | |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Special Revenue - Lodgers Tax Fund
Statement of Revenues and Expenditures -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2019

| | Original Budget | Final Budget | Actual | Variance Favorable (Unfavorable) |
|------------------------------|-------------------------|--------------------------|-------------------------|--|
| REVENUES | | | | |
| Lodgers tax | \$ 55,000 | \$ 55,000 | \$ 59,034 | \$ 4,034 |
| Local sources | - | - | 6,024 | 6,024 |
| Total revenues | <u>\$ 55,000</u> | <u>\$ 55,000</u> | <u>\$ 65,058</u> | <u>\$ 10,058</u> |
| EXPENDITURES | | | | |
| Culture and recreation | \$ 87,694 | \$ 104,928 | \$ 36,469 | \$ 68,459 |
| Total expenditures | <u>\$ 87,694</u> | <u>\$ 104,928</u> | <u>\$ 36,469</u> | <u>\$ 68,459</u> |
| BUDGETED CASH BALANCE | <u>\$ 32,694</u> | <u>\$ 49,928</u> | | |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Proprietary Funds
Statement of Net Position
June 30, 2019

Statement 11
Page 1 of 2

| | Joint Utilities Fund | Landfill Closure Fund | Ambulance Fund | Other Enterprise Funds | Total |
|---------------------------------|-------------------------|-----------------------------|-------------------|------------------------------|---------------------|
| ASSETS | | | | | |
| Current Assets | | | | | |
| Cash on deposit | \$ 231,598 | \$ - | \$ 136,026 | \$ 5,128 | \$ 372,752 |
| Accounts receivable (net) | 78,392 | - | 814 | - | 79,206 |
| Due from other funds | - | - | 4,082 | - | 4,082 |
| Total Current Assets | <u>309,990</u> | <u>-</u> | <u>140,922</u> | <u>5,128</u> | <u>456,040</u> |
| Non-Current Assets | | | | | |
| Restricted Assets (Cash) | 28,420 | 6,050 | - | - | 34,470 |
| Customer meter deposits | 21,620 | - | - | - | 21,620 |
| Total Non-Current Assets | <u>50,040</u> | <u>6,050</u> | <u>-</u> | <u>-</u> | <u>56,090</u> |
| Capital Assets | | | | | |
| Land | 135,582 | - | - | - | 135,582 |
| Land improvements | 29,022 | - | - | - | 29,022 |
| Buildings and Improvements | 34,159 | - | - | - | 34,159 |
| Equipment | 216,964 | - | - | - | 216,964 |
| Vehicles | 23,403 | - | - | - | 23,403 |
| Heavy equipment | 710,153 | - | - | - | 710,153 |
| Plant/infrastructure | 6,662,207 | - | - | - | 6,662,207 |
| Accumulated depreciation | (4,979,750) | - | - | - | (4,979,750) |
| Total Capital Assets | <u>2,831,740</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,831,740</u> |
| Total Assets | <u>\$ 3,191,770</u> | <u>\$ 6,050</u> | <u>\$ 140,922</u> | <u>\$ 5,128</u> | <u>\$ 3,343,870</u> |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Proprietary Funds
Statement of Net Position
June 30, 2019

Statement 11
Page 2 of 2

| | Joint Utilities Fund | Landfill Closure Fund | Ambulance Fund | Other Enterprise Funds | Total |
|---|-------------------------|-----------------------------|-------------------|------------------------------|---------------------|
| LIABILITIES | | | | | |
| Current Liabilities | | | | | |
| Accounts payable | \$ 230,401 | \$ - | \$ - | \$ - | \$ 230,401 |
| Current portion loan payable | - | 498 | - | - | 498 |
| Current portion revenue bonds payable | 9,000 | - | - | - | 9,000 |
| Customer meter deposits | | | | | |
| payable from Restricted Assets | 21,620 | - | - | - | 21,620 |
| Due to other funds | <u>75,183</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>75,183</u> |
| Total Current Liabilities | <u>336,204</u> | <u>498</u> | <u>-</u> | <u>-</u> | <u>336,702</u> |
| Long-Term Liabilities | | | | | |
| Compensated absences payable | 1,274 | - | - | - | 1,274 |
| Loan payable | - | 11,284 | - | - | 11,284 |
| Landfill post closure liabilities | - | 73,270 | - | - | 73,270 |
| Revenue bonds payable | <u>412,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>412,000</u> |
| Total Long-Term Liabilities | <u>413,274</u> | <u>84,554</u> | <u>-</u> | <u>-</u> | <u>497,828</u> |
| Total Liabilities | <u>749,478</u> | <u>85,052</u> | <u>-</u> | <u>-</u> | <u>834,530</u> |
| NET POSITION | | | | | |
| Net investment in capital assets | 2,410,740 | - | - | - | 2,410,740 |
| Restricted for debt service | 28,420 | - | - | - | 28,420 |
| Restricted for capital outlay | - | - | - | - | - |
| Restricted for landfill closure | - | (79,002) | - | - | (79,002) |
| Unrestricted | <u>3,132</u> | <u>-</u> | <u>140,922</u> | <u>5,128</u> | <u>149,182</u> |
| Total Net Position | <u>2,442,292</u> | <u>(79,002)</u> | <u>140,922</u> | <u>5,128</u> | <u>2,509,340</u> |
| Total Liabilities and Net Position | <u>\$ 3,191,770</u> | <u>\$ 6,050</u> | <u>\$ 140,922</u> | <u>\$ 5,128</u> | <u>\$ 3,343,870</u> |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended June 30, 2019

| | Joint Utility Fund | Landfill Closure Fund | Ambulance Fund | Other Enterprise Funds | Total |
|--|-----------------------|-----------------------------|-------------------|------------------------------|---------------------|
| OPERATING REVENUES | | | | | |
| Sales and services | \$ 296,955 | \$ - | \$ 19,412 | \$ 725 | \$ 317,092 |
| Local sources | 66,052 | - | 58,335 | - | 124,387 |
| State sources | - | - | - | - | - |
| Federal sources | 140,484 | - | - | - | 140,484 |
| State shared taxes | 4,718 | - | - | - | 4,718 |
| Total operating revenue | <u>508,209</u> | <u>-</u> | <u>77,747</u> | <u>725</u> | <u>586,681</u> |
| OPERATING EXPENSES | | | | | |
| Personal services | - | - | - | - | - |
| Maintenance and operations | 177,390 | 8,649 | 55,441 | 1,526 | 243,006 |
| Major contractual services | - | - | - | - | - |
| Depreciation | 302,290 | - | - | - | 302,290 |
| Total operating expenses | <u>479,680</u> | <u>8,649</u> | <u>55,441</u> | <u>1,526</u> | <u>545,296</u> |
| Operating income (loss) | <u>28,529</u> | <u>(8,649)</u> | <u>22,306</u> | <u>(801)</u> | <u>41,385</u> |
| NON-OPERATING REVENUE (EXPENSE) | | | | | |
| Investment income | - | 23 | - | - | 23 |
| Investment expense | (19,305) | (291) | - | - | (19,596) |
| Transfers in | - | 777 | - | - | 777 |
| Transfers out | (778) | - | - | - | (778) |
| Total Non-Operating Revenue (Expense) | <u>(20,083)</u> | <u>509</u> | <u>-</u> | <u>-</u> | <u>(19,574)</u> |
| Change in Net Position | <u>8,446</u> | <u>(8,140)</u> | <u>22,306</u> | <u>(801)</u> | <u>21,811</u> |
| Net position, beginning of year | 2,433,846 | (70,862) | - | - | 2,362,984 |
| Restatement | - | - | 118,616 | 5,929 | 124,545 |
| Net position, beginning of year - restated | <u>2,433,846</u> | <u>(70,862)</u> | <u>118,616</u> | <u>5,929</u> | <u>2,487,529</u> |
| Net position, end of year | <u>\$ 2,442,292</u> | <u>\$ (79,002)</u> | <u>\$ 140,922</u> | <u>\$ 5,128</u> | <u>\$ 2,509,340</u> |

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

STATE OF NEW MEXICO
TOWN OF VAUGHN
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2019

Statement 13

| | Joint Utility Fund | Landfill Closure Fund | Ambulance Fund | Other Enterprise Funds | Total |
|---|-----------------------|-----------------------------|-------------------|------------------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | |
| Cash received from customers | \$ - | \$ - | \$ 81,038 | \$ 725 | \$ 81,763 |
| Cash received from local sources | - | - | - | - | - |
| Cash received from state sources | - | - | 17,517 | - | 17,517 |
| Cash received from state shared taxes | - | - | - | - | - |
| Cash payments to employees and to suppliers for goods and services | - | - | (55,664) | (1,526) | (57,190) |
| Net cash provided by operating activities | - | - | 42,891 | (801) | 42,090 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | |
| Loan proceeds | - | - | - | - | - |
| Principal paid | - | (485) | - | - | (485) |
| Acquisition of capital assets | - | - | - | - | - |
| Investment expense | - | (291) | - | - | (291) |
| Net cash provided (used) by capital and related financing activities | - | (776) | - | - | (776) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | |
| Operating transfers from other funds | - | 777 | - | - | 777 |
| Operating transfers to other funds | - | - | - | - | - |
| Net cash provided (used) by noncapital financing activities | - | 777 | - | - | 777 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | |
| Investment income | - | 23 | - | - | 23 |
| Net cash provided by investing activities | - | 23 | - | - | 23 |
| Net increase (decrease) in cash | - | 24 | 42,891 | (801) | 42,114 |
| Cash, beginning of year | - | 6,026 | 93,135 | 5,929 | 105,090 |
| Cash, end of year | \$ - | \$ 6,050 | \$ 136,026 | \$ 5,128 | \$ 147,204 |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | | | | | |
| Operating income (loss) | \$ - | \$ (8,649) | \$ 22,306 | \$ (801) | \$ 12,856 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | | | |
| Depreciation | - | - | - | - | - |
| Changes in assets and liabilities: | | | | | |
| (Increase) decrease in receivables | - | - | 20,585 | - | 20,585 |
| Increase (decrease) in accounts payable | - | 8,649 | - | - | 8,649 |
| Increase (decrease) in compensated absences | - | - | - | - | - |
| Increase (decrease) in unapplied credits | - | - | - | - | - |
| Net cash provided (used) by operating activities | \$ - | \$ - | \$ 42,891 | \$ (801) | \$ 42,090 |

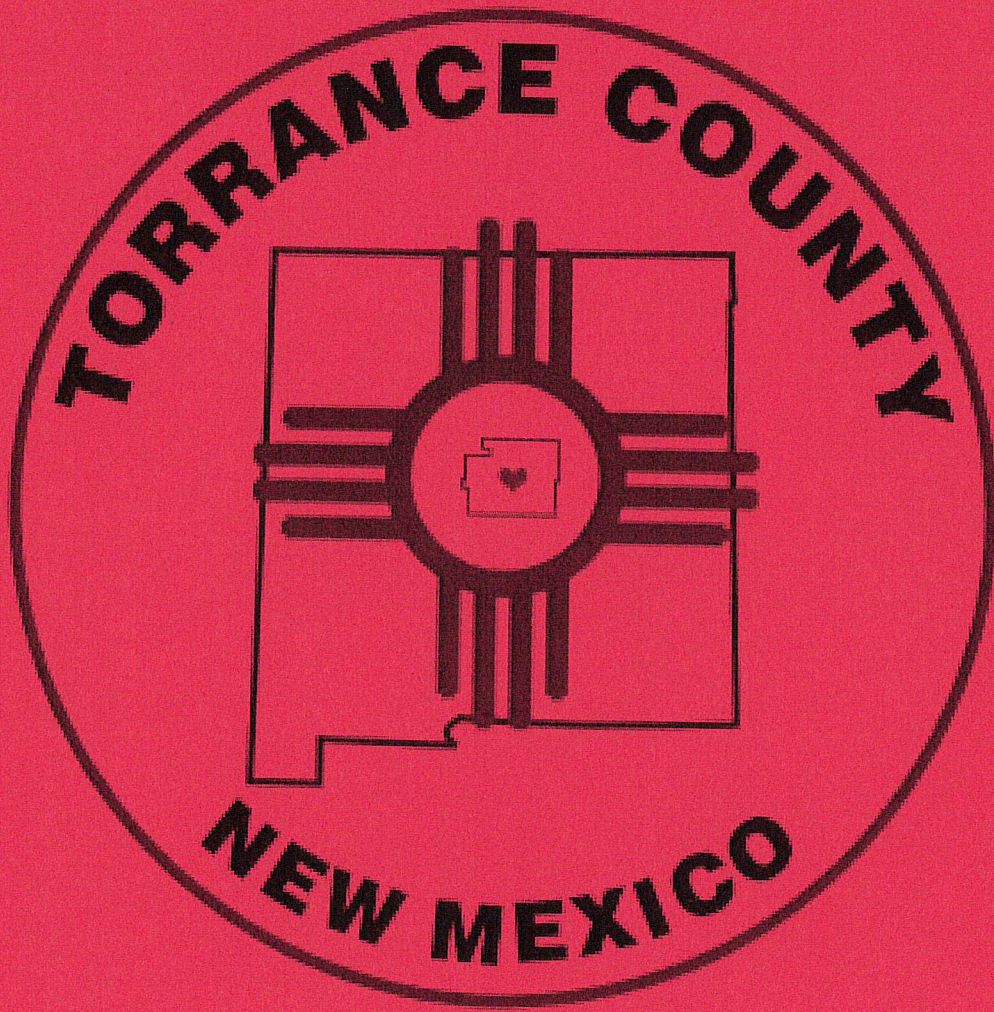
The accompanying financial statements are an integral part of these financial statements.

STATE OF NEW MEXICO
TOWN OF VAUGHN
Statement of Fiduciary Assets and Liabilities - Agency Funds
June 30, 2019

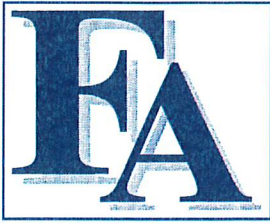
Statement 14

| | Agency Funds |
|-----------------------|-----------------|
| ASSETS | |
| Cash | \$ 468 |
| Accounts receivable | 1,116 |
| Total Assets | \$ 1,584 |
| LIABILITIES | |
| Due to other agencies | \$ 1,584 |
| Total Liabilities | \$ 1,584 |

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



*Agenda Item
No. 12-B*



FIRST AMERICAN
FINANCIAL ADVISORS, INC

FIRST AMERICAN FINANCIAL ADVISORS, INC.
7411 JEFFERSON ST NE
ALBUQUERQUE, NEW MEXICO 87109
(505) 883-0083 Office
(505) 883-7644 Fax

February 17, 2022

County of Torrance
Ms. Janice Barela, County Manager
205 S Ninth Street
Estancia, New Mexico 87016

1. **Retention of First American Financial Advisors, Inc.** The ("Issuer", the "County" or "you") desires to retain First American Financial Advisors, Inc. ("FAFA") as your municipal advisor in accordance with the terms of this municipal advisory agreement ("Agreement"). The Issuer agrees that the municipal advisory duties of FAFA shall apply to matters pertaining to the issuance of a new County debt obligation ("Loan") for a new County Administration Building on a site in Torrance County ("Project") and that FAFA is acting as your municipal advisor with respect to the Loan.
2. **Scope of Services.** As municipal advisor, we agree to perform and have performed the following:
 - (a) Analyze the financing alternatives available to the Issuer, taking into account its borrowing capacity, future financing needs, policy considerations, and such other factors as we deem appropriate to consider.
 - (b) Recommend a payment plan for Loan to be paid by the County to a lender and other matters that we consider appropriate to best serve the Issuer's interests. This shall include extensive work with you and your Board of County Commissioners.
 - (c) Organize and coordinate the financing team selected by you. We will assist in the selection of the paying agents, escrow agents and verification agents, each if required, as the particular transaction may require, each of whom will be retained and compensated by the County.
 - (e) Work with counsel on the transaction, including bond counsel whom you retain, who will be recognized municipal bond attorneys, whose fees will be paid by the County, and who will prepare the proceedings, provide legal advice concerning the steps necessary to be taken to issue the Loan, and issue an unqualified opinion (in a form standard for the particular type of financing) approving the legality of the Loan and (as applicable) tax exemption of the interest paid thereon. In addition, bond counsel will issue an opinion to the effect that the disclosure document does not contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements contained therein, in light of the circumstances under which they were made, not misleading. Generally, working with counsel will mean coordinating with the attorneys and assisting in the municipal advisory aspects of preparing appropriate legal proceedings and documents, including preparation of a Closing Memorandum.
 - (f) Assist in the Issuer's preparation of the Preliminary Official Statement ("POS") and the Official Statement ("OS"), if any, loan agreements or equivalent document as the particular transaction may require (such as a private placement memorandum), Lease and Indenture.

You acknowledge that advice and recommendations involve professional judgment on our part and that the results cannot be, and are not, guaranteed.

3. **Information to be Provided to FAFA.** You agree (upon our request) to provide or cause to be provided to us information relating to the Issuer, the security for the Loan, and other matters that we consider appropriate to enable us to perform our duties under this Agreement. With respect to all information provided by you or on your behalf to us under this Agreement, you agree upon our request to obtain certifications (in a form reasonably satisfactory to us) from appropriate Issuer representatives as to the accuracy of the information and to use your best efforts to obtain certifications (in a form reasonably satisfactory to us) from representatives of parties other than the Issuer. You acknowledge that we are entitled to rely on the accuracy and completeness of all information provided by you or on your behalf. All information provided shall be retained as confidential until such time as it is made public by the County, lender or as otherwise available to the public via other venues.
4. **Fees and Expenses.** In connection with the authorization, issuance, and sale of the Loan, you agree that our fee will be computed as shown on the "Fee Schedule" attached hereto. Our fee will become due and payable simultaneously with the delivery of the Loan. Our fee does include reimbursement from you for any actual "out-of-pocket" expenses incurred in connection with the provision of our services, including reasonable travel expenses or any other expenses incurred on your behalf. These expenses will be due and payable when presented to the Issuer, which normally will be simultaneously with the delivery of the Loan.
5. **Other Conditions.** In addition to the terms and obligations herein contained, this Agreement is subject to the following special conditions: **None**
6. **Term of Agreement.** This Agreement shall be for a period of 18 months (the "Term") from the date the Agreement is fully executed by both Parties; however, this Agreement may be terminated by either party upon 90 days written notice.
7. **Miscellaneous Provisions.** This Agreement is submitted in duplicate originals. Your acceptance of this Agreement will occur upon the return of one original executed by an authorized Issuer representative, and you hereby represent that the signatory below is so authorized. The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision of the Agreement, which shall remain in full force and effect. This Agreement constitutes the entire agreement between the parties as to the subject matter thereof and supersedes any prior understandings or representations. This Agreement may be amended or modified only by a writing signed by both parties. This Agreement is solely for the benefit of you and FAFA, and no other person. FAFA may not assign this Agreement without your prior written consent.

FEE SCHEDULE

In consideration for the services rendered by FAFA, the Issuer agrees that our fee for the issue of the Loan will be as follows:

FAFA will bill the Issuer at Closing for the Loan a net amount which will include a fee calculated on the schedule below and for as any out-of-pocket expenses incurred on behalf of the Issuer.

- 1. Municipal Advisory Services.** As consideration for the services rendered by us, it is agreed that the Issuer will pay, and we are to accept, a fee based upon the following schedule, depending upon the amount of the bond/Loan issue or Loan agreement involved.

| | |
|---------------------------------------|---|
| Services for the debt obligation/Loan | 50 basis points, not to exceed \$59,999 |
|---------------------------------------|---|

- 2. Reimbursable Expenses.** Up to six round trips to Estancia, New Mexico (if taken) at 61 miles each way (122 round trip) at 58.5¢ per mile.

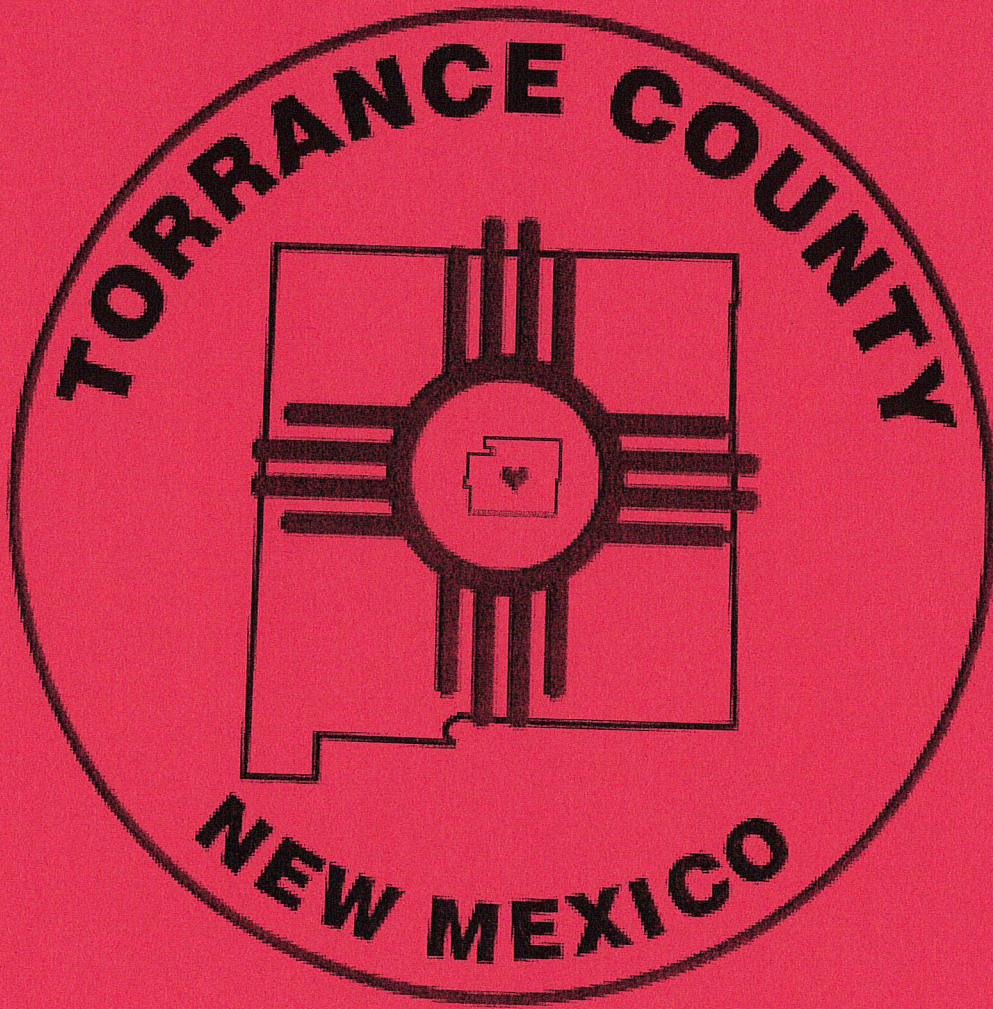
- 3. Other Services and Billing for Other Services.** If a financing is contemplated but not issued, FAFA would not charge a fee specific for that transaction. We would request payment of out-of-pocket expenses. If we are providing additional services such as debt policy or other consulting services, we would charge on an hourly basis at rates mutually agreed upon in advance in writing.

FIRST AMERICAN FINANCIAL ADVISORS, INC.

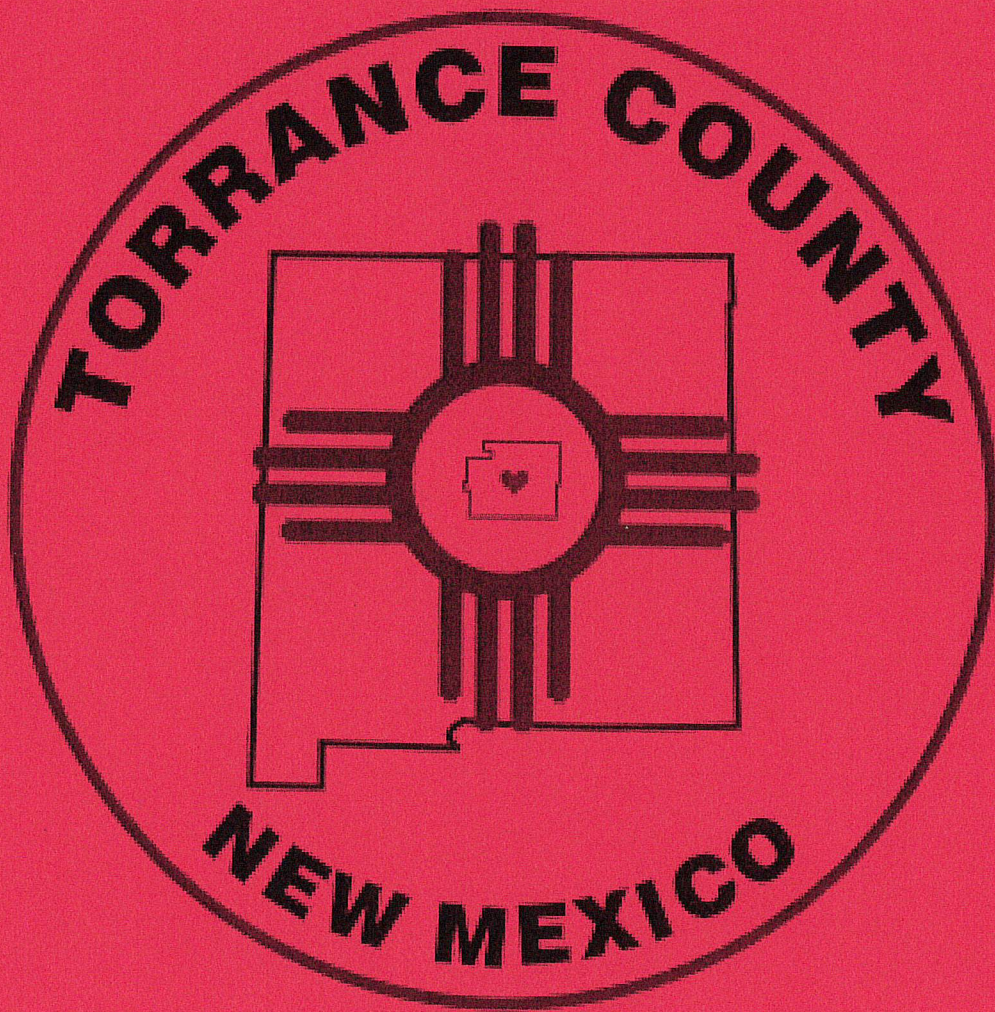
By: _____
Robert M. Burpo, President
Date: February 17, 2022

COUNTY OF TORRANCE

By: _____
Janice Barela, County Manager
Date: February 17, 2022



*Agenda Item
No. 12-C*



*Agenda Item
No. 12-D*

AMENDMENT No. 3 to AMENDED LEASE AGREEMENT

THIS AMENDMENT NO. 3 is made and entered into by and between the Tajique Land Grant (Landlord) and the County of Torrance (Tenant).

IT IS AGREED BETWEEN THE PARTIES that the Agreement between the Tajique Land Grant and the County of Torrance, executed on October 15, 2018, (Lease) and amended on July 20, 2021, and October 27, 2021, is further amended as follows:

1. Section 1.05.

Lease Term.

A. The Lease shall commence on August 1, 2018, as described in Section 2.01 herein, and shall terminate July 31, 2022.

2. Section 1.08.

Base Rent Payable.

A. Tenant shall pay to Landlord the amount of \$300 per month. The rent shall be payable at the Landlord's address as stated in Section 1.02.

All other terms and conditions of said Lease and Amendments No. 1 and No. 2 not conflicting with this Amendment No. 3 are incorporated herein by reference and shall continue in full force and effect.

Landlord:

By: _____

Date: _____

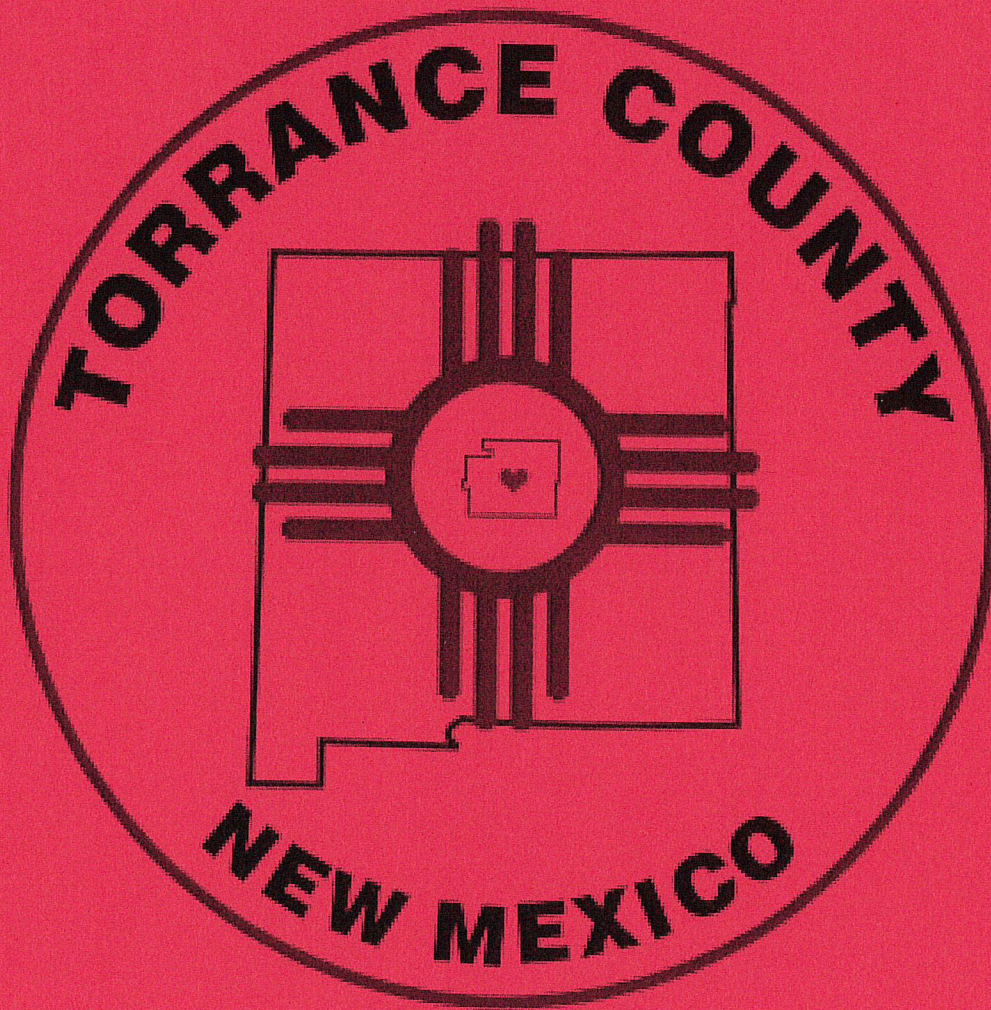
Andrew Gutierrez
Tajique Land Grant President

Tenant:

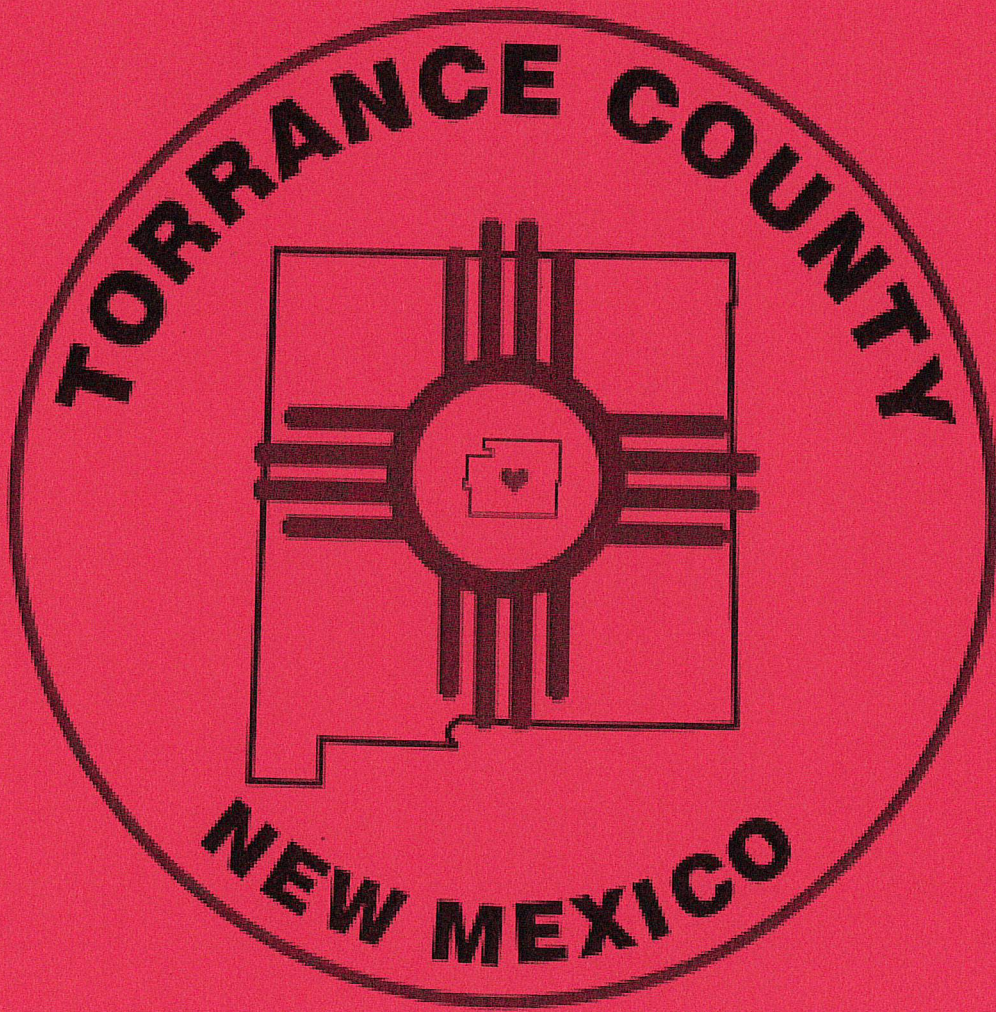
By: _____

Date: _____

Janice Y. Barela
Torrance County Manager



*Agenda Item
No. 12-E*



*Agenda Item
No. 12-F*

County Commission

Ryan Schwebach
Chair
District 2

LeRoy M. Candelaria
Vice Chair
District 3

Kevin McCall
Member
District 1



Torrance County Road Department
PO Box 48 ~ 205 S. Ninth Street
Estancia, NM 87016
(505) 544-4668 Main Line (505) 384-2550 Fax
Email: leonardl@tcnm.us

County Manager
Janice Y. Barela

Deputy County Manager
Juan Torres

County Attorney
John Butrick

Road Superintendent
Leonard Lujan

Executive Assistant
Charmen Padilla

Feb.23, 2022

New Mexico Department of Transportation
Paul Brasher, Acting Engineer
c/o Stephanie Medina
District Five Office
P.O. Box 4127
Coronado Station
Santa Fe, New Mexico 87502-4127

Re: Letter of Request/Letter of Intent

Dear Mr. Brasher:

Torrance County (in accordance with prevailing State Statute NMSA, 1978, Section 67-3-28 and Section 67-3-28.2 NMSA as amended, and Commission Policy No. 44-12) would like to participate in the FY 2022/23 Local Government Road Fund Project/School Bus Route. This is a Cooperative Agreement, between the New Mexico Department of Transportation and Torrance County.

The Torrance County Commission hereby in pursuant with prevailing State Statute 67-3-28.2, NMSA as amended will meet the required 25% (twenty-five percent) proportional matching share of the project fund.

In pursuant to the 2001 Local Government Road Fund Project Handbook enclosed is:

1. A preliminary Job Scope Summary (county form) on various county designated roadways, their termini, mileage and estimated cost, our intent and
2. An Estimated Summary of Costs and Quantities (state form), and
3. A letter from our county assessor concerning the mill levy, an
4. The Torrance County (most recent) road map.

The Job Scope of work will be Pavement Rehabilitation/Improvements and Blading & Shaping of various county roads within the control of Public Entity. Proposed roadways are subject to change within the 75% Department Share and the 25% match Public Entity Share within the allocated fund.

Torrance County is at a distinct disadvantage because we do not have the financial resources needed for road improvements on our county designated maintained roadways.

We feel that the proposed work is necessary for the public health, safety and general welfare for our county residents and others who may travel our roadways.

If there is any further information or documentation needed to participate in the School Bus Route Program, please feel free to call our contact person Leonard Lujan in the Torrance County Road Department Office at (505) 544-4667.

Respectfully,

Ryan Schwebach
County Commission/Chair

Torrance County Road Department

**County Maintained Designated Roadways
Job Scope Summary
Fiscal Year 2022-23**

Project Agreement- SB

******* Chip Seal *******

From Green Rd. go West to Lexco end of project.

| | | |
|-----------------------------------|----------------|----------------------|
| Estimated mileage and cost | 3 Miles | \$ 120,810.63 |
|-----------------------------------|----------------|----------------------|



JESSE LUCERO
COUNTY ASSESSOR

205 S NINTH STREET
POST OFFICE BOX 258
ESTANCIA, NEW MEXICO 87016
Phone (505) 544-4320 Fax (505) 384-4362

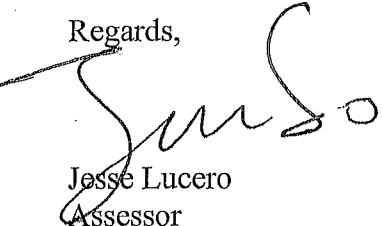
January 10, 2022

To: Janice Barela, Torrance County Manager

From: Jesse Lucero, Torrance County Assessor

As per review and confirmation from DFA, the Mill Levy for Torrance County is at the maximum allowed by law. It is my opinion that our Road Department qualifies for Hardship Funds Torrance County is entitled to request. If you have any questions, please contact me at any time.

Regards,



Jesse Lucero
Assessor
505-544-4320
jlucero@tcnm.us



*Agenda Item
No. 12-G*

County Commission

Ryan Schwebach
Chair
District 2

LeRoy M. Candelaria
Vice Chair
District 3

Kevin McCall
Member
District 1



Torrance County Road Department

PO Box 48 ~ 205 S. Ninth Street
Estancia, NM 87016
(505) 544-4668 Main Line (505) 384-2550 Fax
Email: leonardl@tcnm.us

County Manager
Janice Y. Barela

Deputy County Manager
Juan Torres

County Attorney
John Butrick

Road Superintendent
Leonard Lujan

Executive Assistant
Charmen Padilla

Feb. 23, 2022

New Mexico Department of Transportation
Paul Brasher, Acting Engineer
c/o Stephanie Medina
District Five Office
P.O. Box 4127
Coronado Station
Santa Fe, New Mexico 87502-4127

Re: Letter of Request/Letter of Intent

Dear Mr. Brasher.

Torrance County (in accordance with prevailing State Statute NMSA, 1978, Section 67-3-28 and Section 67-3-28.2 NMSA as amended, and Commission Policy No. 44-92) would like to participate in the FY 2022/23.

Local Government Road Fund Project/County Arterial Program. This being a Cooperative Agreement, between the New Mexico Department of Transportation and the County of Torrance.

The Torrance County Commission hereby in pursuant with prevailing State Statute 67-3-28.2, NMSA as amended will meet the required 25% (twenty-five percent) proportional matching share of this project fund.

In pursuant to the 2001 Local Government Road Fund Project Handbook enclosed is:

1. A preliminary Job Scope Summary (county form) on various county designated roadways, their termini, mileage, an estimated cost, our intent and
2. An Estimated Summary of Costs and Quantities (state form), and
3. A letter from our county assessor concerning the mill levy, and
4. The Torrance County (most recent) road map.

The Job Scope of work will be Pavement Rehabilitation/Improvements and Blading & Shaping of various county roads within the control of Public Entity. Proposed roadways are subject to change within the 75% Department Share and the 25% match Public Entity Share within the allocated fund.

Torrance County is at a distinct disadvantage because we do not have the financial resources needed for Pavement Rehabilitation Improvements and or road improvements on our various county designated maintained roadways.

We feel that the proposed work is necessary for the public health, safety and general welfare for our county residents and those who may travel our roadways.

If there is any further information or documentation needed to allow our county to be in compliance to participation in the County Arterial Program, please feel free to call our contact person Leonard Lujan in the Torrance County Road Department Office at (505) 544-4667.

Respectfully,

Ryan Schwebach
County Commission/Chair

Torrance County Road Department

**County Maintained Designated Roadways
Job Scope Summary
Fiscal Year 2022-23**

Project Agreement- CAP

******* Paving *******

* form Hwy Old 66 and 344 go South on Edgewood 7 to Martinez Rd. turn East and go .15 miles to start of project for .6 miles to end of project.

=====

Estimated mileage and cost

.6mile

\$246,977.56



JESSE LUCERO
COUNTY ASSESSOR

205 S NINTH STREET
POST OFFICE BOX 258
ESTANCIA, NEW MEXICO 87016
Phone (505) 544-4320 Fax (505) 384-4362

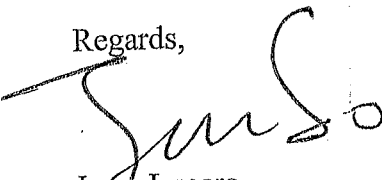
January 10, 2022

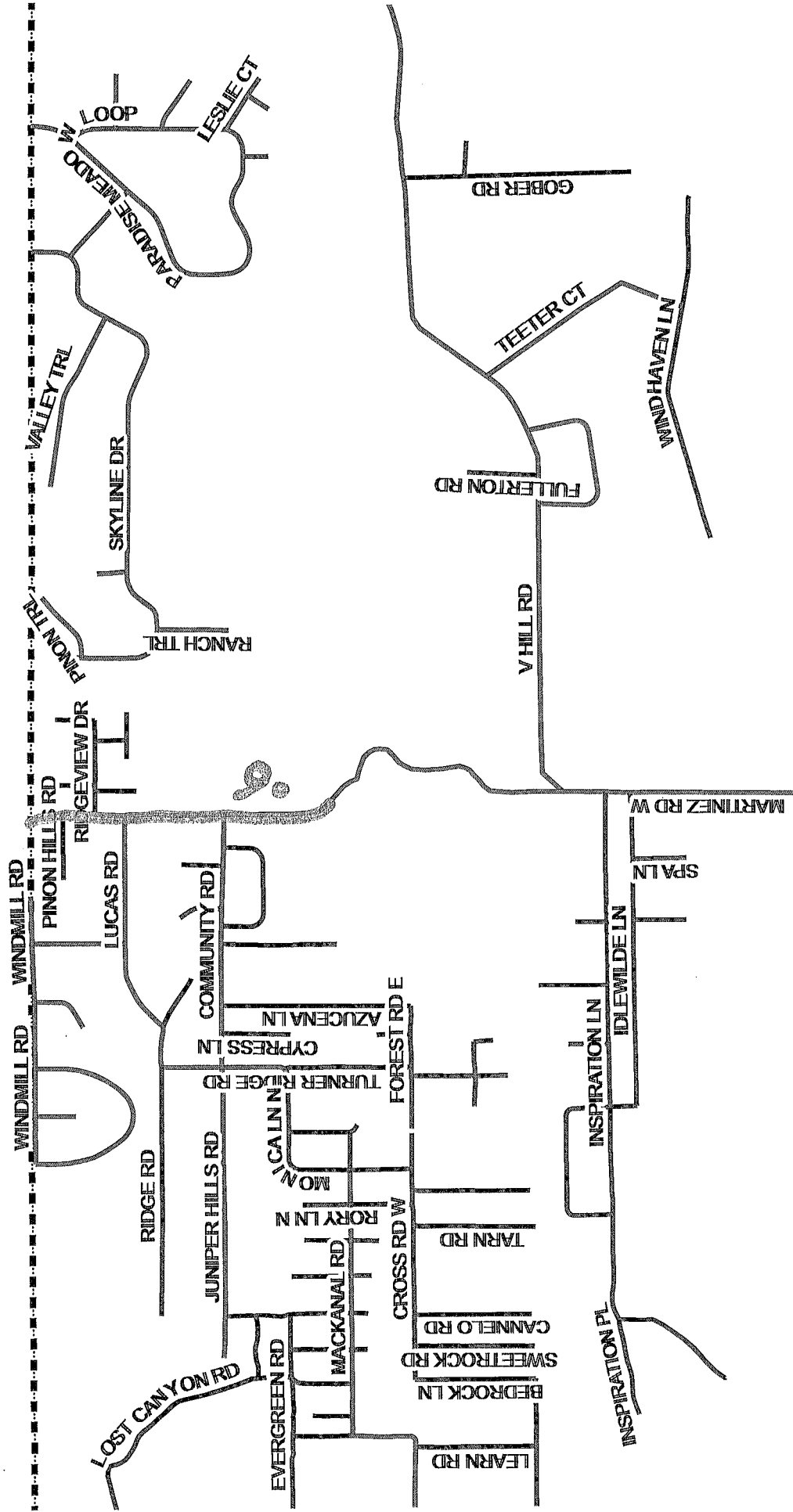
To: Janice Barela, Torrance County Manager

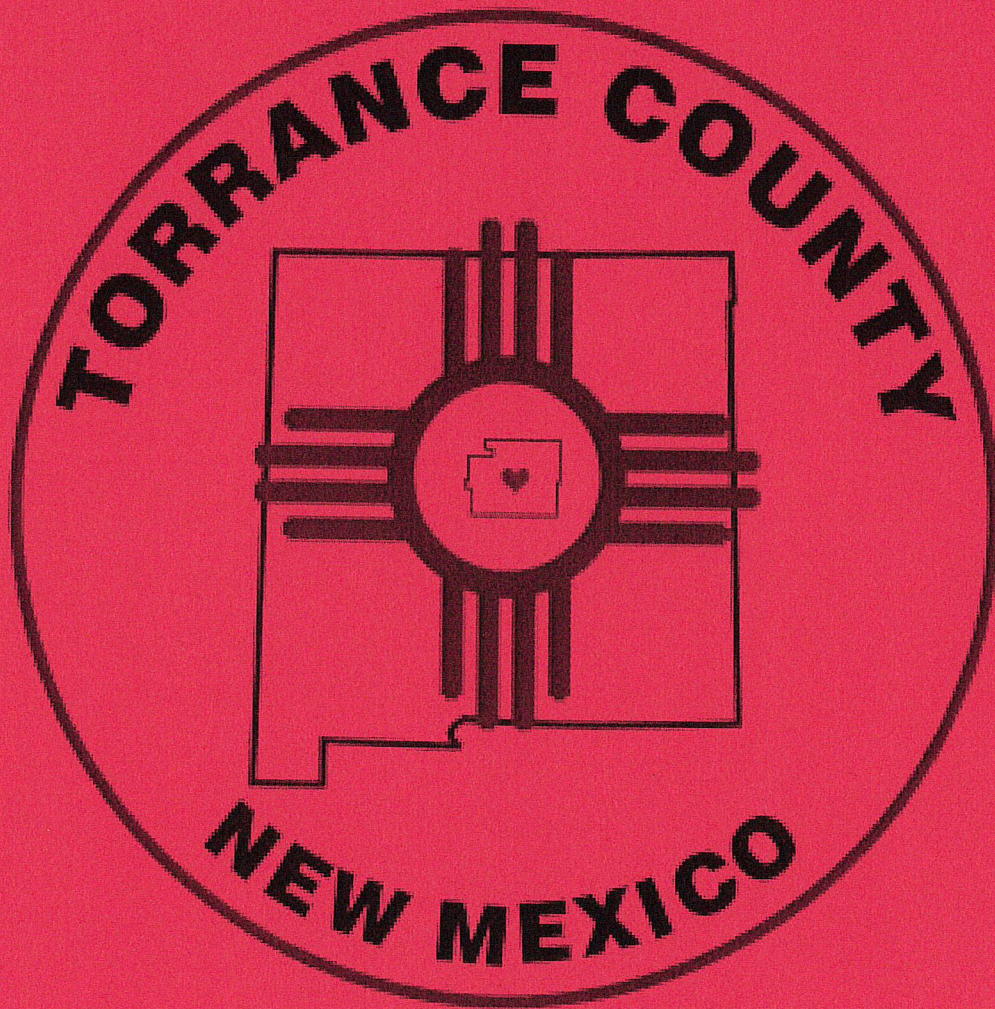
From: Jesse Lucero, Torrance County Assessor

As per review and confirmation from DFA, the Mill Levy for Torrance County is at the maximum allowed by law. It is my opinion that our Road Department qualifies for Hardship Funds Torrance County is entitled to request. If you have any questions, please contact me at any time.

Regards,


Jesse Lucero
Assessor
505-544-4320
jlucero@tcnm.us





Agenda Item
No. 12-H

County Commission

Ryan Schwebach
Chair
District 2

LeRoy M. Candelaria
Vice Chair
District 3

Kevin McCall
Member
District 1



Torrance County Road Department

PO Box 48 ~ 205 S. Ninth Street
Estancia, NM 87016
(505) 544-4668 Main Line (505) 384-2550 Fax
Email: leonardl@tcnm.us

County Manager
Janice Y. Barela

Deputy County Manager
Juan Torres

County Attorney
John Butrick

Road Superintendent
Leonard Lujan

Executive Assistant
Charmen Padilla

Feb. 23, 2022

New Mexico Department of Transportation
Paul Brasher, Acting Engineer
c/o Stephanie Medina
District Five Office
P.O. Box 4127
Coronado Station
Santa Fe, New Mexico 87502-4127

Re: Letter of Request/Letter of Intent

Dear Mr. Brasher.

Torrance County (in accordance with prevailing State Statute NMSA, 1978, Section 67-3-28 and Section 67-3-28.2 NMSA as amended, and Commission Policy No. 44-92) would like to **participate** in the FY 2022/23 Local Government Road Fund Project/County Cooperative Program. This is a Cooperative Agreement, between the New Mexico Department of Transportation and Torrance County.

The Torrance County Commission hereby in pursuant with prevailing State Statute 67-3-28.2, NMSA as amended will meet the required 25% (twenty-five percent) proportional matching share of the project fund.

In pursuant to the 2001 Local Government Road Fund Project Handbook enclosed is:

1. A preliminary Job Scope Summary (county forms) on various county designated roadways, their termini, mileage and estimated cost, our intent and
2. An Estimated Summary of Costs and Quantities (state form), and
3. A letter from our county assessor concerning the mill levy, and
4. The Torrance County (most recent) road map.

The Job Scope of work will be Pavement Rehabilitation/Improvements and Blading & Shaping of various county roads within the control of Public Entity. Density testing by a certified engineer will be performed, if applicable, upon completion of construction on pit run material road improvements. Proposed roadways are subject to change within the 75% Department Share and the 25% match Public Entity Share within the allocated fund.

Torrance County is at a distinct disadvantage because we do not have the financial resources needed for Pavement Rehabilitation Improvements and or road improvements on our county designated maintained roadways.

We feel that the proposed work is necessary for the public health, safety and general welfare for our county residents and others who may travel our roadways.

If there is any further information or documentation needed to allow our county to participate in the County Cooperative Program, please feel free to call our contact person Leonard Lujan in the Torrance County Road Department Office at (505) 544-4667.

Respectfully,

Ryan Schwebach
County Commission/Chair

Torrance County Road Department

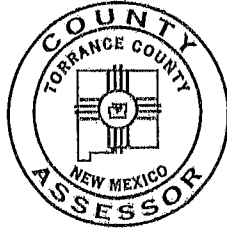
**County Maintained Designated Roadways
Job Scope Summary
Fiscal Year 2022-23**

Project Agreement- SP

******* Chip Seal *******

*Start project from Hwy 55 going West for 1.5 miles and North for .5 miles to end of project. *

| | | |
|-----------------------------------|----------------|--------------------|
| Estimated mileage and cost | 2 miles | \$82,858.33 |
|-----------------------------------|----------------|--------------------|



JESSE LUCERO
COUNTY ASSESSOR

205 S NINTH STREET
POST OFFICE BOX 258
ESTANCIA, NEW MEXICO 87016
Phone (505) 544-4320 Fax (505) 384-4362

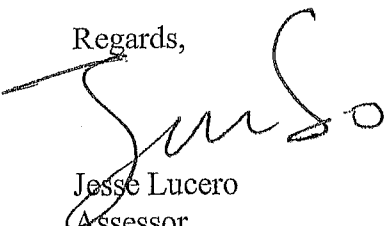
January 10, 2022

To: Janice Barela, Torrance County Manager

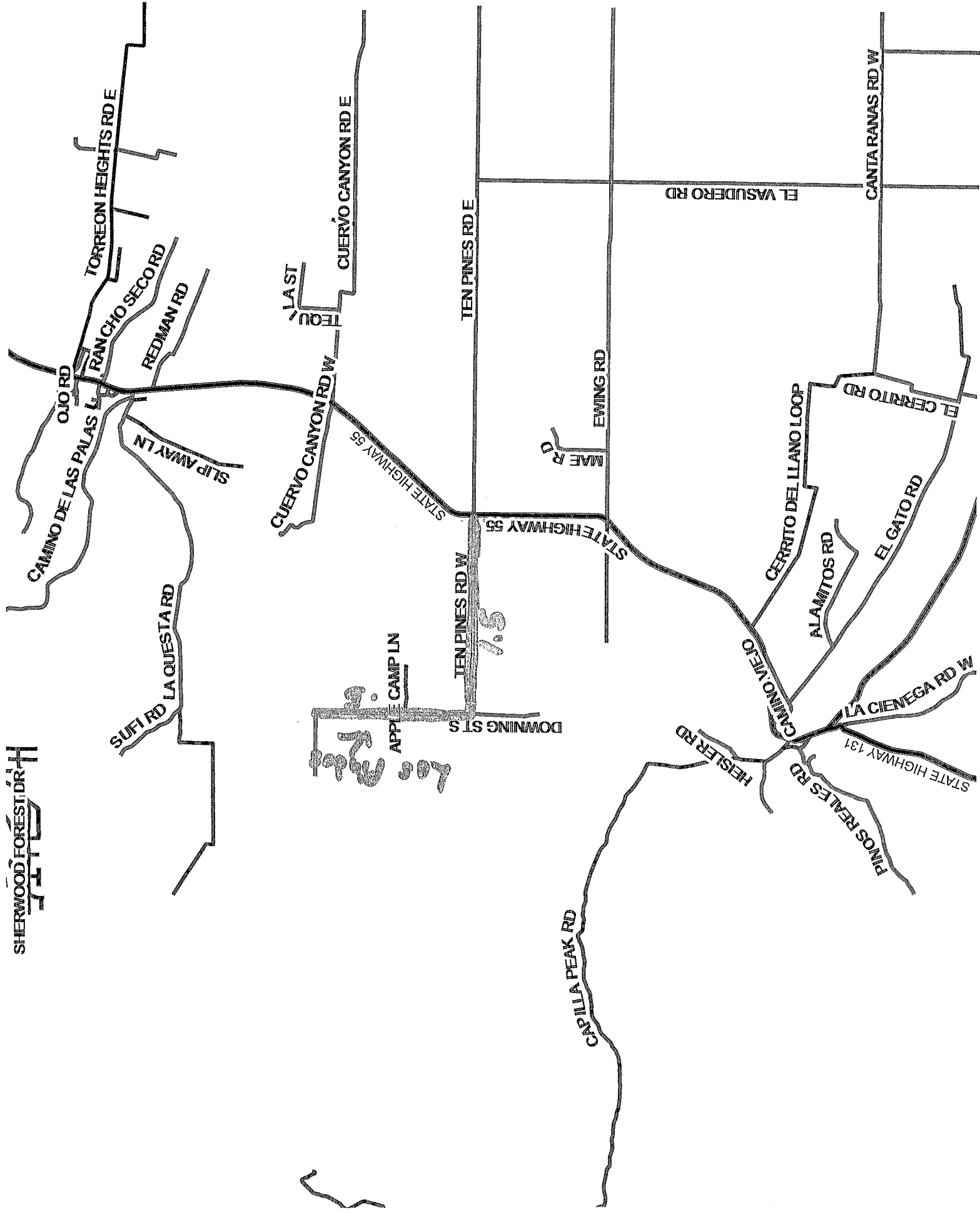
From: Jesse Lucero, Torrance County Assessor

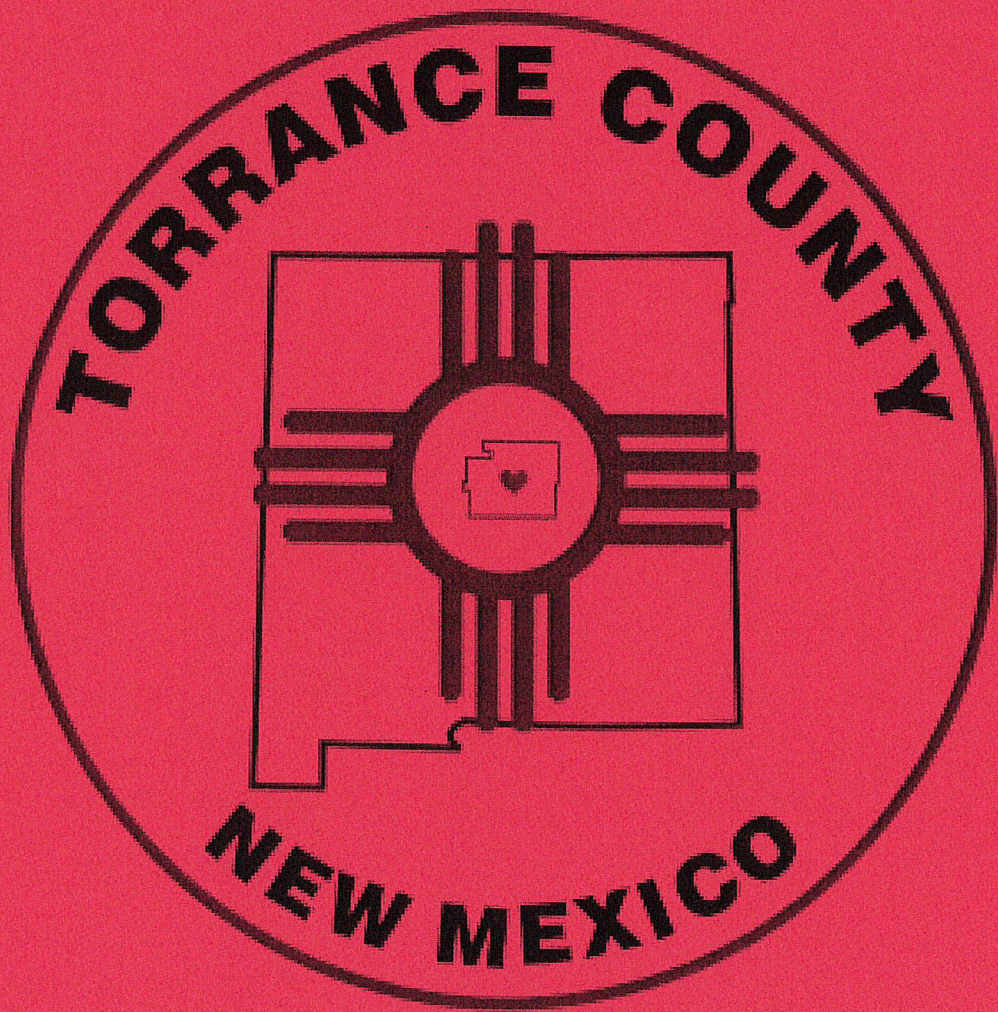
As per review and confirmation from DFA, the Mill Levy for Torrance County is at the maximum allowed by law. It is my opinion that our Road Department qualifies for Hardship Funds Torrance County is entitled to request. If you have any questions, please contact me at any time.

Regards,

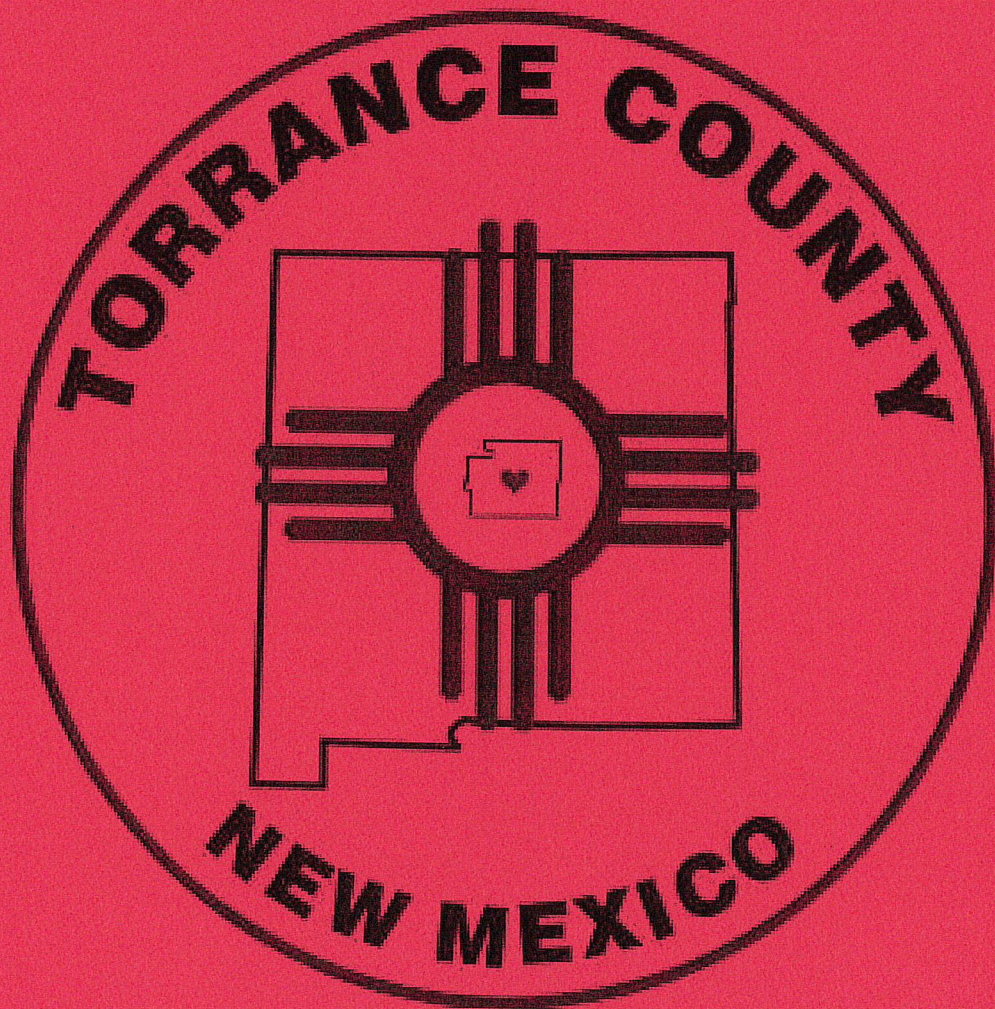


Jesse Lucero
Assessor
505-544-4320
jlucero@tcnm.us

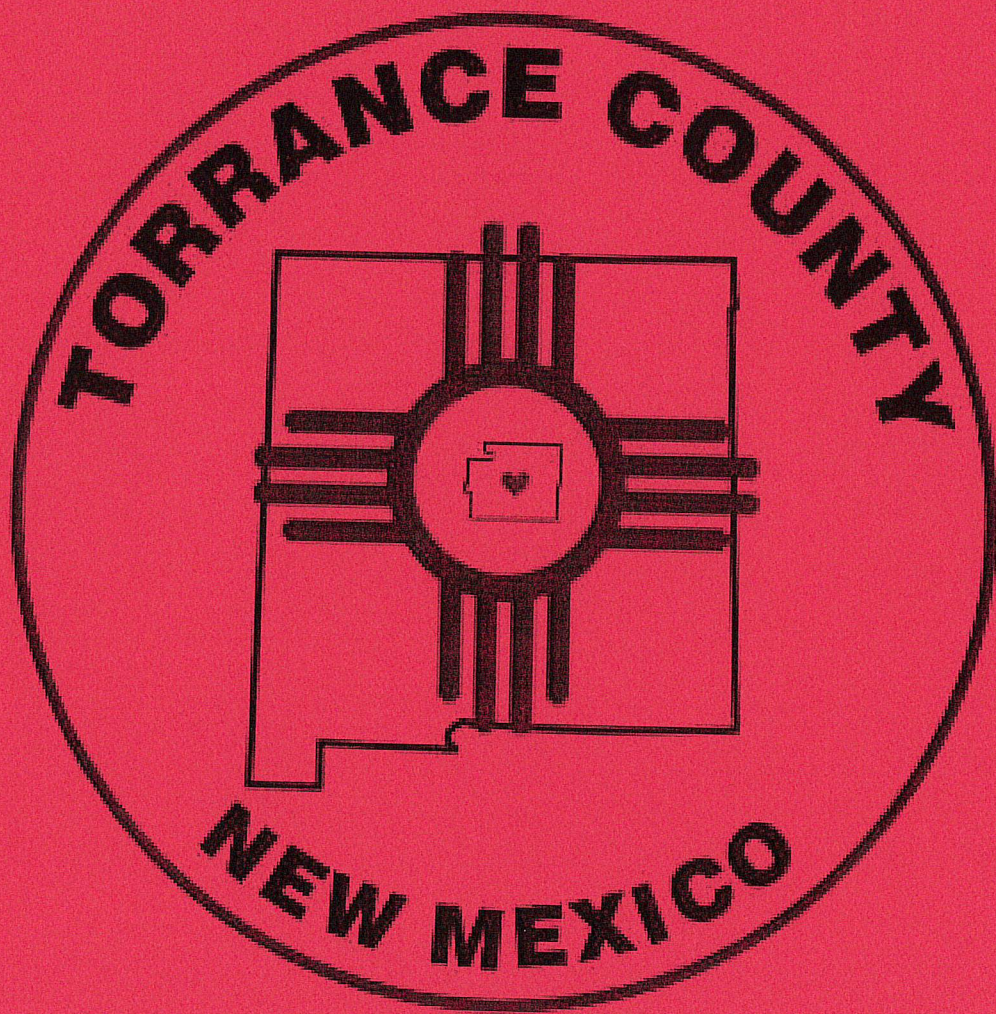




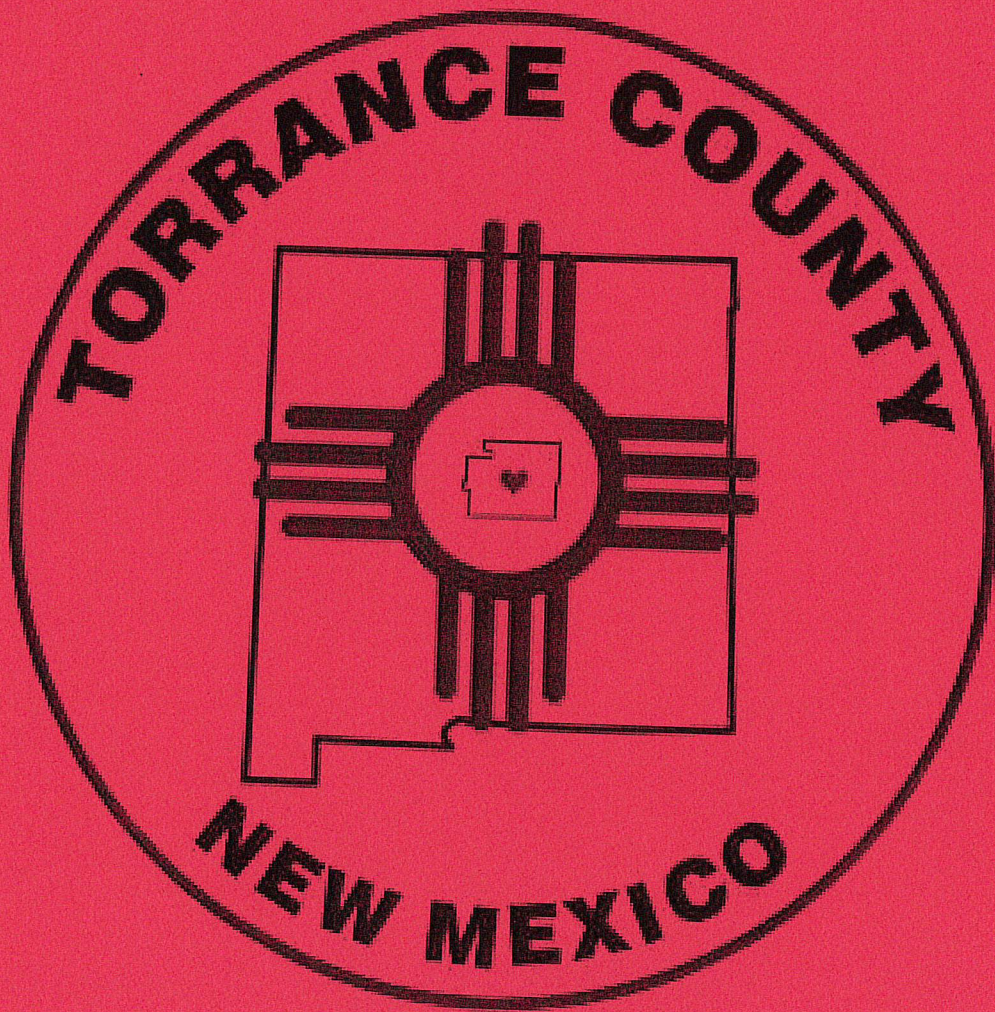
*Agenda Item
No. 12-I*



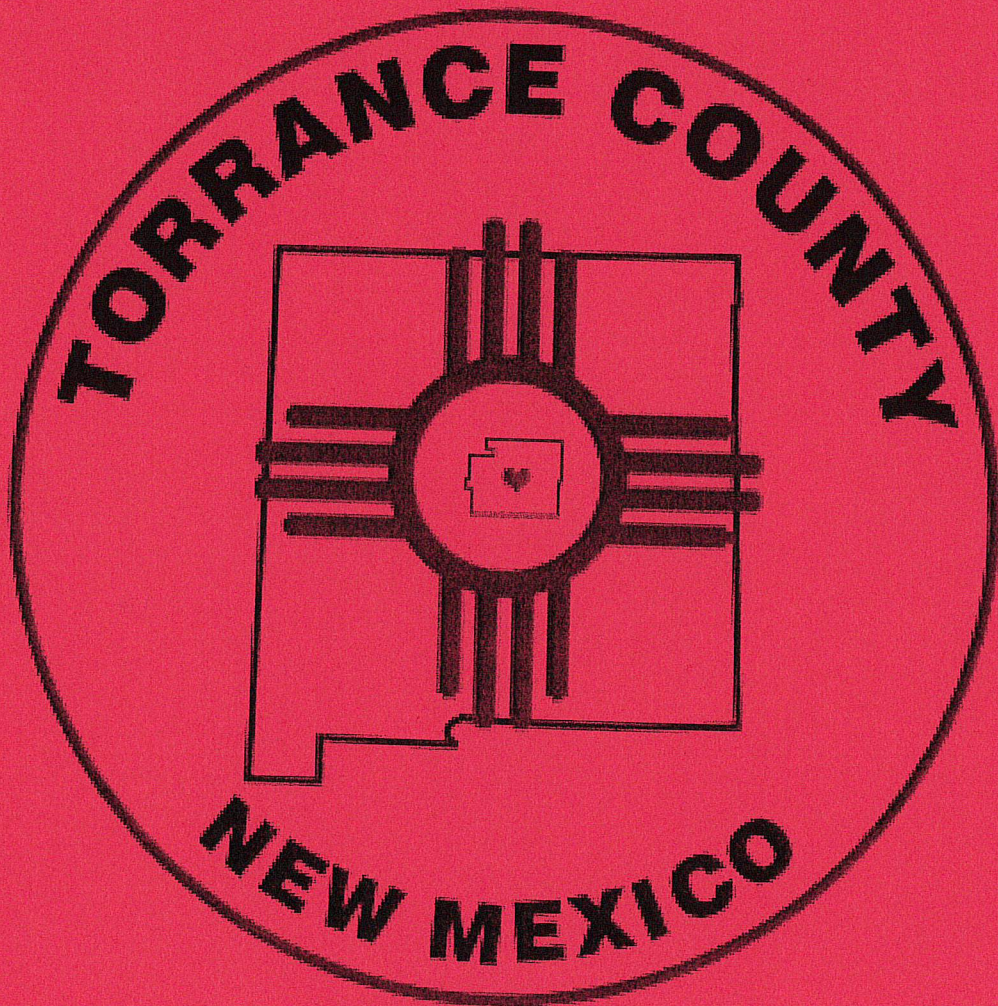
*Agenda Item
No. 12-J*



*Agenda Item
No. 12-K*



Agenda Item
No. 12-L



*Agenda Item
No. 13-A*

**STATE OF NEW MEXICO
TORRANCE COUNTY**

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

FOR THE YEAR ENDED JUNE 30, 2021

**STATE OF NEW MEXICO
TORRANCE COUNTY
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

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**STATE OF NEW MEXICO
TORRANCE COUNTY
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

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**STATE OF NEW MEXICO
TORRANCE COUNTY
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

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INTRODUCTORY SECTION

**STATE OF NEW MEXICO
TORRANCE COUNTY
OFFICIAL ROSTER (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2021**

ELECTED OFFICIALS

Kevin McCall County Commissioner – District 1
Ryan Schwebach County Commissioner – District 2
LeRoy M. Candelaria County Commissioner – District 3
Jesse Lucero County Assessor
Yvonne Otero County Clerk
Martin Rivera County Sheriff
Tracy L. Sedillo County Treasurer
Josie Chavez County Probate Judge

ADMINISTRATIVE OFFICIALS

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

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Honorable Brian S. Colón, Esq., CFE
New Mexico State Auditor
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, 2021, 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 misstatement, 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.

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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, 2021, 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 5, 56 and 59, the *Schedule of the County's Contributions* on pages 57, 58 and 60, and the notes to the required supplementary information, on page 61 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 OPEB Liability, the Schedule of the County's PERA and OPEB Contributions*, and the notes to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements 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 combining and individual fund financial statements and 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 23, 2021 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 23, 2021

BASIC FINANCIAL STATEMENTS

STATE OF NEW MEXICO
TORRANCE COUNTY
STATEMENT OF NET POSITION
JUNE 30, 2021

| | Governmental Activities |
|--|------------------------------------|
| ASSETS | |
| Current Assets: | |
| Cash and Cash Equivalents | \$ 4,240,146 |
| Restricted Cash | 162,946 |
| Investments | 6,656,593 |
| Receivables: | |
| Property Tax | 1,248,083 |
| Other Taxes | 1,928,299 |
| Other Receivables, Net | 4,118,866 |
| Prepaid Expenses | 177,015 |
| Total Current Assets | 18,531,948 |
| Noncurrent Assets: | |
| Capital Assets Not Being Depreciated | 839,334 |
| Capital Assets Being Depreciated | 27,235,490 |
| Less: Accumulated Depreciation | (14,762,734) |
| Total Noncurrent Assets | 13,312,090 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred Outflows - Pension Related | 2,926,691 |
| Deferred Outflows - OPEB Related | 944,398 |
| Total Deferred Outflows of Resources | 3,871,089 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 35,715,127 |

See Independent Auditors' Report and Notes to Financial Statements

STATE OF NEW MEXICO
TORRANCE COUNTY
STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2021

| | Governmental Activities |
|--|------------------------------------|
| LIABILITIES | |
| Current Liabilities: | |
| Accounts Payable | \$ 1,550,026 |
| Accrued Salaries and Benefits | 204,557 |
| Accrued Interest Payable | 17,524 |
| Unearned Revenue | 1,501,559 |
| Compensated Absences Payable | 210,629 |
| Capital Lease Payable, Current | 37,608 |
| Notes and Bonds Payable, Current | 255,054 |
| Total Current Liabilities | 3,776,957 |
| Noncurrent Liabilities: | |
| Capital Lease Payable, Noncurrent | 39,203 |
| Net Pension Liability | 8,674,139 |
| Net OPEB Liability | 3,574,950 |
| Notes and Bonds Payable, Noncurrent | 2,129,318 |
| Total Noncurrent Liabilities | 14,417,610 |
| TOTAL LIABILITIES | 18,194,567 |
| DEFERRED INFLOWS OF RESOURCES | |
| Deferred Inflows - Pension Related | 96,394 |
| Deferred Inflows - OPEB Related | 1,341,921 |
| Total Deferred Inflows of Resources | 1,438,315 |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 19,632,882 |
| NET POSITION | |
| Net Investment in Capital Assets | 10,850,907 |
| Restricted | 7,586,461 |
| Unrestricted (Deficit) | (2,355,123) |
| Total Net Position | 16,082,245 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION | \$ 35,715,127 |

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
TORRANCE COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

| 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 | |
| PRIMARY GOVERNMENT | | | | | |
| Governmental Activities | | | | | |
| General Government | \$ 5,621,387 | \$ 226,648 | \$ 1,115,136 | \$ 51,161 | \$ (4,228,442) |
| Public Safety | 28,077,315 | 25,151,119 | 1,257,627 | 17,198 | (1,651,371) |
| Public Works | 2,621,101 | 47,457 | 1,288,854 | 490,167 | (794,623) |
| Culture and Recreation | 229,117 | - | - | - | (229,117) |
| Health and Welfare | 570,801 | - | - | - | (570,801) |
| Interest on Long-term Debt | 67,452 | - | - | - | (67,452) |
| Total Governmental Activities | <u>\$ 37,187,173</u> | <u>\$ 25,425,224</u> | <u>\$ 3,661,617</u> | <u>\$ 558,526</u> | <u>(7,541,806)</u> |
| General Revenues: | | | | | |
| Taxes: | | | | | |
| Property Taxes levied for general purposes | | | | | 5,187,490 |
| Gross Receipts Taxes | | | | | 7,097,349 |
| Gasoline and Motor Vehicle Taxes | | | | | 724,157 |
| Other Taxes | | | | | 99,905 |
| Payments in Lieu of Taxes | | | | | 352,191 |
| Investment Income | | | | | 86,319 |
| Loss on Disposal of Assets | | | | | (24,387) |
| Miscellaneous Income | | | | | 637,533 |
| Subtotal, General Revenues | | | | | <u>14,160,557</u> |
| Change in Net Position | | | | | 6,618,751 |
| Net Position, Beginning | | | | | <u>9,463,494</u> |
| Net Position, Ending | | | | | <u>\$ 16,082,245</u> |

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
TORRANCE COUNTY
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2021**

| | <u>General Fund</u> | <u>ICE Inmate Care</u> | <u>Total Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|----------------------------|--|---|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 84,102 | \$ 45 | \$ 4,155,999 | \$ 4,240,146 |
| Restricted Cash | - | - | 162,946 | 162,946 |
| Investments | 4,112,287 | - | 2,544,306 | 6,656,593 |
| Receivables: | | | | |
| Property Taxes | 1,173,392 | - | 74,691 | 1,248,083 |
| Other Taxes | 1,317,299 | - | 611,000 | 1,928,299 |
| Other Receivables, Net | - | 4,053,162 | 65,704 | 4,118,866 |
| Prepaid Expenses | 177,015 | - | - | 177,015 |
| TOTAL ASSETS | <u>\$ 6,864,095</u> | <u>\$ 4,053,207</u> | <u>\$ 7,614,646</u> | <u>\$ 18,531,948</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ 160,114 | \$ 1,011,226 | \$ 378,686 | \$ 1,550,026 |
| Accrued Salaries and Benefits | 124,871 | - | 79,686 | 204,557 |
| Unearned Revenue | - | - | 1,501,559 | 1,501,559 |
| TOTAL LIABILITIES | <u>284,985</u> | <u>1,011,226</u> | <u>1,959,931</u> | <u>3,256,142</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable Revenue: | | | | |
| Property Taxes | 1,086,324 | - | 71,317 | 1,157,641 |
| TOTAL DEFERRED INFLOWS | <u>1,086,324</u> | <u>-</u> | <u>71,317</u> | <u>1,157,641</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>1,371,309</u> | <u>1,011,226</u> | <u>2,031,248</u> | <u>4,413,783</u> |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Prepaid Expenses | 177,015 | - | - | 177,015 |
| Restricted For: | | | | |
| Special Revenue Funds | - | - | 4,809,867 | 4,809,867 |
| Debt Service Funds | - | - | 313,105 | 313,105 |
| Capital Projects Funds | - | - | 388,391 | 388,391 |
| Subsequent Year Expenditures | 1,921,405 | - | 153,693 | 2,075,098 |
| Unassigned | 3,394,366 | 3,041,981 | (81,658) | 6,354,689 |
| TOTAL FUND BALANCES | <u>5,492,786</u> | <u>3,041,981</u> | <u>5,583,398</u> | <u>14,118,165</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 6,864,095</u> | <u>\$ 4,053,207</u> | <u>\$ 7,614,646</u> | <u>\$ 18,531,948</u> |

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
TORRANCE COUNTY
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021**

Total Fund Balance - Governmental Funds \$ 14,118,165

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 13,312,090

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 | 2,926,691 |
| Deferred Outflows of Resources Related to GASB 75 - OPEB | 944,398 |
| Deferred Inflows of Resources Related to GASB 68 - Pension | (96,394) |
| Deferred Inflows of Resources Related to GASB 75 - OPEB | (1,341,921) |

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

1,157,641

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 | (17,524) |
| Compensated Absences Payable | (210,629) |
| Notes and Bonds Payable | (2,384,372) |
| Capital Leases Payable | (76,811) |
| Net Pension Liability | (8,674,139) |
| Net OPEB Liability | (3,574,950) |

Total Net Position of Governmental Activities \$ 16,082,245

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
TORRANCE COUNTY
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>General Fund</u> | <u>ICE Inmate Care</u> | <u>Total Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|----------------------------|--|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ 5,102,445 | \$ - | \$ 120,429 | \$ 5,222,874 |
| Gross Receipts Taxes | 3,646,582 | - | 3,450,767 | 7,097,349 |
| Gasoline and Motor Vehicle Taxes | 57,986 | - | 666,171 | 724,157 |
| Other Taxes | - | - | 99,905 | 99,905 |
| Federal Operating Grants | - | - | 136,729 | 136,729 |
| State Operating Grants | 653,396 | - | 2,862,489 | 3,515,885 |
| State Capital Grants | - | - | 558,526 | 558,526 |
| Payments in Lieu of Taxes | 352,191 | - | - | 352,191 |
| Charges for Services | 208,338 | 24,967,509 | 249,377 | 25,425,224 |
| Investment Income | - | - | 86,319 | 86,319 |
| Miscellaneous Income | 68,178 | - | 569,355 | 637,533 |
| TOTAL REVENUES | <u>10,089,116</u> | <u>24,967,509</u> | <u>8,800,067</u> | <u>43,856,692</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | 4,501,617 | - | 793,578 | 5,295,195 |
| Public Safety | 1,770,117 | 21,924,736 | 3,699,988 | 27,394,841 |
| Public Works | - | - | 2,224,603 | 2,224,603 |
| Culture and Recreation | - | - | 228,617 | 228,617 |
| Health and Welfare | - | - | 569,571 | 569,571 |
| Capital Outlay | 68,557 | - | 1,608,319 | 1,676,876 |
| Debt Service: | | | | |
| Principal | - | - | 540,118 | 540,118 |
| Interest | - | - | 66,943 | 66,943 |
| TOTAL EXPENDITURES | <u>6,340,291</u> | <u>21,924,736</u> | <u>9,731,737</u> | <u>37,996,764</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,748,825</u> | <u>3,042,773</u> | <u>(931,670)</u> | <u>5,859,928</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | 256,989 | - | 2,031,730 | 2,288,719 |
| Transfers Out | (985,973) | - | (1,302,746) | (2,288,719) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(728,984)</u> | <u>-</u> | <u>728,984</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 3,019,841 | 3,042,773 | (202,686) | 5,859,928 |
| FUND BALANCE, BEGINNING | <u>2,472,945</u> | <u>(792)</u> | <u>5,786,084</u> | <u>8,258,237</u> |
| FUND BALANCE, ENDING | <u>\$ 5,492,786</u> | <u>\$ 3,041,981</u> | <u>\$ 5,583,398</u> | <u>\$ 14,118,165</u> |

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
TORRANCE COUNTY
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Net Changes in Fund Balance - Governmental Funds **\$ 5,859,928**

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:

| | | |
|---|--------------------|----------|
| Loss on Disposal of Assets | (24,387) | |
| Capital Outlay | 1,676,876 | |
| Depreciation Expense | <u>(1,665,845)</u> | |
| Excess (Deficiency) of Capital Outlay over Depreciation Expense | | (13,356) |

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 | | (35,384) |
|--------------------------|--|----------|

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 | 5,435 |
| OPEB Expense | 240,293 |

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 Compensated Absences Payable | 22,226 |
| (Increase) Decrease in Accrued Interest Payable | (509) |
| Principal Payments on Debt and Capital Lease Payable | <u>540,118</u> |

Change in Net Position of Governmental Activities **\$ 6,618,751**

See Independent Auditors' Report and Notes to Financial Statements

**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, 2021**

| | Original Budget | Final Budget | Actual | Variance With Final Budget Favorable (Unfavorable) |
|--|--------------------|------------------|---------------------|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ 5,219,707 | \$ 5,219,707 | \$ 5,100,807 | \$ (118,900) |
| Gross Receipts Taxes | 451,658 | 1,460,658 | 2,518,874 | 1,058,216 |
| Gasoline and Motor Vehicle Taxes | 51,147 | 51,147 | 57,891 | 6,744 |
| State Operating Grants | 705,000 | 705,000 | 653,396 | (51,604) |
| Payments in Lieu of Taxes | 484,718 | 484,718 | 352,191 | (132,527) |
| Charges for Services | 160,178 | 166,698 | 208,338 | 41,640 |
| Investment Income | - | - | - | - |
| Miscellaneous Income | 32,621 | 48,186 | 68,178 | 19,992 |
| TOTAL REVENUES | <u>7,105,029</u> | <u>8,136,114</u> | <u>8,959,675</u> | <u>823,561</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | 4,864,495 | 5,850,715 | 4,516,408 | 1,334,307 |
| Public Safety | 1,790,041 | 1,834,906 | 1,687,603 | 147,303 |
| Capital Outlay | - | - | - | - |
| TOTAL EXPENDITURES | <u>6,654,536</u> | <u>7,685,621</u> | <u>6,204,011</u> | <u>1,481,610</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>450,493</u> | <u>450,493</u> | <u>2,755,664</u> | <u>(658,049)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | 256,989 | 256,989 | 256,989 | - |
| Transfers Out | (1,086,330) | (1,086,330) | (985,973) | 100,357 |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(829,341)</u> | <u>(829,341)</u> | <u>(728,984)</u> | <u>100,357</u> |
| INCREASE (DECREASE) | <u>(378,848)</u> | <u>(378,848)</u> | <u>\$ 2,026,680</u> | <u>\$ (557,692)</u> |
| PRIOR YEAR CASH BALANCE BUDGETED | <u>\$ -</u> | <u>\$ -</u> | | |

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

| | |
|--|-----------------------|
| Revenues & Transfers In, Actual on a Budget Basis | \$ 9,216,664 |
| Revenues & Transfers In, Actual on Modified Accrual Basis | <u>10,346,105</u> |
| Adjustments to revenues for property tax and grant revenues | <u>\$ (1,129,441)</u> |
| Expenditures & Transfers Out, Actual on a Budget Basis | \$ 7,189,984 |
| Expenditures & Transfers Out, Actual on Modified Accrual Basis | <u>7,326,264</u> |
| Adjustments to expenditures for general government | <u>\$ (136,280)</u> |

See Independent Auditors' Report and Notes to Financial Statements

**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) –
INMATE CARE (ICE) FUND 825
FOR THE YEAR ENDED JUNE 30, 2021**

| | Original Budget | Final Budget | Actual | Variance With Final Budget Favorable (Unfavorable) |
|--|--------------------|-------------------|-------------------|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | 25,140,000 | 25,140,000 | 23,015,776 | (2,124,224) |
| Miscellaneous Income | - | - | - | - |
| TOTAL REVENUES | <u>25,140,000</u> | <u>25,140,000</u> | <u>23,015,776</u> | <u>(2,124,224)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | - | - | - | - |
| Public Safety | 25,140,000 | 25,140,000 | 23,016,520 | 2,123,480 |
| TOTAL EXPENDITURES | <u>25,140,000</u> | <u>25,140,000</u> | <u>23,016,520</u> | <u>2,123,480</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>-</u> | <u>(744)</u> | <u>(4,247,704)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| INCREASE (DECREASE) | <u>-</u> | <u>-</u> | <u>\$ (744)</u> | <u>\$ (4,247,704)</u> |
| PRIOR YEAR CASH BALANCE BUDGETED | <u>\$ -</u> | <u>\$ -</u> | | |

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

| | |
|---|-----------------------|
| Revenues, Actual on a Budget Basis | \$ 23,015,776 |
| Revenues, Actual on Modified Accrual Basis | <u>24,967,509</u> |
| Adjustments to revenues for property tax and grant revenues | <u>\$ (1,951,733)</u> |
| Expenditures, Actual on a Budget Basis | \$ 23,016,520 |
| Expenditures, Actual on Modified Accrual Basis | <u>21,924,736</u> |
| Adjustments to expenditures for general government, and transfers | <u>\$ 1,091,784</u> |

See Independent Auditors' Report and Notes to Financial Statements

STATE OF NEW MEXICO
TORRANCE COUNTY
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2021

| | Custodial Funds |
|---|----------------------------|
| Assets | |
| Cash and Cash Equivalents | \$ 221,142 |
| Investments | 384,113 |
| Property Taxes Receivable | 1,234,388 |
| Total Assets | \$ 1,839,643 |
| Liabilities | |
| Due to Other Taxing Entities | \$ 128,135 |
| Total Liabilities | 128,135 |
| Net Position | |
| Restricted for: | |
| Held for Formal Protest | 384,113 |
| Local Governments | 1,327,395 |
| Total Net Position | 1,711,508 |
| Total Liabilities and Net Position | \$ 1,839,643 |

See Independent Auditors' Report and Notes to Financial Statements

STATE OF NEW MEXICO
TORRANCE COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
AS OF JUNE 30, 2021

| | Custodial Funds |
|--|----------------------------|
| ADDITIONS | |
| Property Tax Collections for Local Government | \$ 6,092,793 |
| Charges for Services Collections for Local Government | 156,019 |
| Investment Income Collections for Local Government | 585 |
| Total Assets | 6,249,397 |
| | |
| DEDUCTIONS | |
| Distributions to Local Government | 5,120,638 |
| Total Liabilities | 5,120,638 |
| | |
| Net Increase (Decrease) in Fiduciary Net Position | 1,128,759 |
| | |
| Net Position, Beginning of Year | - |
| Restatement (<i>Note 21</i>) | 582,749 |
| Net Position, As Restated | 582,749 |
| Net Position, End of Year | \$ 1,711,508 |

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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.

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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021**

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, 2021**

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.

Fiduciary Funds (700) Custodial funds are used to account for assets held as an agent for other governmental units, individuals, and other funds. These funds are custodial in nature and report additions and deductions to related assets, liabilities, and net position. The County's custodial funds are used to account for the collection and payment of property taxes to other governmental agencies. The County's custodial fund presented in the statement of fiduciary net position consists of the following funds:

Children's Trust Fund — To account for a \$15 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 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.

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, 2021**

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, 2021**

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, 2021.

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, 2021**

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, 2021, 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 \$3,871,089 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 \$1,157,641 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 \$1,438,315 as of June 30, 2021. 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 \$1,501,559 of unearned revenues as of June 30, 2021.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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:

| <u>Hours Per Bi-Weekly Pay Period</u> | <u>Accrual Rate Range Per Bi- Weekly Pay Period</u> |
|---|---|
| 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, 2021**

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, 2021, the nonspendable fund balance in the governmental funds consists of amounts associated with prepaid expenses in the amount of \$177,015 that are not in spendable form.

Restricted and Committed Fund Balance: At June 30, 2021, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$7,586,461 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 (\$1,921,405) 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 (\$153,693). 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, 2021**

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, there have been variations of federal, state, and local mandates that impacted the County's operations. These mandates resulted in an overall decline in economic activity and a rise in economic uncertainties. However, the related financial impact and duration cannot be reasonably estimated at this time.

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 while complying with federal state, and local mandates.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021 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, 2021.

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, 2021**

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, 2021, \$5,027,029 of the County's bank balance of \$5,277,029 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, 2021.

| | US Bank |
|---|-----------------------|
| Total Amount of Deposits | \$ 5,277,029 |
| Less: FDIC Coverage | (250,000) |
| Total Uninsured Public Funds | 5,027,029 |
| Collateral requirement (50% of uninsured public funds) | 2,513,515 |
| Pledged Securities | (8,000,000) |
| Total (Over) Under Collateralized | \$ (5,486,486) |

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, 2021**

NOTE 3: Deposits and Investments (continued)

As of June 30, 2021, 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> |
|---------------------------------------|---------------------------------------|---------------------|---------------------|----------------|
| <u>Governmental Activities</u> | | | | |
| New Mexico LGIP | [48] day WAM (R); [78] day WAM (F) | \$ 6,656,593 | \$ 6,656,593 | AAAm |
| <u>Fiduciary Funds</u> | | | | |
| New Mexico LGIP | [48] day WAM (R); [78] day WAM (F) | 384,113 | 384,113 | AAAm |
| Total Investments | | <u>\$ 7,040,706</u> | <u>\$ 7,040,706</u> | |

*Based of Standard & Poor's

The County also has \$162,946 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 | \$ 4,240,146 |
| Restricted Cash | 162,946 |
| Cash - Fiduciary Funds | 221,142 |
| Local Government Investment Pool (LGIP) - Governmental Activities | 6,656,593 |
| Local Government Investment Pool (LGIP) - Fiduciary Funds | 384,113 |
| Total Cash Equivalents and Investments | <u>\$ 11,664,940</u> |

Reconciling Items:

| | |
|----------------------------|----------------------|
| Add: Outstanding Checks | \$ 821,880 |
| Less: Deposits in Transit | (5,139) |
| Less: Petty Cash | (1,000) |
| Balance as per Bank | <u>\$ 12,480,681</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021:

| <u>Investment Type</u> | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> |
|------------------------|---------------------|----------------|----------------|
| New Mexico LGIP | \$ 7,040,706 | \$ - | \$ - |
| Total | <u>\$ 7,040,706</u> | <u>\$ -</u> | <u>\$ -</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 4: Receivables

Receivables as of June 30, 2021, are as follows:

| | <u>General Fund</u> | <u>ICE Inmate Care</u> | <u>Total Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|----------------------------|--|---|
| Current Receivables: | | | | |
| Property Taxes levied for general purposes | \$ 87,068 | \$ - | \$ 3,374 | \$ 90,442 |
| Other Taxes | 1,317,299 | - | 611,000 | 1,928,299 |
| Other Receivables | - | 4,053,162 | 65,704 | 4,118,866 |
| Total Current Receivables | <u>1,404,367</u> | <u>4,053,162</u> | <u>680,078</u> | <u>6,137,607</u> |
| Noncurrent Receivables: | | | | |
| Property Taxes | 1,086,324 | - | 71,317 | 1,157,641 |
| Total Receivables | <u>2,490,691</u> | <u>4,053,162</u> | <u>751,395</u> | <u>7,295,248</u> |
| Less: Allowance for Uncollectible Accounts | - | - | - | - |
| Receivables, Net | <u>\$ 2,490,691</u> | <u>\$ 4,053,162</u> | <u>\$ 751,395</u> | <u>\$ 7,295,248</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, 2021 and therefore, no provision for allowances were made.

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$1,157,641 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, 2021**

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:

| <u>Fund #</u> | <u>Governmental Funds</u> | <u>Transfers In</u> | <u>Transfers Out</u> |
|---------------|---------------------------|---------------------|----------------------|
| 401 | General Fund | \$ 256,989 | \$ 985,973 |
| 620 | Debt Service | 23,474 | - |
| 403 | Farm and Range | 35,250 | - |
| 412 | County Fair | 6,000 | - |
| 415 | EMS | - | 137,263 |
| 419 | EVSWA | 120,000 | - |
| 428 | Volunteer Recruitment | 50,000 | - |
| 600 | Safety Program | 12,544 | - |
| 610 | Reappraisal | - | 23,474 |
| 629 | Home Visiting | - | 3,019 |
| 631 | Senior Citizens | 10,000 | - |
| 641 | Wind PILT | 53,020 | 1,042,000 |
| 675 | Rural Addressing | 57,000 | - |
| 685 | Planning and Zoning | 6,000 | - |
| 690 | Domestic Violence | 46,500 | - |
| 826 | EMPG | 35,679 | - |
| 835 | COVID-19 | 188,000 | - |
| 416 | Fire EMS | 257,263 | - |
| 818 | NM PED | 34,000 | - |
| 834 | Doghead Fire | - | 1 |
| 911 | Emergency 911 | 260,000 | 46,989 |
| 420 | Adult Corrections | 837,000 | - |
| 626 | NMFA Grant | - | 50,000 |
| | Total Transfers | \$ 2,288,719 | \$ 2,288,719 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 6: Capital Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2021. Land and right of way, artwork, antiques, and construction in progress are not subject to depreciation.

| Governmental Activities | Balance June 30, 2020 | Additions | Deletions | Balance June 30, 2021 |
|---|----------------------------------|------------------|------------------|----------------------------------|
| Capital assets not being depreciated: | | | | |
| Land & Right of Way | \$ 466,834 | \$ - | \$ - | \$ 466,834 |
| Artwork and Antiques | 372,500 | - | - | 372,500 |
| Total Capital Assets not being depreciated | 839,334 | - | - | 839,334 |
| Capital assets being depreciated: | | | | |
| Buildings and Improvements | 9,640,650 | 335,375 | - | 9,976,025 |
| Vehicles, Machinery and Equipment | 13,056,860 | 883,863 | 535,305 | 13,405,418 |
| Infrastructure (Roads) | 3,396,409 | 444,310 | - | 3,840,719 |
| Information Technology | - | 13,328 | - | 13,328 |
| Total Capital Assets being depreciated | 26,093,919 | 1,676,876 | 535,305 | 27,235,490 |
| Less: Accumulated Depreciation for: | | | | |
| Buildings and Improvements | 4,348,601 | 222,262 | - | 4,570,863 |
| Vehicles, Machinery and Equipment | 7,360,168 | 1,299,727 | 510,918 | 8,148,977 |
| Infrastructure (Roads) | 1,899,038 | 141,830 | - | 2,040,868 |
| Information Technology | - | 2,026 | - | 2,026 |
| Total Accumulated Depreciation | 13,607,807 | 1,665,845 | 510,918 | 14,762,734 |
| Total Capital Assets being Depreciated, Net | 12,486,112 | 11,031 | 24,387 | 12,472,756 |
| Capital Assets, Net | \$ 13,325,446 | \$ 11,031 | \$ 24,387 | \$ 13,312,090 |

Depreciation expense for the year ended June 30, 2021 was charged to the functions of the governmental activities as follows:

| <u>Function</u> | <u>Amounts</u> |
|------------------------|-----------------------|
| General Government | \$ 580,823 |
| Public Safety | 682,974 |
| Public Works | 400,818 |
| Health and Welfare | 1,230 |
| Total | \$ 1,665,845 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 7: Long-term Debt

During the year ended June 30, 2021, the following changes occurred in the liabilities reported in the government-wide statement of net position:

| | Balance June 30, 2020 | Additions | Deletions | Balance June 30, 2021 | Amount Due Within One Year |
|----------------------------|----------------------------------|-------------------|-------------------|----------------------------------|---|
| General Obligation Bonds | \$ 1,385,000 | \$ - | \$ 340,000 | \$ 1,045,000 | \$ 95,000 |
| Notes Payable (NMFA Loans) | 1,503,411 | - | 164,039 | 1,339,372 | 160,054 |
| Capital Lease Payable | 112,890 | - | 36,079 | 76,811 | 37,608 |
| Compensated Absences | 232,855 | 194,949 | 217,175 | 210,629 | 210,629 |
| Total | \$ 3,234,156 | \$ 194,949 | \$ 757,293 | \$ 2,671,812 | \$ 503,291 |

| | Balance June 30, 2021 |
|----------------------------------|----------------------------------|
| General Obligation Bonds Payable | \$ 1,045,000 |
| Less: Current Maturities | (95,000) |
| Total GO Bond Liabilities | \$ 950,000 |

| | Balance June 30, 2021 |
|----------------------------|----------------------------------|
| Notes Payable (NMFA Loans) | \$ 1,339,372 |
| Less: Current Maturities | (160,054) |
| Total Notes Payable | \$ 1,179,318 |

| | Balance June 30, 2021 |
|-------------------------------------|----------------------------------|
| Capital Leases Payable | \$ 76,811 |
| Less: Current Maturities | (37,608) |
| Total Capital Leases Payable | \$ 39,203 |

Interest expense paid on long-term debt totaled \$67,452 for the year ended June 30, 2021 as presented 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, 2021 |
| Series 2016 GO Bond (NMFA #16 PP - 3641) | Dec-16 | Aug-31 | 1.69% | \$ 2,400,000 | \$ 1,045,000 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 7: Long-term Debt (continued)

The annual requirements to amortize the general obligation bonds payable as of June 30, 2021, including interest payments are as follows:

| Gross Receipts Revenue Bonds | | | |
|-------------------------------------|---------------------|-------------------|-------------------------------|
| Year Ending June 30, | Principal | Interest | Total Requirements |
| 2022 | \$ 95,000 | \$ 21,727 | \$ 116,727 |
| 2023 | 95,000 | 18,556 | 113,556 |
| 2024 | 95,000 | 17,025 | 112,025 |
| 2025 | 95,000 | 13,521 | 108,521 |
| 2026 | 95,000 | 15,351 | 110,351 |
| 2027-2031 | 475,000 | 25,172 | 500,172 |
| 2032-2036 | 95,000 | 48 | 95,048 |
| Total | \$ 1,045,000 | \$ 111,400 | \$ 1,156,400 |

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.

| NMFA Loans | | | | | |
|-----------------------------------|--------------------------|--------------------------|--------------------------|---|-----------------------------------|
| Description | Date of Issue | Maturity Date | Interest Rate | Original Amount of Issue | Balance, June 30, 2021 |
| NMFA #3 PP - 1992 | Jun-07 | May-27 | 2.86% | \$ 581,320 | \$ 209,937 |
| NMFA #4 PP - 2089 | Dec-07 | May-28 | 0.00% | \$ 50,000 | 17,785 |
| NMFA #5 PP - 2116 | Dec-07 | May-23 | 3.00% | \$ 166,667 | 26,456 |
| NMFA #9 PP - 2251 | Mar-09 | May-29 | 3.77% | \$ 493,201 | 239,400 |
| NMFA #12 PP - 2451 | Jun-10 | May-30 | 4.93% | \$ 65,975 | 36,482 |
| NMFA #13 PP - 2505 | Jul-05 | May-29 | 2.77% | \$ 86,275 | 41,125 |
| NMFA #14 PP - 2748 | Aug-12 | May-28 | 2.40% | \$ 203,000 | 103,218 |
| NMFA #15 PP - 3406 | Jan-16 | May-36 | 3.02% | \$ 503,716 | 400,301 |
| NMFA #17 PP - 3714 | Jul-19 | May-33 | 0.58% | \$ 280,618 | 241,194 |
| Property Valuation Loan Agreement | Apr-19 | Jan-22 | 0.00% | \$ 70,422 | 23,474 |
| | | | | Total | \$ 1,339,372 |
| <u>RETIRED</u> | | | | | |
| NMFA #8 PP - 2187 | Sep-08 | May-23 | 3.00% | \$ 30,450 | |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 7: Long-term Debt (continued)

The annual requirements to amortize the NMFA Loans as of June 30, 2021, including interest payments are as follows:

| <u>Year Ending June 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Requirements</u> |
|---------------------------------|---------------------|-------------------|-------------------------------|
| 2022 | \$ 160,054 | \$ 36,297 | \$ 196,351 |
| 2023 | 140,202 | 32,759 | 172,961 |
| 2024 | 130,255 | 28,965 | 159,220 |
| 2025 | 133,991 | 25,321 | 159,312 |
| 2026 | 137,979 | 21,423 | 159,402 |
| 2027-2031 | 442,098 | 54,722 | 496,820 |
| 2032-2036 | 194,793 | 16,689 | 211,482 |
| Total | <u>\$ 1,339,372</u> | <u>\$ 216,176</u> | <u>\$ 1,555,548</u> |

Pledged Revenue

The County pledged total future revenues of \$2,495,772 at June 30, 2021 to repay the outstanding loan and bond indebtedness. During the year ended June 30, 2021, the County recognized \$1,002,910 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 \$534,522 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 | \$ 120,429 | \$ 361,727 | \$ 1,156,400 | 2031 |
| NMFA #3 & NMFA #4 | Fire Protection Funds & Fire Protection Excise GRT | | 40,826 | 254,307 | 2028 |
| NMFA #5 NMFA #9, NMFA #12 & NMFA #13 | Fire Protection Excise GRT | 239,339 | 13,824 | 27,652 | 2023 |
| NMFA #14, NMFA #15 & NMFA #17 | 1/8% Increment GRT | 83,793 | 46,990 | 381,143 | 2030 |
| | Fire Protection Funds | 559,349 | 71,155 | 873,971 | 2036 |
| | Total | <u>\$ 1,002,910</u> | <u>\$ 534,522</u> | <u>\$ 2,693,473</u> | |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021 |
| Asphalt Zipper | Jul-18 | May-23 | 4.23% | \$ 180,690 | \$ 76,811 |

The annual requirements to amortize the capital leases as of June 30, 2021, including interest payments are as follows:

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|------------------|-----------------|------------------|
| 2022 | \$ 37,608 | \$ 3,256 | \$ 40,864 |
| 2023 | 39,203 | 1,662 | 40,865 |
| Total | \$ 76,811 | \$ 4,918 | \$ 81,729 |

Compensated Absences Payable – 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, 2021, compensated absences decreased \$22,226 from the prior year accrual. In prior years, the general fund is 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 \$322,477 for 2021. The minimum future lease payments are as follows:

| Year Ending June 30, | Amount |
|----------------------|---------------------|
| 2022 | \$ 291,995 |
| 2023 | 250,268 |
| 2024 | 233,400 |
| 2025 | 231,717 |
| 2026 | 308,956 |
| Thereafter | 308,956 |
| Total | \$ 1,625,292 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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. The following fund has a deficit fund balance at June 30, 2021.

- 420 Adult Corrections (\$81,658)

B. Excess of expenditures over appropriations. The following funds had expenditures in excess of the budgeted appropriations.

- None

C. Designated cash appropriations in excess of available balances. The following funds exceeded approved budgetary authority for the year ended June 30, 2021.

- None

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2020 available at <http://s3.amazonaws.com/boardaudio/NM%20PERA%20CAFR%202020%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 2020 annual audit report at <http://s3.amazonaws.com/boardaudio/NM%20PERA%20CAFR%202020%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 \$499,641 and employer paid member benefits that were “picked up” by the employer were \$0 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The PERA pension liability amounts for each division were rolled forward from the valuation date to the plan year ending June 30, 2020 using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date of June 30, 2020. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2020. 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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2020. Only employer contributions for the pay period end dates that fell within the period of July 1, 2020 to June 30, 2021 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2020 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, 2021, the County reported a liability of \$7,013,085 its proportionate share of the net pension liability. At June 30, 2020, the County's proportion was 0.3468% percent, which increased from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized PERA Fund Municipal General Division pension expense of \$409,171. At June 30, 2021, the County reported PERA Fund Municipal General Division deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|---|--|
| Differences between expected and actual experience | \$ 194,349 | \$ - |
| Changes of assumptions | 129,756 | - |
| Net difference between projected and actual earnings on pension plan investments | 1,282,483 | 90,749 |
| Changes in proportion and differences between the County's contributions and proportionate share of contributions | 341,808 | - |
| The County's contributions subsequent to the measurement date | 336,416 | - |
| Total | \$ 2,284,812 | \$ 90,749 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 11: Pension Plan – Public Employees Retirement Association (continued)

\$336,416 was reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date June 30, 2020 will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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> |
|-------------------|----------------------------|
| 2022 | \$ 586,946 |
| 2023 | 502,254 |
| 2024 | 453,767 |
| 2025 | 314,680 |
| 2026 | - |
| Total | <u>\$ 1,857,647</u> |

For PERA Fund Municipal Police Division, at June 30, 2021, the County reported a liability of \$1,661,054 for its proportionate share of the net pension liability. At June 30, 2020, the County's proportion was 0.1934% which increased from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized PERA Fund Municipal Police Division pension expense of \$43,532. At June 30, 2021, the County reported PERA Fund Municipal Police Division deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences between expected and actual experience | \$ 96,525 | \$ - |
| Changes of assumptions | 39,335 | - |
| Net difference between projected and actual earnings on pension plan investments | 285,107 | 5,645 |
| Changes in proportion and differences between the County's contributions and proportionate share of contributions | 57,687 | - |
| The County's contributions subsequent to the measurement date | 163,225 | - |
| Total | <u>\$ 641,879</u> | <u>\$ 5,645</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 11: Pension Plan – Public Employees Retirement Association (continued)

\$163,225 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date June 30, 2020 will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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> |
|-------------------|-------------------|
| 2022 | \$ 158,903 |
| 2023 | 133,074 |
| 2024 | 111,036 |
| 2025 | 69,996 |
| 2026 | - |
| Total | \$ 473,009 |

Actuarial assumptions: The total pension liability in the June 30, 2020 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

| | |
|-------------------------------|---|
| Actuarial valuation date | June 30, 2019 |
| Actuarial cost method | Entry Age Normal |
| Amortization period | Level Percentage of Payroll |
| Asset valuation method | Solved for based on statutory rate |
| Actuarial assumptions: | |
| Investment rate of return | 7.25% annual rate, net of investment expense |
| 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% |
| | 2.75% all other years |
| 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 generational. For nonpublic 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) |

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2020. These assumptions were adopted by the Board use in the June 30, 2019 actuarial valuation.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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 | 35.50% | 5.90% |
| Risk Reduction & Mitigation | 19.50% | 1.00% |
| Credit Oriented Fixed Income | 15.00% | 4.20% |
| Real Assets to Include Real Estate | 20.00% | 6.00% |
| Multi-Risk Allocation | <u>10.00%</u> | 6.40% |
| Total | <u>100.0%</u> | |

Discount rate: A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2020. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate: The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current 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 | \$ 10,040,913 | \$ 7,013,085 | \$ 4,502,405 |
| <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 | \$ 2,383,772 | \$ 1,661,054 | \$ 1,069,547 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 11: Pension Plan – Public Employees Retirement Association (continued)

Payables to the pension plan. At June 30, 2021 there was \$14,711 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.

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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021, 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, 2021, 2020, and 2019 were \$87,608, \$81,615, and \$73,233 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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 12: Post-Employment Benefits – Other Than Pensions (continued)

Employees covered by benefit terms – At June 30, 2020, 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 \$82,167 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, 2021, the County reported a liability of \$3,574,950 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019 and rolled forward to June 30, 2020. The County’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2020. At June 30, 2020, the County’s proportion was 0.08514 percent.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 12: Post-Employment Benefits – Other Than Pensions (continued)

For the year ended June 30, 2021, the County recognized OPEB income of \$240,293. At June 30, 2021 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Difference between expected and actual experience | \$ 19,495 | \$ 634,815 |
| Changes of Assumptions | 701,788 | 634,887 |
| Change in proportion | 135,507 | 72,219 |
| Difference between actual and projected earnings on OPEB plan investments | - | - |
| Contributions made after the measurement date | 87,608 | - |
| Total | <u>\$ 944,398</u> | <u>\$ 1,341,921</u> |

Deferred outflows of resources totaling \$87,608 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, 2021. 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, | |
|---------------------|---------------------|
| 2022 | \$ (300,358) |
| 2023 | (245,005) |
| 2024 | (89,626) |
| 2025 | 27,292 |
| 2026 | 122,566 |
| Total | <u>\$ (485,131)</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 12: Post-Employment Benefits – Other Than Pensions (continued)

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2019 and rolled forward to June 30, 2020, 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 |
| 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 medical 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) |

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:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-term Rate of Return</u> |
|-------------------------------|--------------------------|---------------------------------|
| 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% |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 12: Post-Employment Benefits – Other Than Pensions (continued)

Discount Rate. The discount rate used to measure the total OPEB liability is 2.86% as of June 30, 2020. 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 Authority'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, 2040. The 7.25% discount rate, which includes the assumed inflation rate of 2.50%, was used to calculate the net OPEB liability through 2040. Beyond 2040, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (2.21%) was applied. Thus, 2.86% 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 of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.86 percent) or 1-percentage-point higher (3.86 percent) than the current discount rate:

| 1% Decrease (1.86%) | Current Discount (2.86%) | 1% Increase (3.86%) |
|------------------------|-----------------------------|------------------------|
| \$ 4,443,678 | \$ 3,574,950 | \$ 2,903,514 |

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 |
|--------------|------------------------|--------------|
| \$ 2,934,366 | \$ 3,574,950 | \$ 4,060,851 |

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, 2020.

Payable Changes in the Net OPEB Liability. At June 30, 2021, the County reported a payable of \$2,671 for outstanding contributions due to NMRHCA for the year ended June 30, 2021.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 13: Joint Powers Agreements

| | |
|------------------------------|--|
| Participants: | County of Torrance, City of Moriarty, Town of Estancia, and Mountainair, Village of Willard and Encino |
| Responsible Party: | Estancia Valley Solid Waste Authority |
| Description: | Coordinate solid waste resources in the area |
| Term of Agreement: | Until Cancelled |
| Amount of Project: | Unknown |
| County Contributions: | \$0 |
| Audit Responsibility: | 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, 2021**

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 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 16: Restricted Net Position

The government-wide statement of net position reports restrictions as follows:

| Restricted For: | Amount |
|--------------------------------------|---------------------|
| Capital Projects | \$ 388,391 |
| Debt Service | 313,105 |
| Other Purposes | 6,884,965 |
| Total Restricted Net Position | \$ 7,586,461 |

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, 2021.

NOTE 19: New Accounting Standards

The County conforms to the pronouncements of the GASB, which are the primary authoritative statements of accounting principles generally accepted in the United States of America applicable to state and local governments.

The following pronouncements have been issued but are not yet effective and will be evaluated in year of implementation:

- GASB Statement No. 91, Conduit Debt Obligations
- GASB Statement No. 92, Omnibus 2020
- GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
- GASB Statement No. 96, Subscription-Based Information Technology Arrangements
- GASB Statement No. 97, Certain Component Unit Criteria
-

The following pronouncements that are issued and effective are not deemed to be applicable to the County:

- GASB Statement No. 90, Majority Equity Interests
- GASB Statement No. 93, Replacement of Interbank Offered Rates
- GASB Statement No. 89, Interest Costs Incurred before End of Construction

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 19: New Accounting Standards (continued)

The following pronouncements that are issued and effective have been adopted in the current or previous year:

GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

- Statement No. 84, Fiduciary Activities – Implemented in FY2021.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases.

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: Restatement

During fiscal year 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities. Implementation of this standard required a restatement to the County's custodial fund's beginning net position in a cumulative amount of \$582,749.

NOTE 22: Subsequent Events

The County has evaluated subsequent events through November 23, 2021, 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>2021</u> | <u>2020</u> | <u>2019</u> |
|--|--------------|--------------|--------------|
| County's proportion of the net pension liability | 0.3468% | 0.3217% | 0.3356% |
| County's proportionate share of the net pension liability | \$ 7,013,085 | \$ 5,568,947 | \$ 5,350,706 |
| County's covered-employee payroll | \$ 3,432,819 | \$ 3,274,107 | \$ 2,925,428 |
| County's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 204.30% | 170.09% | 182.90% |
| Plan fiduciary net position as a percentage of the total pension liability | 66.36% | 70.52% | 71.13% |
| | <u>2018</u> | <u>2017</u> | <u>2016</u> |
| County's proportion of the net pension liability | 0.3186% | 0.3173% | 0.3025% |
| County's proportionate share of the net pension liability | \$ 4,377,833 | \$ 5,069,386 | \$ 3,084,250 |
| County's covered-employee payroll | \$ 2,846,756 | \$ 2,824,653 | \$ 2,489,956 |
| County's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 153.78% | 179.47% | 123.87% |
| Plan fiduciary net position as a percentage of the total pension liability | 73.74% | 69.18% | 76.99% |
| | <u>2015</u> | | |
| County's proportion of the net pension liability | 0.3019% | | |
| County's proportionate share of the net pension liability | \$ 2,355,144 | | |
| County's covered-employee payroll | \$ 2,348,461 | | |
| County's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 100.28% | | |
| Plan fiduciary net position as a percentage of the total pension liability | 81.29% | | |

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

**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>2021</u> | <u>2020</u> | <u>2019</u> |
|--|--------------|--------------|--------------|
| County's proportion of the net pension liability | 0.1934% | 0.1818% | 0.1834% |
| County's proportionate share of the net pension liability | \$ 1,661,054 | \$ 1,342,900 | \$ 1,251,346 |
| County's covered-employee payroll | \$ 942,833 | \$ 821,644 | \$ 671,582 |
| County's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 176.18% | 163.44% | 186.33% |
| Plan fiduciary net position as a percentage of the total pension liability | 66.36% | 70.52% | 71.13% |
| | <u>2018</u> | <u>2017</u> | <u>2016</u> |
| County's proportion of the net pension liability | 0.1841% | 0.1797% | 0.1683% |
| County's proportionate share of the net pension liability | \$ 1,022,796 | \$ 1,325,880 | \$ 809,291 |
| County's covered-employee payroll | \$ 653,521 | \$ 675,169 | \$ 600,201 |
| County's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 156.51% | 196.38% | 134.84% |
| Plan fiduciary net position as a percentage of the total pension liability | 73.74% | 69.18% | 76.99% |
| | <u>2015</u> | | |
| County's proportion of the net pension liability | 0.1533% | | |
| County's proportionate share of the net pension liability | \$ 499,741 | | |
| County's covered-employee payroll | \$ 525,038 | | |
| County's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 95.18% | | |
| Plan fiduciary net position as a percentage of the total pension liability | 81.29% | | |

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

**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>2021</u> | <u>2020</u> | <u>2019</u> |
|--|----------------|----------------|----------------|
| Contractually required contribution | \$ 336,416 | \$ 320,862 | \$ 274,866 |
| Contributions in relation to the contractually required contribution | <u>336,416</u> | <u>320,863</u> | <u>274,866</u> |
| Contribution deficiency (excess) | <u>\$ 0</u> | <u>\$ (1)</u> | <u>\$ -</u> |
| County's covered-employee payroll | \$ 3,432,819 | \$ 3,274,107 | \$ 2,925,428 |
| Contributions as a percentage of covered-employee payroll | 9.80% | 9.80% | 9.40% |
| | <u>2018</u> | <u>2017</u> | <u>2016</u> |
| Contractually required contribution | \$ 279,378 | \$ 271,865 | \$ 269,754 |
| Contributions in relation to the contractually required contribution | <u>279,378</u> | <u>271,865</u> | <u>269,754</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered-employee payroll | \$ 2,846,756 | \$ 2,824,653 | \$ 2,489,956 |
| Contributions as a percentage of covered-employee payroll | 9.81% | 9.62% | 10.83% |
| | <u>2015</u> | | |
| Contractually required contribution | \$ 237,915 | | |
| Contributions in relation to the contractually required contribution | <u>237,915</u> | | |
| Contribution deficiency (excess) | <u>\$ -</u> | | |
| County's covered-employee payroll | \$ 2,348,461 | | |
| Contributions as a percentage of covered-employee payroll | 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.

**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>2021</u> | <u>2020</u> | <u>2019</u> |
|--|----------------|----------------|---------------|
| Contractually required contribution | \$ 163,225 | \$ 128,587 | \$ 68,717 |
| Contributions in relation to the contractually required contribution | <u>163,225</u> | <u>128,587</u> | <u>68,717</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered-employee payroll | \$ 942,833 | \$ 821,644 | \$ 671,582 |
| Contributions as a percentage of covered-employee payroll | 17.31% | 15.65% | 10.23% |
| | <u>2018</u> | <u>2017</u> | <u>2016</u> |
| Contractually required contribution | \$ 69,845 | \$ 67,966 | \$ 70,218 |
| Contributions in relation to the contractually required contribution | <u>69,845</u> | <u>67,966</u> | <u>70,218</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered-employee payroll | \$ 653,521 | \$ 675,169 | \$ 600,201 |
| Contributions as a percentage of covered-employee payroll | 10.69% | 10.07% | 11.70% |
| | <u>2015</u> | | |
| Contractually required contribution | \$ 62,391 | | |
| Contributions in relation to the contractually required contribution | <u>62,391</u> | | |
| Contribution deficiency (excess) | <u>\$ -</u> | | |
| County's covered-employee payroll | \$ 525,038 | | |
| Contributions as a percentage of covered-employee payroll | 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.

**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>2021</u> | <u>2020</u> | <u>2019</u> |
|--|--------------------|--------------|--------------|
| County's proportion of the net OPEB liability | 0.08514% | 0.08449% | 0.08144% |
| County's proportionate share of the net OPEB liability | \$ 3,574,950 | \$ 2,739,494 | \$ 3,541,300 |
| County covered employee payroll | \$ 3,659,416 | \$ 3,525,707 | \$ 3,494,278 |
| County's proportionate share of the net OPEB liability as a percentage of its covered employee payroll | 97.69% | 77.70% | 101.35% |
| Plan fiduciary net position as a percentage of the total OPEB liability | 16.50% | 18.92% | 13.14% |
| | <u>2018</u> | | |
| County's proportion of the net OPEB liability | 0.08417% | | |
| County's proportionate share of the net OPEB liability | \$ 3,814,309 | | |
| County covered employee payroll | \$ 3,506,225 | | |
| County's proportionate share of the net OPEB liability as a percentage of its covered employee payroll | 108.79% | | |
| Plan fiduciary net position as a percentage of the total OPEB liability | 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.

**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>2021</u> | <u>2020</u> | <u>2019</u> |
|---|-------------------|---------------|-----------------|
| Contractually required contribution | \$ 87,608 | \$ 74,787 | \$ 127,264 |
| Less: Contributions in relation to the contractually required contributions | <u>87,608</u> | <u>74,787</u> | <u>125,710</u> |
| Contribution Deficiency (Excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,554</u> |
| County's covered employee payroll | \$ 4,634,026 | \$ 3,525,707 | \$ 3,494,278 |
| Contributions as a percentage of covered employee payroll | 1.89% | 2.12% | 3.60% |
| | <u>2018</u> | | |
| Contractually required contribution | <u>\$ 267,279</u> | | |
| Less: Contributions in relation to the contractually required contributions | <u>134,144</u> | | |
| Contribution Deficiency (Excess) | <u>\$ 133,135</u> | | |
| County's covered employee payroll | \$ 3,506,225 | | |
| Contributions as a percentage of covered employee payroll | 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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

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/NM%20PERA%20CAFR%202020%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 2020 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 2020 report is available at <http://www.nmpera.org/>.

The Retiree Health Care Authority (RHCA) of New Mexico Biennial Actuarial Valuation as of June 30, 2020 report is available at <http://saonm.org/> using the Audit Search function for agency 343.

SUPPLEMENTAL INFORMATION

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINED BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

| | Nonmajor Funds | | | Total Nonmajor Funds |
|--|---------------------|---------------------|-------------------|----------------------------|
| | Special Revenue | Capital Projects | Debt Service | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 3,766,096 | \$ 256,722 | \$ 133,181 | \$ 4,155,999 |
| Restricted Cash | - | - | 162,946 | 162,946 |
| Investments | 2,394,031 | 150,275 | - | 2,544,306 |
| Receivables: | | | | |
| Property Taxes | - | - | 74,691 | 74,691 |
| Other Taxes | 597,396 | - | 13,604 | 611,000 |
| Other Receivables, Net | 65,704 | - | - | 65,704 |
| Prepaid Expenses | - | - | - | - |
| TOTAL ASSETS | <u>\$ 6,823,227</u> | <u>\$ 406,997</u> | <u>\$ 384,422</u> | <u>\$ 7,614,646</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ 360,080 | \$ 18,606 | \$ - | \$ 378,686 |
| Accrued Salaries and Benefits | 79,686 | - | - | 79,686 |
| Unearned Revenue | 1,501,559 | - | - | 1,501,559 |
| TOTAL LIABILITIES | <u>1,941,325</u> | <u>18,606</u> | <u>-</u> | <u>1,959,931</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable Revenue: | | | | |
| Property Taxes | - | - | 71,317 | 71,317 |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>71,317</u> | <u>71,317</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>1,941,325</u> | <u>18,606</u> | <u>71,317</u> | <u>2,031,248</u> |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Prepaid Expenses | - | - | - | - |
| Restricted For: | | | | |
| Special Revenue Funds | 4,809,867 | - | - | 4,809,867 |
| Debt Service Funds | - | - | 313,105 | 313,105 |
| Capital Projects Funds | - | 388,391 | - | 388,391 |
| Subsequent Year Expenditures | 153,693 | - | - | 153,693 |
| Unassigned | (81,658) | - | - | (81,658) |
| TOTAL FUND BALANCES | <u>4,881,902</u> | <u>388,391</u> | <u>313,105</u> | <u>5,583,398</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 6,823,227</u> | <u>\$ 406,997</u> | <u>\$ 384,422</u> | <u>\$ 7,614,646</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINED STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

| | Nonmajor Funds | | | Total Nonmajor Funds |
|--|---------------------|---------------------|-------------------|----------------------------|
| | Special Revenue | Capital Projects | Debt Service | |
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ - | \$ - | \$ 120,429 | \$ 120,429 |
| Gross Receipts Taxes | 2,788,245 | 578,728 | 83,794 | 3,450,767 |
| Gasoline and Motor Vehicle Taxes | 666,171 | - | - | 666,171 |
| Other Taxes | 99,905 | - | - | 99,905 |
| Federal Operating Grants | 136,729 | - | - | 136,729 |
| State Operating Grants | 2,591,857 | 270,632 | - | 2,862,489 |
| State Capital Grants | 490,167 | 68,359 | - | 558,526 |
| Payments in Lieu of Taxes | - | - | - | - |
| Charges for Services | 249,377 | - | - | 249,377 |
| Investment Income | 4,673 | - | 81,646 | 86,319 |
| Miscellaneous Income | 569,355 | - | - | 569,355 |
| TOTAL REVENUES | <u>7,596,479</u> | <u>917,719</u> | <u>285,869</u> | <u>8,800,067</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | 793,578 | - | - | 793,578 |
| Public Safety | 3,699,988 | - | - | 3,699,988 |
| Public Works | 1,513,282 | 711,321 | - | 2,224,603 |
| Culture and Recreation | 228,617 | - | - | 228,617 |
| Health and Welfare | 569,571 | - | - | 569,571 |
| Capital Outlay | 1,002,829 | 605,490 | - | 1,608,319 |
| Debt Service: | | | | |
| Principal | - | 36,079 | 504,039 | 540,118 |
| Interest | - | 4,785 | 62,158 | 66,943 |
| TOTAL EXPENDITURES | <u>7,807,865</u> | <u>1,357,675</u> | <u>566,197</u> | <u>9,731,737</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(211,386)</u> | <u>(439,956)</u> | <u>(280,328)</u> | <u>(931,670)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | 2,008,256 | - | 23,474 | 2,031,730 |
| Transfers Out | (1,302,746) | - | - | (1,302,746) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>705,510</u> | <u>-</u> | <u>23,474</u> | <u>728,984</u> |
| NET CHANGE IN FUND BALANCES | 494,124 | (439,956) | (256,854) | (202,686) |
| FUND BALANCE, BEGINNING | 4,387,778 | 828,347 | 569,959 | 5,786,084 |
| FUND BALANCE, ENDING | <u>\$ 4,881,902</u> | <u>\$ 388,391</u> | <u>\$ 313,105</u> | <u>\$ 5,583,398</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NONMAJOR SPECIAL REVENUE FUND DESCRIPTIONS
FOR THE YEAR ENDED JUNE 30, 2021**

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 Torreon-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, NMSA1978.

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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NONMAJOR SPECIAL REVENUE FUND DESCRIPTIONS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NONMAJOR SPECIAL REVENUE FUND DESCRIPTIONS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NONMAJOR SPECIAL REVENUE FUND DESCRIPTIONS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

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.

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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
NONMAJOR SPECIAL REVENUE FUND DESCRIPTIONS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

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.

DOH Cities Readiness Fund (829) - To account for funds used by Emergency Manager State classification Intergovernmental grants

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.

Fire Emergency 911 Fund (911 & 416) - 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.

Finance Fund (450) - To account for cash rewards from p card program to be used by the finance department (First \$5,000 for year only/if we ever have that much) state classification is other special revenue.

NM PED SEIP (818) - To account for awards from NM Public Education department for hiring interns, state classification is intergovernmental grants

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

American Rescue Act (836) - To account for the American rescue plan act bill from the federal government. Will be used for allowable expenses as directed from the commission. These are federal dollars (we have not spent any of this fund, last year or yet this year) State classification is American Rescue Plan Act.

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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

| | <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> |
|--|---------------------------|------------------------------|----------------------------|----------------------------|----------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 10,155 | \$ 1,642 | \$ 173,653 | \$ 244,534 | \$ 100,348 |
| Restricted Cash | - | - | - | - | - |
| Investments | - | - | - | - | - |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Other Receivables, Net | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 10,155</u> | <u>\$ 1,642</u> | <u>\$ 173,653</u> | <u>\$ 244,534</u> | <u>\$ 100,348</u> |
| LIABILITIES | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 169 | \$ 1,504 | \$ 821 |
| Accrued Salaries and Benefits | - | - | - | - | - |
| Unearned Revenue | - | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>169</u> | <u>1,504</u> | <u>821</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue: | | | | | |
| Property Taxes | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>-</u> | <u>169</u> | <u>1,504</u> | <u>821</u> |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid Expenses | - | - | - | - | - |
| Restricted For: | | | | | |
| Special Revenue Funds | 10,155 | 1,642 | 173,484 | 243,030 | 99,527 |
| Debt Service Funds | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>10,155</u> | <u>1,642</u> | <u>173,484</u> | <u>243,030</u> | <u>99,527</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 10,155</u> | <u>\$ 1,642</u> | <u>\$ 173,653</u> | <u>\$ 244,534</u> | <u>\$ 100,348</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | District 4 Fire | District 5 Fire | District 6 Fire | Fire Pool 1/4% Tax | County Fair Board |
|--|--------------------|--------------------|--------------------|-----------------------|----------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 48,920 | \$ 118,755 | \$ 77,339 | \$ 283,878 | \$ 36,929 |
| Restricted Cash | - | - | - | - | - |
| Investments | - | - | - | - | - |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Other Receivables, Net | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 48,920</u> | <u>\$ 118,755</u> | <u>\$ 77,339</u> | <u>\$ 283,878</u> | <u>\$ 36,929</u> |
| LIABILITIES | | | | | |
| Accounts Payable | \$ 269 | \$ 6,087 | \$ 195 | \$ 265 | \$ - |
| Accrued Salaries and Benefits | - | - | - | - | - |
| Unearned Revenue | - | - | - | - | - |
| TOTAL LIABILITIES | <u>269</u> | <u>6,087</u> | <u>195</u> | <u>265</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue: | | | | | |
| Property Taxes | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>269</u> | <u>6,087</u> | <u>195</u> | <u>265</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid Expenses | - | - | - | - | - |
| Restricted For: | | | | | |
| Special Revenue Funds | 48,651 | 112,668 | 77,144 | 283,613 | 36,929 |
| Debt Service Funds | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>48,651</u> | <u>112,668</u> | <u>77,144</u> | <u>283,613</u> | <u>36,929</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 48,920</u> | <u>\$ 118,755</u> | <u>\$ 77,339</u> | <u>\$ 283,878</u> | <u>\$ 36,929</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <u>Fire Dept. Admin.</u> | <u>Indigent Fund</u> | <u>EMS</u> | <u>Law Enforcement</u> | <u>EVSWA Contract</u> |
|--|------------------------------|--------------------------|------------------|----------------------------|---------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 44,761 | \$ 479,297 | \$ 23,457 | \$ - | \$ - |
| Restricted Cash | - | - | - | - | - |
| Investments | - | - | - | - | 150,468 |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Other Taxes | - | 104,981 | - | - | - |
| Other Receivables, Net | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 44,761</u> | <u>\$ 584,278</u> | <u>\$ 23,457</u> | <u>\$ -</u> | <u>\$ 150,468</u> |
| LIABILITIES | | | | | |
| Accounts Payable | \$ 3,518 | \$ 104,981 | \$ - | \$ - | \$ 20,842 |
| Accrued Salaries and Benefits | - | - | - | - | - |
| Unearned Revenue | - | - | - | - | - |
| TOTAL LIABILITIES | <u>3,518</u> | <u>104,981</u> | <u>-</u> | <u>-</u> | <u>20,842</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue: | | | | | |
| Property Taxes | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>3,518</u> | <u>104,981</u> | <u>-</u> | <u>-</u> | <u>20,842</u> |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid Expenses | - | - | - | - | - |
| Restricted For: | | | | | |
| Special Revenue Funds | 41,243 | 479,297 | 23,457 | - | 129,626 |
| Debt Service Funds | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>41,243</u> | <u>479,297</u> | <u>23,457</u> | <u>-</u> | <u>129,626</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 44,761</u> | <u>\$ 584,278</u> | <u>\$ 23,457</u> | <u>\$ -</u> | <u>\$ 150,468</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <u>Env. GRT</u> | <u>GO Bond Proceeds</u> | <u>WIPP Funding</u> | <u>Volunteer Recruitment</u> | <u>State Animal Care</u> |
|--|---------------------|-----------------------------|-------------------------|----------------------------------|------------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ - | \$ - | \$ 400 | \$ 39,113 | \$ - |
| Restricted Cash | - | - | - | - | - |
| Investments | - | - | - | - | - |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Other Taxes | 112,368 | - | - | - | - |
| Other Receivables, Net | - | - | 6,000 | - | - |
| Prepaid Expenses | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 112,368</u> | <u>\$ -</u> | <u>\$ 6,400</u> | <u>\$ 39,113</u> | <u>\$ -</u> |
| LIABILITIES | | | | | |
| Accounts Payable | \$ 111,832 | \$ - | \$ 6,000 | \$ - | \$ - |
| Accrued Salaries and Benefits | - | - | - | - | - |
| Unearned Revenue | - | - | - | - | - |
| TOTAL LIABILITIES | <u>111,832</u> | <u>-</u> | <u>6,000</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue: | | | | | |
| Property Taxes | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>111,832</u> | <u>-</u> | <u>6,000</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid Expenses | - | - | - | - | - |
| Restricted For: | | | | | |
| Special Revenue Funds | 536 | - | 400 | 39,113 | - |
| Debt Service Funds | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>536</u> | <u>-</u> | <u>400</u> | <u>39,113</u> | <u>-</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 112,368</u> | <u>\$ -</u> | <u>\$ 6,400</u> | <u>\$ 39,113</u> | <u>\$ -</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <u>Animal Shelter</u> | <u>Safety Program</u> | <u>Civil Defense</u> | <u>DWI Program</u> | <u>DWI School</u> |
|--|---------------------------|---------------------------|--------------------------|------------------------|-----------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 3,032 | \$ 29,366 | \$ 12,680 | \$ 55,691 | \$ 1,163 |
| Restricted Cash | - | - | - | - | - |
| Investments | - | - | - | - | - |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Other Receivables, Net | - | 1,821 | - | 9,065 | - |
| Prepaid Expenses | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 3,032</u> | <u>\$ 31,187</u> | <u>\$ 12,680</u> | <u>\$ 64,756</u> | <u>\$ 1,163</u> |
| LIABILITIES | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 740 | \$ 124 | \$ 33 |
| Accrued Salaries and Benefits | - | - | - | - | - |
| Unearned Revenue | - | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>740</u> | <u>124</u> | <u>33</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue: | | | | | |
| Property Taxes | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>-</u> | <u>740</u> | <u>124</u> | <u>33</u> |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid Expenses | - | - | - | - | - |
| Restricted For: | | | | | |
| Special Revenue Funds | 3,032 | 31,187 | 11,940 | 64,632 | 1,130 |
| Debt Service Funds | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>3,032</u> | <u>31,187</u> | <u>11,940</u> | <u>64,632</u> | <u>1,130</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 3,032</u> | <u>\$ 31,187</u> | <u>\$ 12,680</u> | <u>\$ 64,756</u> | <u>\$ 1,163</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <u>Treasurer's Fee</u> | <u>Reappraisal Fund</u> | <u>Clerk's Equipment</u> | <u>RPHCA Grant</u> | <u>Recycling Illegal Dump</u> |
|--|----------------------------|-----------------------------|------------------------------|------------------------|-----------------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 4,338 | \$ 83,994 | \$ 45,052 | \$ 11,016 | \$ 14,979 |
| Restricted Cash | - | - | - | - | - |
| Investments | - | - | - | - | - |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Other Receivables, Net | - | - | - | 7,502 | - |
| Prepaid Expenses | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 4,338</u> | <u>\$ 83,994</u> | <u>\$ 45,052</u> | <u>\$ 18,518</u> | <u>\$ 14,979</u> |
| LIABILITIES | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 410 | \$ - | \$ - |
| Accrued Salaries and Benefits | - | 1,901 | - | - | - |
| Unearned Revenue | - | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>1,901</u> | <u>410</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue: | | | | | |
| Property Taxes | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>1,901</u> | <u>410</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid Expenses | - | - | - | - | - |
| Restricted For: | | | | | |
| Special Revenue Funds | 4,338 | 82,093 | 44,642 | 18,518 | 14,979 |
| Debt Service Funds | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>4,338</u> | <u>82,093</u> | <u>44,642</u> | <u>18,518</u> | <u>14,979</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 4,338</u> | <u>\$ 83,994</u> | <u>\$ 45,052</u> | <u>\$ 18,518</u> | <u>\$ 14,979</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <u>Home Visiting</u> | <u>Esperanza Clinic</u> | <u>Senior Citizens</u> | <u>Loan Proceeds</u> | <u>NMFA Loan Proceeds</u> |
|--|--------------------------|-----------------------------|----------------------------|--------------------------|-------------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ - | \$ 3,199 | \$ 6,451 | \$ - | \$ - |
| Restricted Cash | - | - | - | - | - |
| Investments | - | - | - | - | - |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Other Receivables, Net | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ -</u> | <u>\$ 3,199</u> | <u>\$ 6,451</u> | <u>\$ -</u> | <u>\$ -</u> |
| LIABILITIES | | | | | |
| Accounts Payable | \$ - | \$ 765 | \$ - | \$ - | \$ - |
| Accrued Salaries and Benefits | - | - | - | - | - |
| Unearned Revenue | - | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>765</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue: | | | | | |
| Property Taxes | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>765</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid Expenses | - | - | - | - | - |
| Restricted For: | | | | | |
| Special Revenue Funds | - | 2,434 | 6,451 | - | - |
| Debt Service Funds | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>-</u> | <u>2,434</u> | <u>6,451</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ -</u> | <u>\$ 3,199</u> | <u>\$ 6,451</u> | <u>\$ -</u> | <u>\$ -</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <u>Court Forfeiture</u> | <u>Juvenile Justice</u> | <u>Wind PILT</u> | <u>Invest. Interest</u> | <u>Estancia Water Basin Study</u> | <u>DWI Smart Choice</u> |
|--|-----------------------------|-----------------------------|----------------------|-----------------------------|---------------------------------------|-----------------------------|
| ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 13,739 | \$ 53,858 | \$ - | \$ - | \$ 10,202 | \$ 11,774 |
| Restricted Cash | - | - | - | - | - | - |
| Investments | - | - | 223,999 | 290,304 | - | - |
| Receivables: | | | | | | |
| Property Taxes | - | - | - | - | - | - |
| Other Taxes | - | - | - | - | - | - |
| Other Receivables, Net | - | 4,274 | - | - | 10,000 | - |
| Prepaid Expenses | - | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 13,739</u> | <u>\$ 58,132</u> | <u>\$ 223,999</u> | <u>\$ 290,304</u> | <u>\$ 20,202</u> | <u>\$ 11,774</u> |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accrued Salaries and Benefits | - | - | - | - | - | - |
| Unearned Revenue | - | - | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable Revenue: | | | | | | |
| Property Taxes | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | | |
| Nonspendable: | | | | | | |
| Prepaid Expenses | - | - | - | - | - | - |
| Restricted For: | | | | | | |
| Special Revenue Funds | 13,739 | 58,132 | 223,999 | 290,304 | 20,202 | 11,774 |
| Debt Service Funds | - | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>13,739</u> | <u>58,132</u> | <u>223,999</u> | <u>290,304</u> | <u>20,202</u> | <u>11,774</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 13,739</u> | <u>\$ 58,132</u> | <u>\$ 223,999</u> | <u>\$ 290,304</u> | <u>\$ 20,202</u> | <u>\$ 11,774</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <u>Rural Addressing</u> | <u>Attorney General Grant</u> | <u>Planning & Zoning</u> | <u>Domestic Violence</u> | <u>DV Victim Restitution</u> | <u>DWI Screening</u> |
|--|-----------------------------|-----------------------------------|----------------------------------|------------------------------|----------------------------------|--------------------------|
| ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 87,895 | \$ - | \$ 38,964 | \$ 67,256 | \$ 28,771 | \$ 2,845 |
| Restricted Cash | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - |
| Receivables: | | | | | | |
| Property Taxes | - | - | - | - | - | - |
| Other Taxes | - | - | - | - | - | - |
| Other Receivables, Net | - | - | - | 6,182 | - | - |
| Prepaid Expenses | - | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 87,895</u> | <u>\$ -</u> | <u>\$ 38,964</u> | <u>\$ 73,438</u> | <u>\$ 28,771</u> | <u>\$ 2,845</u> |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ 46 | \$ - | \$ - | \$ 367 | \$ - | \$ - |
| Accrued Salaries and Benefits | 702 | - | - | 2,037 | - | - |
| Unearned Revenue | - | - | - | - | - | - |
| TOTAL LIABILITIES | <u>748</u> | <u>-</u> | <u>-</u> | <u>2,404</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable Revenue: | | | | | | |
| Property Taxes | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>748</u> | <u>-</u> | <u>-</u> | <u>2,404</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | | |
| Nonspendable: | | | | | | |
| Prepaid Expenses | - | - | - | - | - | - |
| Restricted For: | | | | | | |
| Special Revenue Funds | 87,147 | - | 38,964 | 71,034 | 28,771 | 2,845 |
| Debt Service Funds | - | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>87,147</u> | <u>-</u> | <u>38,964</u> | <u>71,034</u> | <u>28,771</u> | <u>2,845</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 87,895</u> | <u>\$ -</u> | <u>\$ 38,964</u> | <u>\$ 73,438</u> | <u>\$ 28,771</u> | <u>\$ 2,845</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <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> |
|--|-------------------------------------|-------------------------------|---------------------------|---------------------------|--------------------------------|-----------------------------|
| ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 181,134 | \$ 15,174 | \$ 1,171 | \$ 4,478 | \$ 1,713 | \$ 2,476 |
| Restricted Cash | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - |
| Receivables: | | | | | | |
| Property Taxes | - | - | - | - | - | - |
| Other Taxes | - | - | - | - | - | - |
| Other Receivables, Net | - | - | - | - | - | 2,013 |
| Prepaid Expenses | - | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 181,134</u> | <u>\$ 15,174</u> | <u>\$ 1,171</u> | <u>\$ 4,478</u> | <u>\$ 1,713</u> | <u>\$ 4,489</u> |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accrued Salaries and Benefits | - | - | - | 648 | - | 519 |
| Unearned Revenue | - | - | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>648</u> | <u>-</u> | <u>519</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable Revenue: | | | | | | |
| Property Taxes | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>-</u> | <u>-</u> | <u>648</u> | <u>-</u> | <u>519</u> |
| FUND BALANCES | | | | | | |
| Nonspendable: | | | | | | |
| Prepaid Expenses | - | - | - | - | - | - |
| Restricted For: | | | | | | |
| Special Revenue Funds | 181,134 | 15,174 | 1,171 | 3,830 | 1,713 | 3,970 |
| Debt Service Funds | - | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>181,134</u> | <u>15,174</u> | <u>1,171</u> | <u>3,830</u> | <u>1,713</u> | <u>3,970</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 181,134</u> | <u>\$ 15,174</u> | <u>\$ 1,171</u> | <u>\$ 4,478</u> | <u>\$ 1,713</u> | <u>\$ 4,489</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <u>Forest Serv. Patrol</u> | <u>Road Fund</u> | <u>NMDOH CRIF</u> | <u>NMDOH Cities Readiness</u> | <u>Disaster Pub. Assist.</u> | <u>COVID-19</u> |
|--|--------------------------------|----------------------|-----------------------|-----------------------------------|----------------------------------|-------------------|
| ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 3,379 | \$ 439,162 | \$ 5,297 | \$ 5,418 | \$ 74,345 | \$ - |
| Restricted Cash | - | - | - | - | - | - |
| Investments | - | - | - | - | - | 227,701 |
| Receivables: | | | | | | |
| Property Taxes | - | - | - | - | - | - |
| Other Taxes | - | 83,082 | - | - | - | - |
| Other Receivables, Net | - | - | 7,433 | - | - | - |
| Prepaid Expenses | - | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 3,379</u> | <u>\$ 522,244</u> | <u>\$ 12,730</u> | <u>\$ 5,418</u> | <u>\$ 74,345</u> | <u>\$ 227,701</u> |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ - | \$ 11,998 | \$ - | \$ 2,816 | \$ - | \$ - |
| Accrued Salaries and Benefits | - | 26,951 | - | - | - | - |
| Unearned Revenue | - | - | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>38,949</u> | <u>-</u> | <u>2,816</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable Revenue: | | | | | | |
| Property Taxes | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>38,949</u> | <u>-</u> | <u>2,816</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | | |
| Nonspendable: | | | | | | |
| Prepaid Expenses | - | - | - | - | - | - |
| Restricted For: | | | | | | |
| Special Revenue Funds | 3,379 | 329,602 | 12,730 | 2,602 | 74,345 | 227,701 |
| Debt Service Funds | - | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - | - |
| Subsequent Year Expenditures | - | 153,693 | - | - | - | - |
| Unassigned | - | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>3,379</u> | <u>483,295</u> | <u>12,730</u> | <u>2,602</u> | <u>74,345</u> | <u>227,701</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 3,379</u> | <u>\$ 522,244</u> | <u>\$ 12,730</u> | <u>\$ 5,418</u> | <u>\$ 74,345</u> | <u>\$ 227,701</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | Fire EMS Fund | Finance Fund Fund | NM PED SEIP | Doghead Fire | American Rescue Act |
|--|-------------------|----------------------|------------------|-----------------|------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 132,381 | \$ 317 | \$ 31,847 | \$ - | \$ - |
| Restricted Cash | - | - | - | - | - |
| Investments | - | - | - | - | 1,501,559 |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Other Receivables, Net | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 132,381</u> | <u>\$ 317</u> | <u>\$ 31,847</u> | <u>\$ -</u> | <u>\$ 1,501,559</u> |
| LIABILITIES | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accrued Salaries and Benefits | 5,614 | - | 14,645 | - | - |
| Unearned Revenue | - | - | - | - | 1,501,559 |
| TOTAL LIABILITIES | <u>5,614</u> | <u>-</u> | <u>14,645</u> | <u>-</u> | <u>1,501,559</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue: | | | | | |
| Property Taxes | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>5,614</u> | <u>-</u> | <u>14,645</u> | <u>-</u> | <u>1,501,559</u> |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid Expenses | - | - | - | - | - |
| Restricted For: | | | | | |
| Special Revenue Funds | 126,767 | 317 | 17,202 | - | - |
| Debt Service Funds | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | <u>126,767</u> | <u>317</u> | <u>17,202</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 132,381</u> | <u>\$ 317</u> | <u>\$ 31,847</u> | <u>\$ -</u> | <u>\$ 1,501,559</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2021**

| | <u>Emergency 911</u> | <u>Adult Corrections</u> | <u>NMFA Grant</u> | <u>Total Nonmajor Special Revenue Funds</u> |
|--|--------------------------|------------------------------|-----------------------|---|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 596,949 | \$ 1,409 | \$ - | \$ 3,766,096 |
| Restricted Cash | - | - | - | - |
| Investments | - | - | - | 2,394,031 |
| Receivables: | | | | |
| Property Taxes | - | - | - | - |
| Other Taxes | 296,965 | - | - | 597,396 |
| Other Receivables, Net | - | 11,414 | - | 65,704 |
| Prepaid Expenses | - | - | - | - |
| TOTAL ASSETS | <u>\$ 893,914</u> | <u>\$ 12,823</u> | <u>\$ -</u> | <u>\$ 6,823,227</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ 3,372 | \$ 82,926 | \$ - | \$ 360,080 |
| Accrued Salaries and Benefits | 15,114 | 11,555 | - | 79,686 |
| Unearned Revenue | - | - | - | 1,501,559 |
| TOTAL LIABILITIES | <u>18,486</u> | <u>94,481</u> | <u>-</u> | <u>1,941,325</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable Revenue: | | | | |
| Property Taxes | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>18,486</u> | <u>94,481</u> | <u>-</u> | <u>1,941,325</u> |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Prepaid Expenses | - | - | - | - |
| Restricted For: | | | | |
| Special Revenue Funds | 875,428 | - | - | 4,809,867 |
| Debt Service Funds | - | - | - | - |
| Capital Projects Funds | - | - | - | - |
| Subsequent Year Expenditures | - | - | - | 153,693 |
| Unassigned | - | (81,658) | - | (81,658) |
| TOTAL FUND BALANCES | <u>875,428</u> | <u>(81,658)</u> | <u>-</u> | <u>4,881,902</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 893,914</u> | <u>\$ 12,823</u> | <u>\$ -</u> | <u>\$ 6,823,227</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

| | <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> |
|--|---------------------------|------------------------------|----------------------------|----------------------------|----------------------------|
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | - | - | - | - | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Federal Operating Grants | - | - | - | - | - |
| State Operating Grants | 1,314 | - | 59,058 | 156,713 | 143,502 |
| State Capital Grants | - | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - |
| Charges for Services | - | 63 | - | - | - |
| Investment Income | - | - | - | - | - |
| Miscellaneous Income | - | - | - | 127 | 11,385 |
| TOTAL REVENUES | <u>1,314</u> | <u>63</u> | <u>59,058</u> | <u>156,840</u> | <u>154,887</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Public Safety | 34,991 | - | 18,034 | 72,153 | 139,309 |
| Public Works | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - |
| Capital Outlay | - | - | - | 16,420 | 16,420 |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>34,991</u> | <u>-</u> | <u>18,034</u> | <u>88,573</u> | <u>155,729</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(33,677)</u> | <u>63</u> | <u>41,024</u> | <u>68,267</u> | <u>(842)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 35,250 | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>35,250</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 1,573 | 63 | 41,024 | 68,267 | (842) |
| FUND BALANCE, BEGINNING | <u>8,582</u> | <u>1,579</u> | <u>132,460</u> | <u>174,763</u> | <u>100,369</u> |
| FUND BALANCE, ENDING | <u>\$ 10,155</u> | <u>\$ 1,642</u> | <u>\$ 173,484</u> | <u>\$ 243,030</u> | <u>\$ 99,527</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | District 4 Fire | District 5 Fire | District 6 Fire | Fire Pool 1/4% Tax | County Fair Board |
|--|--------------------|--------------------|--------------------|-----------------------|----------------------|
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | - | - | - | 239,339 | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Federal Operating Grants | - | - | - | - | - |
| State Operating Grants | 42,759 | 157,317 | 83,920 | - | - |
| State Capital Grants | - | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - |
| Charges for Services | - | - | - | 900 | 1,582 |
| Investment Income | - | - | - | - | - |
| Miscellaneous Income | - | 34 | - | 60 | 220,295 |
| TOTAL REVENUES | <u>42,759</u> | <u>157,351</u> | <u>83,920</u> | <u>240,299</u> | <u>221,877</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Public Safety | 31,082 | 104,036 | 20,810 | 30,745 | 500 |
| Public Works | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | 228,617 |
| Health and Welfare | - | - | - | - | - |
| Capital Outlay | - | - | 127,384 | 180,944 | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>31,082</u> | <u>104,036</u> | <u>148,194</u> | <u>211,689</u> | <u>229,117</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>11,677</u> | <u>53,315</u> | <u>(64,274)</u> | <u>28,610</u> | <u>(7,240)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | - | - | - | 6,000 |
| Transfers Out | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,000</u> |
| NET CHANGE IN FUND BALANCES | 11,677 | 53,315 | (64,274) | 28,610 | (1,240) |
| FUND BALANCE, BEGINNING | 36,974 | 59,353 | 141,418 | 255,003 | 38,169 |
| FUND BALANCE, ENDING | <u>\$ 48,651</u> | <u>\$ 112,668</u> | <u>\$ 77,144</u> | <u>\$ 283,613</u> | <u>\$ 36,929</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>Fire Dept. Admin.</u> | <u>Indigent Fund</u> | <u>EMS</u> | <u>Law Enforcement</u> | <u>EVSWA Contract</u> |
|--|------------------------------|--------------------------|------------------|----------------------------|---------------------------|
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | - | 508,519 | - | - | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Federal Operating Grants | - | - | - | - | - |
| State Operating Grants | 83,920 | - | 25,455 | 28,400 | - |
| State Capital Grants | - | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Investment Income | - | - | - | - | - |
| Miscellaneous Income | - | - | - | 575 | 200,497 |
| TOTAL REVENUES | <u>83,920</u> | <u>508,519</u> | <u>25,455</u> | <u>28,975</u> | <u>200,497</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | 185,347 |
| Public Safety | 70,405 | - | 444 | 28,975 | - |
| Public Works | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Health and Welfare | - | 551,223 | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>70,405</u> | <u>551,223</u> | <u>444</u> | <u>28,975</u> | <u>185,347</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>13,515</u> | <u>(42,704)</u> | <u>25,011</u> | <u>-</u> | <u>15,150</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | - | - | - | 120,000 |
| Transfers Out | - | - | (137,263) | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>(137,263)</u> | <u>-</u> | <u>120,000</u> |
| NET CHANGE IN FUND BALANCES | 13,515 | (42,704) | (112,252) | - | 135,150 |
| FUND BALANCE, BEGINNING | <u>27,728</u> | <u>522,001</u> | <u>135,709</u> | <u>-</u> | <u>(5,524)</u> |
| FUND BALANCE, ENDING | <u>\$ 41,243</u> | <u>\$ 479,297</u> | <u>\$ 23,457</u> | <u>\$ -</u> | <u>\$ 129,626</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>Env. GRT</u> | <u>GO Bond Proceeds</u> | <u>WIPP Funding</u> | <u>Volunteer Recruitment</u> | <u>State Animal Care</u> |
|--|---------------------|-----------------------------|-------------------------|----------------------------------|------------------------------|
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | 397,333 | - | - | - | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Federal Operating Grants | - | - | 6,000 | - | - |
| State Operating Grants | - | - | - | - | - |
| State Capital Grants | - | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Investment Income | - | - | - | - | - |
| Miscellaneous Income | - | - | - | - | - |
| TOTAL REVENUES | <u>397,333</u> | <u>-</u> | <u>6,000</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | 396,797 | - | - | 39,669 | - |
| Public Safety | - | - | 6,000 | - | 1,098 |
| Public Works | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>396,797</u> | <u>-</u> | <u>6,000</u> | <u>39,669</u> | <u>1,098</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>536</u> | <u>-</u> | <u>-</u> | <u>(39,669)</u> | <u>(1,098)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | - | - | 50,000 | - |
| Transfers Out | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>50,000</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 536 | - | - | 10,331 | (1,098) |
| FUND BALANCE, BEGINNING | - | - | 400 | 28,782 | 1,098 |
| FUND BALANCE, ENDING | <u>\$ 536</u> | <u>\$ -</u> | <u>\$ 400</u> | <u>\$ 39,113</u> | <u>\$ -</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>Animal Shelter</u> | <u>Safety Program</u> | <u>Civil Defense</u> | <u>DWI Program</u> | <u>DWI School</u> |
|--|---------------------------|---------------------------|--------------------------|------------------------|-----------------------|
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | - | - | 62,593 | - | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Federal Operating Grants | - | - | - | - | - |
| State Operating Grants | - | - | - | 187,099 | - |
| State Capital Grants | - | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - |
| Charges for Services | 250 | 9,857 | - | - | 1,557 |
| Investment Income | - | - | - | - | - |
| Miscellaneous Income | <u>2,180</u> | <u>7,195</u> | <u>57,560</u> | <u>-</u> | <u>-</u> |
| TOTAL REVENUES | <u>2,430</u> | <u>17,052</u> | <u>120,153</u> | <u>187,099</u> | <u>1,557</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Public Safety | 2,555 | 22,932 | 73,260 | 170,393 | 1,293 |
| Public Works | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - |
| Capital Outlay | - | - | 53,683 | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>2,555</u> | <u>22,932</u> | <u>126,943</u> | <u>170,393</u> | <u>1,293</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(125)</u> | <u>(5,880)</u> | <u>(6,790)</u> | <u>16,706</u> | <u>264</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | 12,544 | - | - | - |
| Transfers Out | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>12,544</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | (125) | 6,664 | (6,790) | 16,706 | 264 |
| FUND BALANCE, BEGINNING | <u>3,157</u> | <u>24,523</u> | <u>18,730</u> | <u>47,926</u> | <u>866</u> |
| FUND BALANCE, ENDING | <u>\$ 3,032</u> | <u>\$ 31,187</u> | <u>\$ 11,940</u> | <u>\$ 64,632</u> | <u>\$ 1,130</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>Treasurer's Fee</u> | <u>Reappraisal Fund</u> | <u>Clerk's Equipment</u> | <u>RPHCA Grant</u> | <u>Recycling Illegal Dump</u> |
|--|----------------------------|-----------------------------|------------------------------|------------------------|-----------------------------------|
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | - | - | - | - | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - |
| Other Taxes | - | 99,820 | - | - | - |
| Federal Operating Grants | - | - | - | - | - |
| State Operating Grants | - | - | 28,790 | 97,024 | - |
| State Capital Grants | - | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - |
| Charges for Services | 15,171 | 14,820 | - | - | - |
| Investment Income | - | - | - | - | - |
| Miscellaneous Income | - | 3,400 | 437 | - | - |
| TOTAL REVENUES | <u>15,171</u> | <u>118,040</u> | <u>29,227</u> | <u>97,024</u> | <u>-</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | 12,343 | 32,611 | 10,836 | - | - |
| Public Safety | - | - | - | - | - |
| Public Works | - | - | - | 112,531 | - |
| Culture and Recreation | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - |
| Capital Outlay | - | 37,233 | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>12,343</u> | <u>69,844</u> | <u>10,836</u> | <u>112,531</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>2,828</u> | <u>48,196</u> | <u>18,391</u> | <u>(15,507)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | (23,474) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>(23,474)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 2,828 | 24,722 | 18,391 | (15,507) | - |
| FUND BALANCE, BEGINNING | 1,510 | 57,371 | 26,251 | 34,025 | 14,979 |
| FUND BALANCE, ENDING | <u>\$ 4,338</u> | <u>\$ 82,093</u> | <u>\$ 44,642</u> | <u>\$ 18,518</u> | <u>\$ 14,979</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | Home Visiting | Esperanza Clinic | Senior Citizens | Loan Proceeds | NMFA Loan Proceeds |
|--|------------------|---------------------|--------------------|------------------|-----------------------|
| REVENUES | | | | | |
| 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 | - | - | - | - | - |
| Investment Income | - | - | - | - | (1,373) |
| Miscellaneous Income | - | - | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(1,373)</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Health and Welfare | - | 9,181 | 9,167 | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>9,181</u> | <u>9,167</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>(9,181)</u> | <u>(9,167)</u> | <u>-</u> | <u>(1,373)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | - | 10,000 | - | - |
| Transfers Out | (3,019) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,019)</u> | <u>-</u> | <u>10,000</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | (3,019) | (9,181) | 833 | - | (1,373) |
| FUND BALANCE, BEGINNING | <u>3,019</u> | <u>11,615</u> | <u>5,618</u> | <u>-</u> | <u>1,373</u> |
| FUND BALANCE, ENDING | <u>\$ -</u> | <u>\$ 2,434</u> | <u>\$ 6,451</u> | <u>\$ -</u> | <u>\$ -</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <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> |
|--|-----------------------------|-----------------------------|----------------------|--------------------------------|---------------------------------------|-----------------------------|
| REVENUES | | | | | | |
| Taxes: | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | - | - | - | - | - | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - | - |
| Other Taxes | - | - | - | - | - | - |
| Federal Operating Grants | - | - | - | - | - | - |
| State Operating Grants | - | 52,478 | 1,190,500 | - | - | - |
| State Capital Grants | - | - | 68,800 | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - |
| Investment Income | - | - | - | 6,046 | - | - |
| Miscellaneous Income | - | - | - | - | 15,250 | - |
| TOTAL REVENUES | <u>-</u> | <u>52,478</u> | <u>1,259,300</u> | <u>6,046</u> | <u>15,250</u> | <u>-</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government | - | - | - | 6,375 | - | - |
| Public Safety | - | 55,927 | - | - | - | - |
| Public Works | - | - | 240,409 | - | 11,276 | - |
| Culture and Recreation | - | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>55,927</u> | <u>240,409</u> | <u>6,375</u> | <u>11,276</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>(3,449)</u> | <u>1,018,891</u> | <u>(329)</u> | <u>3,974</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers In | - | - | 53,020 | - | - | - |
| Transfers Out | - | - | (1,042,000) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>(988,980)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | - | (3,449) | 29,911 | (329) | 3,974 | - |
| FUND BALANCE, BEGINNING | 13,739 | 61,581 | 194,088 | 290,633 | 16,228 | 11,774 |
| FUND BALANCE, ENDING | <u>\$ 13,739</u> | <u>\$ 58,132</u> | <u>\$ 223,999</u> | <u>\$ 290,304</u> | <u>\$ 20,202</u> | <u>\$ 11,774</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>Rural Addressing</u> | <u>Attorney General Grant</u> | <u>Planning & Zoning</u> | <u>Domestic Violence</u> | <u>DV Victim Restitution</u> | <u>DWI Screening</u> |
|--|-----------------------------|-----------------------------------|----------------------------------|------------------------------|----------------------------------|--------------------------|
| REVENUES | | | | | | |
| Taxes: | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | 44,710 | - | - | - | - | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - | - |
| Other Taxes | - | - | - | - | 85 | - |
| Federal Operating Grants | - | - | - | - | - | - |
| State Operating Grants | - | - | - | 78,524 | - | - |
| State Capital Grants | - | - | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - | - |
| Charges for Services | 7,612 | - | 9,575 | - | - | 1,600 |
| Investment Income | - | - | - | - | - | - |
| Miscellaneous Income | - | - | - | - | 1,535 | - |
| TOTAL REVENUES | <u>52,322</u> | <u>-</u> | <u>9,575</u> | <u>78,524</u> | <u>1,620</u> | <u>1,600</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government | 90,427 | - | 2,325 | - | - | - |
| Public Safety | - | - | - | 73,204 | 1,638 | 750 |
| Public Works | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Capital Outlay | - | - | - | 36,759 | - | - |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>90,427</u> | <u>-</u> | <u>2,325</u> | <u>109,963</u> | <u>1,638</u> | <u>750</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(38,105)</u> | <u>-</u> | <u>7,250</u> | <u>(31,439)</u> | <u>(18)</u> | <u>850</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers In | 57,000 | - | 6,000 | 46,500 | - | - |
| Transfers Out | - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>57,000</u> | <u>-</u> | <u>6,000</u> | <u>46,500</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 18,895 | - | 13,250 | 15,061 | (18) | 850 |
| FUND BALANCE, BEGINNING | <u>68,252</u> | <u>-</u> | <u>25,714</u> | <u>55,973</u> | <u>28,789</u> | <u>1,995</u> |
| FUND BALANCE, ENDING | <u>\$ 87,147</u> | <u>\$ -</u> | <u>\$ 38,964</u> | <u>\$ 71,034</u> | <u>\$ 28,771</u> | <u>\$ 2,845</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <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> |
|--|-------------------------------------|-------------------------------|---------------------------|---------------------------|--------------------------------|-----------------------------|
| REVENUES | | | | | | |
| Taxes: | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | - | - | - | - | - | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - | - |
| Other Taxes | - | - | - | - | - | - |
| Federal Operating Grants | - | 14,135 | - | - | - | - |
| State Operating Grants | 9,195 | - | - | 7,472 | - | 13,298 |
| State Capital Grants | - | - | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | 80 | - |
| Investment Income | - | - | - | - | - | - |
| Miscellaneous Income | - | - | - | - | - | - |
| TOTAL REVENUES | <u>9,195</u> | <u>14,135</u> | <u>-</u> | <u>7,472</u> | <u>80</u> | <u>13,298</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government | - | - | - | - | - | - |
| Public Safety | - | 13,909 | 2,860 | 8,866 | 158 | 10,101 |
| Public Works | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>13,909</u> | <u>2,860</u> | <u>8,866</u> | <u>158</u> | <u>10,101</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>9,195</u> | <u>226</u> | <u>(2,860)</u> | <u>(1,394)</u> | <u>(78)</u> | <u>3,197</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers In | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 9,195 | 226 | (2,860) | (1,394) | (78) | 3,197 |
| FUND BALANCE, BEGINNING | <u>171,939</u> | <u>14,948</u> | <u>4,031</u> | <u>5,224</u> | <u>1,791</u> | <u>773</u> |
| FUND BALANCE, ENDING | <u>\$ 181,134</u> | <u>\$ 15,174</u> | <u>\$ 1,171</u> | <u>\$ 3,830</u> | <u>\$ 1,713</u> | <u>\$ 3,970</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>Forest Serv. Patrol</u> | <u>Road Fund</u> | <u>NMDOH CRIF</u> | <u>NMDOH Cities Readiness</u> | <u>Disaster Pub. Assist.</u> | <u>COVID-19</u> |
|--|--------------------------------|----------------------|-----------------------|-----------------------------------|----------------------------------|-------------------|
| REVENUES | | | | | | |
| Taxes: | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | - | 225,969 | - | - | - | - |
| Gasoline and Motor Vehicle Taxes | - | 666,171 | - | - | - | - |
| Other Taxes | - | - | - | - | - | - |
| Federal Operating Grants | - | - | - | - | - | 116,594 |
| State Operating Grants | 5,000 | 82,479 | 9,796 | 13,425 | - | - |
| State Capital Grants | - | 371,367 | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - | - |
| Charges for Services | - | 5,530 | - | - | - | - |
| Investment Income | - | - | - | - | - | - |
| Miscellaneous Income | - | 1,575 | - | - | - | - |
| TOTAL REVENUES | <u>5,000</u> | <u>1,353,091</u> | <u>9,796</u> | <u>13,425</u> | <u>-</u> | <u>116,594</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government | - | - | - | - | - | - |
| Public Safety | - | - | 46,984 | 3,070 | - | 76,694 |
| Public Works | 5,952 | 1,118,114 | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Capital Outlay | - | 494,652 | - | 9,259 | - | - |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>5,952</u> | <u>1,612,766</u> | <u>46,984</u> | <u>12,329</u> | <u>-</u> | <u>76,694</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(952)</u> | <u>(259,675)</u> | <u>(37,188)</u> | <u>1,096</u> | <u>-</u> | <u>39,900</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers In | - | - | 35,679 | - | - | 188,000 |
| Transfers Out | - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>35,679</u> | <u>-</u> | <u>-</u> | <u>188,000</u> |
| NET CHANGE IN FUND BALANCES | (952) | (259,675) | (1,509) | 1,096 | - | 227,900 |
| FUND BALANCE, BEGINNING | 4,331 | 742,970 | 14,239 | 1,506 | 74,345 | (199) |
| FUND BALANCE, ENDING | <u>\$ 3,379</u> | <u>\$ 483,295</u> | <u>\$ 12,730</u> | <u>\$ 2,602</u> | <u>\$ 74,345</u> | <u>\$ 227,701</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>Fire EMS Fund</u> | <u>Finance Fund</u> | <u>NM PED SEIP</u> | <u>Doghead Fire</u> | <u>American Rescue Act</u> |
|--|--------------------------|-------------------------|------------------------|-------------------------|--------------------------------|
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | 44,710 | - | - | - | - |
| Gasoline and Motor Vehicle Taxes | - | - | - | - | - |
| Other Taxes | - | - | - | - | - |
| Federal Operating Grants | - | - | - | - | - |
| State Operating Grants | - | - | - | - | - |
| State Capital Grants | - | - | - | - | - |
| Payments in Lieu of Taxes | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Investment Income | - | - | - | - | - |
| Miscellaneous Income | - | 367 | - | - | - |
| TOTAL REVENUES | <u>44,710</u> | <u>367</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | - | 50 | 16,798 | - | - |
| Public Safety | 175,206 | - | - | - | - |
| Public Works | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>175,206</u> | <u>50</u> | <u>16,798</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(130,496)</u> | <u>317</u> | <u>(16,798)</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 257,263 | - | 34,000 | - | - |
| Transfers Out | - | - | - | (1) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>257,263</u> | <u>-</u> | <u>34,000</u> | <u>(1)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 126,767 | 317 | 17,202 | (1) | - |
| FUND BALANCE, BEGINNING | - | - | - | 1 | - |
| FUND BALANCE, ENDING | <u>\$ 126,767</u> | <u>\$ 317</u> | <u>\$ 17,202</u> | <u>\$ -</u> | <u>\$ -</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>Emergency 911</u> | <u>Adult Corrections</u> | <u>NMFA Grant</u> | <u>Total Nonmajor Special Revenue Funds</u> |
|--|--------------------------|------------------------------|-----------------------|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | 1,039,135 | 225,937 | - | 2,788,245 |
| Gasoline and Motor Vehicle Taxes | - | - | - | 666,171 |
| Other Taxes | - | - | - | 99,905 |
| Federal Operating Grants | - | - | - | 136,729 |
| State Operating Grants | - | 34,419 | - | 2,591,857 |
| State Capital Grants | - | - | 50,000 | 490,167 |
| Payments in Lieu of Taxes | - | - | - | - |
| Charges for Services | 118,785 | 61,995 | - | 249,377 |
| Investment Income | - | - | - | 4,673 |
| Miscellaneous Income | 21,545 | 25,338 | - | 569,355 |
| TOTAL REVENUES | <u>1,179,465</u> | <u>347,689</u> | <u>50,000</u> | <u>7,596,479</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | - | - | - | 793,578 |
| Public Safety | 914,309 | 1,487,297 | - | 3,699,988 |
| Public Works | - | - | 25,000 | 1,513,282 |
| Culture and Recreation | - | - | - | 228,617 |
| Health and Welfare | - | - | - | 569,571 |
| Capital Outlay | - | 30,075 | - | 1,002,829 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>914,309</u> | <u>1,517,372</u> | <u>25,000</u> | <u>7,807,865</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>265,156</u> | <u>(1,169,683)</u> | <u>25,000</u> | <u>(211,386)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | 260,000 | 837,000 | - | 2,008,256 |
| Transfers Out | (46,989) | - | (50,000) | (1,302,746) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>213,011</u> | <u>837,000</u> | <u>(50,000)</u> | <u>705,510</u> |
| NET CHANGE IN FUND BALANCES | 478,167 | (332,683) | (25,000) | 494,124 |
| FUND BALANCE, BEGINNING | <u>397,261</u> | <u>251,025</u> | <u>25,000</u> | <u>4,387,778</u> |
| FUND BALANCE, ENDING | <u>\$ 875,428</u> | <u>\$ (81,658)</u> | <u>\$ -</u> | <u>\$ 4,881,902</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NONMAJOR CAPITAL PROJECTS FUND DESCRIPTIONS
FOR THE YEAR ENDED JUNE 30, 2021**

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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021**

| | <u>County Infra. GRT</u> | <u>Capital Outlay GRT</u> | <u>Legis. Approp.</u> | <u>Total Nonmajor Capital Projects Funds</u> |
|--|------------------------------|-------------------------------|---------------------------|--|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ - | \$ 658 | \$ 256,064 | \$ 256,722 |
| Restricted Cash | - | - | - | - |
| Investments | 150,275 | - | - | 150,275 |
| Receivables: | | | | |
| Property Taxes | - | - | - | - |
| Other Taxes | - | - | - | - |
| Other Receivables, Net | - | - | - | - |
| Prepaid Expenses | - | - | - | - |
| TOTAL ASSETS | <u>\$ 150,275</u> | <u>\$ 658</u> | <u>\$ 256,064</u> | <u>\$ 406,997</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ 18,606 | \$ - | \$ - | \$ 18,606 |
| Accrued Salaries and Benefits | - | - | - | - |
| Unearned Revenue | - | - | - | - |
| TOTAL LIABILITIES | <u>18,606</u> | <u>-</u> | <u>-</u> | <u>18,606</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable Revenue: | | | | |
| Property Taxes | - | - | - | - |
| TOTAL DEFERRED INFLOWS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>18,606</u> | <u>-</u> | <u>-</u> | <u>18,606</u> |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Prepaid Expenses | - | - | - | - |
| Restricted For: | | | | |
| Special Revenue Funds | - | - | - | - |
| Debt Service Funds | - | - | - | - |
| Capital Projects Funds | 131,669 | 658 | 256,064 | 388,391 |
| Subsequent Year Expenditures | - | - | - | - |
| Unassigned | - | - | - | - |
| TOTAL FUND BALANCES | <u>131,669</u> | <u>658</u> | <u>256,064</u> | <u>388,391</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 150,275</u> | <u>\$ 658</u> | <u>\$ 256,064</u> | <u>\$ 406,997</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

| | <u>County Infra. GRT</u> | <u>Capital Outlay GRT</u> | <u>Legis. Approp.</u> | <u>Total Nonmajor Capital Projects Funds</u> |
|--|------------------------------|-------------------------------|---------------------------|--|
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Gross Receipts Taxes | 128,940 | 449,788 | - | 578,728 |
| Gasoline and Motor Vehicle Taxes | - | - | - | - |
| Other Taxes | - | - | - | - |
| Federal Operating Grants | - | - | - | - |
| State Operating Grants | - | - | 270,632 | 270,632 |
| State Capital Grants | - | - | 68,359 | 68,359 |
| Payments in Lieu of Taxes | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Income | - | - | - | - |
| Miscellaneous Income | - | - | - | - |
| TOTAL REVENUES | <u>128,940</u> | <u>449,788</u> | <u>338,991</u> | <u>917,719</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | - | - | - | - |
| Public Safety | - | - | - | - |
| Public Works | 157,153 | 552,590 | 1,578 | 711,321 |
| Culture and Recreation | - | - | - | - |
| Health and Welfare | - | - | - | - |
| Capital Outlay | 68,133 | 332,662 | 204,695 | 605,490 |
| Debt Service: | | | | |
| Principal | - | 36,079 | - | 36,079 |
| Interest | - | 4,785 | - | 4,785 |
| TOTAL EXPENDITURES | <u>225,286</u> | <u>926,116</u> | <u>206,273</u> | <u>1,357,675</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(96,346)</u> | <u>(476,328)</u> | <u>132,718</u> | <u>(439,956)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | (96,346) | (476,328) | 132,718 | (439,956) |
| FUND BALANCE, BEGINNING | <u>228,015</u> | <u>476,986</u> | <u>123,346</u> | <u>828,347</u> |
| FUND BALANCE, ENDING | <u>\$ 131,669</u> | <u>\$ 658</u> | <u>\$ 256,064</u> | <u>\$ 388,391</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
NONMAJOR DEBT SERVICE FUND DESCRIPTION
FOR THE YEAR ENDED JUNE 30, 2021**

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.

**STATE OF NEW MEXICO
TORRANCE COUNTY
COMBINING BALANCE SHEET – NONMAJOR DEBT SERVICE FUND
JUNE 30, 2021**

| | <u>Total Nonmajor Debt Service Fund</u> |
|--|---|
| ASSETS | |
| Cash and Cash Equivalents | \$ 133,181 |
| Restricted Cash | 162,946 |
| Investments | - |
| Receivables: | |
| Property Taxes | 74,691 |
| Other Taxes | 13,604 |
| Other Receivables, Net | - |
| Prepaid Expenses | - |
| TOTAL ASSETS | <u>\$ 384,422</u> |
| LIABILITIES | |
| Accounts Payable | \$ - |
| Accrued Salaries and Benefits | - |
| Unearned Revenue | - |
| TOTAL LIABILITIES | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Unavailable Revenue: | |
| Property Taxes | 71,317 |
| TOTAL DEFERRED INFLOWS | <u>71,317</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>71,317</u> |
| FUND BALANCES | |
| Nonspendable: | |
| Prepaid Expenses | - |
| Restricted For: | |
| Special Revenue Funds | - |
| Debt Service Funds | 313,105 |
| Capital Projects Funds | - |
| Subsequent Year Expenditures | - |
| Unassigned | - |
| TOTAL FUND BALANCES | <u>313,105</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | <u>\$ 384,422</u> |

**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, 2021**

| | Total Nonmajor Debt Service Fund |
|--|---|
| REVENUES | |
| Taxes: | |
| Property Taxes | \$ 120,429 |
| Gross Receipts Taxes | 83,794 |
| Gasoline and Motor Vehicle Taxes | - |
| Other Taxes | - |
| Federal Operating Grants | - |
| State Operating Grants | - |
| State Capital Grants | - |
| Payments in Lieu of Taxes | - |
| Charges for Services | - |
| Investment Income | 81,646 |
| Miscellaneous Income | - |
| TOTAL REVENUES | 285,869 |
| EXPENDITURES | |
| Current: | |
| General Government | - |
| Public Safety | - |
| Public Works | - |
| Culture and Recreation | - |
| Health and Welfare | - |
| Capital Outlay | - |
| Debt Service: | |
| Principal | 504,039 |
| Interest | 62,158 |
| TOTAL EXPENDITURES | 566,197 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (280,328) |
| OTHER FINANCING SOURCES (USES) | |
| Transfers In | 23,474 |
| Transfers Out | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 23,474 |
| NET CHANGE IN FUND BALANCE | (256,854) |
| FUND BALANCE, BEGINNING | 569,959 |
| FUND BALANCE, ENDING | \$ 313,105 |

OTHER SUPPLEMENTARY INFORMATION

**STATE OF NEW MEXICO
TORRANCE COUNTY
RECONCILIATION OF PROPERTY TAX ROLLS
FOR THE YEAR ENDED JUNE 30, 2021**

| | |
|--|---------------------|
| Property Taxes Receivable, Beginning of Year | \$ 2,546,505 |
| Changes to Tax Roll: | |
| Net Taxes Charged to Treasurer for Fiscal Year | 10,396,544 |
| Adjustments: | |
| Charge Off of Taxes Receivable | <u>(1,194,242)</u> |
| Total Receivables Prior to Collections | 11,748,807 |
| Collections for the Fiscal Year Ended June 30, 2021 | <u>(9,266,336)</u> |
| Property Taxes Receivable, End of Year | <u>\$ 2,482,471</u> |
| Property Taxes Receivable by years: | |
| 2011 - 2014 | \$ 465,500 |
| 2015 | 171,928 |
| 2016 | 199,333 |
| 2017 | 225,945 |
| 2018 | 268,617 |
| 2019 | 396,188 |
| 2020 | <u>754,960</u> |
| Total Property Taxes Receivable | <u>\$ 2,482,471</u> |
| <u>Property taxes receivable reported in the financial statements as follows:</u> | |
| Statement of Net Position | \$ 1,248,083 |
| Statement of Fiduciary Net Position | <u>1,234,388</u> |
| Total Property Taxes Receivable | <u>\$ 2,482,471</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

| Year | Type | ADJUSTED TAX CHARGED PRIOR JUL 1, 2020 | TAX COLLECTED PRIOR TO JUL 1, 2020 | TOTAL TAX COLLECTED | DISTRIBUTED JUL 1, 2020 - JUN 30, 2021 | TOTAL DISTRIBUTED | UNDISTRIBUTED JUL 1, 2020 - JUN 30, 2021 | OUTSTANDING RECEIVABLE AS JUN 30, 2021 |
|------|--------------|--|--|------------------------|--|----------------------|--|--|
| 2020 | NM DEBT SERV | \$ 622,926 | \$ - | (559,246) | \$ - | (547,867) | (11,379) | \$ 42,761 |
| 2019 | NM DEBT SERV | 605,147 | (559,960) | (23,144) | (548,575) | (33,107) | (1,421) | 21,663 |
| 2018 | NM DEBT SERV | 564,876 | (541,187) | (8,847) | (539,506) | (9,868) | (661) | 14,670 |
| 2017 | NM DEBT SERV | 554,489 | (538,507) | (3,310) | (537,555) | (3,947) | (315) | 12,512 |
| 2016 | NM DEBT SERV | 530,751 | (517,887) | (1,714) | (517,601) | (1,836) | (163) | 11,056 |
| 2015 | NM DEBT SERV | 517,062 | (506,654) | (847) | (506,577) | (816) | (108) | 9,488 |
| 2014 | NM DEBT SERV | 490,684 | (481,916) | (729) | (481,862) | (697) | (86) | 7,981 |
| 2013 | NM DEBT SERV | 481,501 | (473,831) | (540) | (473,792) | (515) | (64) | 7,083 |
| 2012 | NM DEBT SERV | 467,277 | (460,638) | (475) | (460,624) | (437) | (52) | 6,119 |
| 2011 | NM DEBT SERV | 446,035 | (440,662) | (452) | (440,646) | (416) | (51) | 4,878 |
| | | 5,280,748 | (4,521,242) | (599,304) | (4,506,738) | (599,506) | (14,300) | 138,211 |
| 2020 | CO OPERATION | 5,218,653 | - | (4,664,714) | - | (4,664,714) | - | 371,560 |
| 2019 | CO OPERATION | 5,005,609 | (4,616,130) | (197,920) | (4,616,130) | (197,920) | - | 188,118 |
| 2018 | CO OPERATION | 4,902,462 | (4,697,208) | (76,604) | (4,697,208) | (76,604) | - | 127,156 |
| 2017 | CO OPERATION | 4,713,747 | (4,578,754) | (27,900) | (4,578,754) | (27,900) | - | 105,734 |
| 2016 | CO OPERATION | 4,408,623 | (4,302,154) | (14,106) | (4,302,154) | (14,106) | - | 91,588 |
| 2015 | CO OPERATION | 4,300,306 | (4,214,186) | (6,955) | (4,214,186) | (6,955) | - | 78,573 |
| 2014 | CO OPERATION | 4,068,228 | (3,995,825) | (5,955) | (3,995,825) | (5,955) | - | 65,968 |
| 2013 | CO OPERATION | 3,924,040 | (3,861,712) | (4,352) | (3,861,712) | (4,352) | - | 57,610 |
| 2012 | CO OPERATION | 3,736,076 | (3,683,082) | (3,771) | (3,683,082) | (3,771) | - | 48,866 |
| 2011 | CO OPERATION | 3,496,930 | (3,454,844) | (3,522) | (3,454,844) | (3,522) | - | 38,228 |
| | Total | 43,774,674 | (37,403,895) | (5,005,799) | (37,403,895) | (5,005,799) | - | 1,173,391 |
| 2020 | CO DEBT SERV | 109,658 | - | (98,019) | - | (98,019) | - | 7,807 |
| 2019 | CO DEBT SERV | 385,241 | (355,266) | (15,232) | (355,266) | (15,232) | - | 14,478 |
| 2018 | CO DEBT SERV | 382,535 | (366,493) | (5,991) | (366,493) | (5,991) | - | 9,934 |
| 2017 | CO DEBT SERV | 364,493 | (353,987) | (2,176) | (353,987) | (2,176) | - | 8,225 |
| 2016 | CO DEBT SERV | 377,378 | (368,231) | (1,219) | (368,231) | (1,219) | - | 7,861 |
| 2015 | CO DEBT SERV | 352,140 | (345,052) | (577) | (345,052) | (577) | - | 6,462 |
| 2014 | CO DEBT SERV | 357,517 | (351,129) | (531) | (351,129) | (531) | - | 5,815 |
| 2013 | CO DEBT SERV | 338,761 | (333,365) | (380) | (333,365) | (380) | - | 4,983 |
| 2012 | CO DEBT SERV | 343,989 | (339,102) | (350) | (339,102) | (350) | - | 4,504 |
| 2011 | CO DEBT SERV | 422,611 | (417,519) | (428) | (417,519) | (428) | - | 4,622 |
| | Total | \$ 3,434,323 | \$ (3,230,144) | \$ (124,903) | \$ (3,230,144) | \$ (124,903) | \$ - | \$ 74,691 |

**STATE OF NEW MEXICO
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FOR THE YEAR ENDED JUNE 30, 2021**

| Year | Type | ADJUSTED TAX CHARGED PRIOR JUL 1, 2020 | TAX COLLECTED PRIOR TO JUL 1, 2020 | TOTAL TAX COLLECTED | DISTRIBUTED JUL 1, 2020 -JUN 30, 2021 | TOTAL DISTRIBUTED | UNDISTRIBUTED JUL 1, 2020 -JUN 30, 2021 | OUTSTANDING RECEIVABLE AS JUN 30, 2021 |
|------|----------------|--|--|------------------------|---|----------------------|---|--|
| 2020 | SCH LEVY | \$ 200,382 | \$ - | (179,049) | \$ - | (175,376) | (3,674) | \$ 13,838 |
| 2019 | SCH LEVY | 192,136 | (177,521) | (7,427) | (173,841) | (10,653) | (453) | 7,052 |
| 2018 | SCH LEVY | 186,158 | (178,539) | (2,841) | (178,002) | (3,172) | (206) | 4,718 |
| 2017 | SCH LEVY | 179,606 | (174,512) | (1,068) | (174,214) | (1,267) | (98) | 3,971 |
| 2016 | SCH LEVY | 169,863 | (165,772) | (536) | (165,681) | (574) | (52) | 3,525 |
| 2015 | SCH LEVY | 166,354 | (163,035) | (268) | (163,012) | (256) | (36) | 3,028 |
| 2014 | SCH LEVY | 157,783 | (154,964) | (228) | (154,947) | (217) | (28) | 2,572 |
| 2013 | SCH LEVY | 152,364 | (149,943) | (164) | (149,931) | (156) | (20) | 2,243 |
| 2012 | SCH LEVY | 147,172 | (145,084) | (143) | (145,080) | (132) | (16) | 1,931 |
| 2011 | SCH LEVY | 139,944 | (138,262) | (138) | (138,258) | (125) | (17) | 1,531 |
| | Total | 1,691,762 | (1,447,632) | (191,862) | (1,442,966) | (191,926) | (4,600) | 44,409 |
| 2020 | SCH DEBT SERV | 2,764,698 | - | (2,447,947) | - | (2,391,320) | (56,627) | 215,531 |
| 2019 | SCH DEBT SERV | 2,627,250 | (2,399,694) | (112,079) | (2,343,869) | (160,709) | (7,195) | 113,302 |
| 2018 | SCH DEBT SERV | 2,567,750 | (2,445,684) | (42,871) | (2,437,118) | (47,987) | (3,460) | 78,444 |
| 2017 | SCH DEBT SERV | 2,577,164 | (2,494,480) | (15,086) | (2,489,589) | (18,377) | (1,599) | 66,860 |
| 2016 | SCH DEBT SERV | 2,478,138 | (2,408,278) | (9,027) | (2,406,681) | (9,741) | (883) | 60,422 |
| 2015 | SCH DEBT SERV | 2,523,352 | (2,464,633) | (4,910) | (2,464,217) | (4,725) | (601) | 53,459 |
| 2014 | SCH DEBT SERV | 2,504,942 | (2,452,724) | (4,499) | (2,452,482) | (4,264) | (478) | 47,441 |
| 2013 | SCH DEBT SERV | 2,388,521 | (2,344,364) | (3,379) | (2,344,187) | (3,141) | (415) | 40,564 |
| 2012 | SCH DEBT SERV | 1,946,829 | (1,913,985) | (2,692) | (1,913,961) | (2,406) | (311) | 30,001 |
| 2011 | SCH DEBT SERV | 1,925,454 | (1,897,950) | (2,332) | (1,897,867) | (2,177) | (237) | 25,040 |
| | Total | 24,324,098 | (20,821,792) | (2,644,822) | (20,749,971) | (2,644,847) | (71,796) | 731,064 |
| 2020 | SCH CAPT IMPRV | 794,024 | - | (713,768) | - | (699,275) | (14,493) | 54,959 |
| 2019 | SCH CAPT IMPRV | 775,386 | (717,246) | (29,804) | (702,208) | (43,051) | (1,791) | 27,840 |
| 2018 | SCH CAPT IMPRV | 768,388 | (737,208) | (11,835) | (734,987) | (13,196) | (860) | 19,106 |
| 2017 | SCH CAPT IMPRV | 751,143 | (730,109) | (4,497) | (728,863) | (5,329) | (414) | 16,317 |
| 2016 | SCH CAPT IMPRV | 725,507 | (708,544) | (2,268) | (708,171) | (2,425) | (216) | 14,562 |
| 2015 | SCH CAPT IMPRV | 706,270 | (692,488) | (1,113) | (692,385) | (1,073) | (143) | 12,569 |
| 2014 | SCH CAPT IMPRV | 717,712 | (704,858) | (1,070) | (704,780) | (1,023) | (126) | 11,697 |
| 2013 | SCH CAPT IMPRV | 700,973 | (689,769) | (792) | (689,713) | (755) | (94) | 10,344 |
| 2012 | SCH CAPT IMPRV | 681,644 | (671,921) | (697) | (671,901) | (641) | (77) | 8,959 |
| 2011 | SCH CAPT IMPRV | 648,773 | (640,936) | (658) | (640,913) | (606) | (75) | 7,116 |
| | Total | \$ 7,269,820 | \$ (6,293,079) | \$ (766,502) | \$ (6,273,921) | \$ (767,374) | \$ (18,289) | \$ 183,469 |

**STATE OF NEW MEXICO
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PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

| Year | Type | ADJUSTED TAX CHARGED PRIOR JUL 1, 2020 | TAX COLLECTED PRIOR TO JUL 1, 2020 | TOTAL TAX COLLECTED | DISTRIBUTED JUL 1, 2020 - JUN 30, 2021 | TOTAL DISTRIBUTED | UNDISTRIBUTED JUL 1, 2020 - JUN 30, 2021 | OUTSTANDING RECEIVABLE AS JUN 30, 2021 |
|------|--------------|--|--|------------------------|--|----------------------|--|--|
| 2020 | SCH CHARTER | \$ 83,498 | \$ - | \$ (70,637) | \$ - | \$ (68,653) | \$ (1,985) | \$ 7,375 |
| 2019 | SCH CHARTER | 69,444 | (61,848) | (3,600) | (60,238) | (4,963) | (247) | 3,910 |
| 2018 | SCH CHARTER | 61,080 | (57,508) | (1,143) | (57,262) | (1,280) | (109) | 2,415 |
| 2017 | SCH CHARTER | 59,192 | (56,939) | (331) | (56,802) | (424) | (44) | 1,908 |
| 2016 | SCH CHARTER | 50,943 | (49,127) | (230) | (49,083) | (251) | (23) | 1,581 |
| 2015 | SCH CHARTER | 48,733 | (47,297) | (131) | (47,287) | (123) | (17) | 1,300 |
| | Total | 372,890 | (272,719) | (76,072) | (270,672) | (75,694) | (2,425) | 18,489 |
| 2020 | CATTLE LEVY | 39,986 | - | (39,342) | - | (37,965) | (1,377) | 2,970 |
| 2019 | CATTLE LEVY | 43,940 | (41,763) | (1,364) | (41,455) | (1,622) | (49) | 811 |
| 2018 | CATTLE LEVY | 49,272 | (48,517) | (318) | (48,477) | (336) | (21) | 428 |
| 2017 | CATTLE LEVY | 62,177 | (61,042) | (80) | (61,003) | (117) | (2) | 886 |
| 2016 | CATTLE LEVY | 53,998 | (53,361) | (4) | (53,294) | (70) | - | 634 |
| 2015 | CATTLE LEVY | 49,364 | (48,864) | - | (48,864) | - | - | 500 |
| 2014 | CATTLE LEVY | 38,110 | (37,663) | - | (37,663) | - | - | 430 |
| 2013 | CATTLE LEVY | 41,200 | (40,850) | (10) | (40,850) | (10) | - | 337 |
| 2012 | CATTLE LEVY | 36,614 | (36,277) | - | (36,277) | - | - | 337 |
| 2011 | CATTLE LEVY | 33,028 | (32,941) | - | (32,941) | - | - | 87 |
| | Total | 447,689 | (401,278) | (41,118) | (400,824) | (40,120) | (1,449) | 7,420 |
| 2020 | SHEEP LEVY | 339 | - | (314) | - | (287) | (27) | 25 |
| 2019 | SHEEP LEVY | 363 | (322) | (40) | (320) | (42) | - | - |
| 2018 | SHEEP LEVY | 354 | (353) | (1) | (351) | (2) | (1) | - |
| 2017 | SHEEP LEVY | 348 | (343) | - | (340) | (2) | - | 5 |
| 2016 | SHEEP LEVY | 324 | (322) | - | (319) | (4) | - | 2 |
| 2015 | SHEEP LEVY | 242 | (240) | - | (240) | - | - | 2 |
| 2014 | SHEEP LEVY | 270 | (267) | - | (267) | - | - | 3 |
| 2013 | SHEEP LEVY | 425 | (421) | - | (421) | - | - | 3 |
| 2012 | SHEEP LEVY | 529 | (527) | - | (527) | - | - | 2 |
| 2011 | SHEEP LEVY | 249 | (246) | - | (246) | - | - | 4 |
| | Total | 3,443 | (3,041) | (355) | (3,031) | (337) | (28) | 46 |
| 2020 | GOATS LEVY | 131 | - | (81) | - | (79) | (1) | 50 |
| 2019 | GOATS LEVY | 111 | (87) | (2) | (82) | (8) | - | 22 |
| 2018 | GOATS LEVY | 68 | (60) | (2) | (58) | (5) | - | 6 |
| 2017 | GOATS LEVY | 99 | (88) | (2) | (86) | (5) | - | 9 |
| 2016 | GOATS LEVY | 78 | (73) | - | (73) | - | - | 5 |
| 2015 | GOATS LEVY | 63 | (61) | - | (61) | - | - | 2 |
| 2014 | GOATS LEVY | 61 | (60) | - | (60) | - | - | 1 |
| 2013 | GOATS LEVY | 61 | (61) | - | (61) | - | - | - |
| 2012 | GOATS LEVY | 40 | (40) | - | (40) | - | - | - |
| 2011 | GOATS LEVY | 25 | (25) | - | (25) | - | - | - |
| | Total | \$ 737 | \$ (555) | \$ (87) | \$ (546) | \$ (97) | \$ (1) | \$ 95 |

**STATE OF NEW MEXICO
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FOR THE YEAR ENDED JUNE 30, 2021**

| Year | Type | ADJUSTED TAX CHARGED PRIOR JUL 1, 2020 | TAX COLLECTED PRIOR TO JUL 1, 2020 | TOTAL TAX COLLECTED | DISTRIBUTED JUL 1, 2020 -JUN 30, 2021 | TOTAL DISTRIBUTED | UNDISTRIBUTED JUL 1, 2020 -JUN 30, 2021 | OUTSTANDING RECEIVABLE AS JUN 30, 2021 |
|------|----------------|--|--|------------------------|---|----------------------|---|--|
| 2020 | EQUINE LEVY | \$ 1,462 | \$ - | \$ (1,222) | \$ - | \$ (1,198) | \$ (24) | \$ 240 |
| 2019 | EQUINE LEVY | 1,541 | (1,443) | (54) | (1,391) | (106) | - | 44 |
| 2018 | EQUINE LEVY | 1,370 | (1,324) | - | (1,302) | (22) | - | 46 |
| 2017 | EQUINE LEVY | 1,406 | (1,286) | (3) | (1,286) | (3) | - | 116 |
| 2016 | EQUINE LEVY | 1,432 | (1,310) | (4) | (1,308) | (5) | - | 119 |
| 2015 | EQUINE LEVY | 1,287 | (1,186) | - | (1,180) | (6) | - | 101 |
| 2014 | EQUINE LEVY | 1,158 | (1,138) | - | (1,132) | (6) | - | 17 |
| 2013 | EQUINE LEVY | 1,232 | (1,203) | (1) | (1,197) | (7) | - | 27 |
| 2012 | EQUINE LEVY | 1,181 | (1,168) | - | (1,162) | (6) | - | 13 |
| 2011 | EQUINE LEVY | 1,292 | (1,283) | - | (1,283) | - | - | 9 |
| | Total | 13,361 | (11,341) | (1,284) | (11,241) | (1,358) | (24) | 732 |
| 2020 | DAIRY CTL LEVY | 1,934 | - | (1,218) | - | (1,218) | - | 716 |
| 2019 | DAIRY CTL LEVY | 1,513 | (1,509) | - | (1,509) | - | - | 4 |
| 2018 | DAIRY CTL LEVY | 7,285 | (7,279) | - | (7,279) | - | - | 5 |
| 2017 | DAIRY CTL LEVY | 9,008 | (9,005) | - | (9,005) | - | - | 3 |
| 2016 | DAIRY CTL LEVY | 7,669 | (7,669) | - | (7,669) | - | - | - |
| 2015 | DAIRY CTL LEVY | 8,112 | (8,112) | - | (8,112) | - | - | - |
| 2014 | DAIRY CTL LEVY | 8,953 | (8,952) | - | (8,952) | - | - | 2 |
| 2013 | DAIRY CTL LEVY | 8,960 | (8,960) | - | (8,960) | - | - | - |
| 2012 | DAIRY CTL LEVY | 8,369 | (8,369) | - | (8,369) | - | - | - |
| 2011 | DAIRY CTL LEVY | 1,429 | (1,429) | - | (1,429) | - | - | - |
| | Total | 63,232 | (61,284) | (1,218) | (61,284) | (1,218) | - | 730 |
| 2020 | SWINE LEVY | 28 | - | (24) | - | (24) | - | 4 |
| 2019 | SWINE LEVY | 12 | (12) | - | (12) | - | - | - |
| 2018 | SWINE LEVY | 8 | (7) | - | (7) | - | - | 1 |
| 2017 | SWINE LEVY | 13 | (12) | - | (12) | - | - | 1 |
| 2016 | SWINE LEVY | 10 | (10) | - | (10) | - | - | - |
| 2015 | SWINE LEVY | 12 | (12) | - | (11) | - | - | - |
| 2014 | SWINE LEVY | 11 | (11) | - | (11) | (1) | - | - |
| 2013 | SWINE LEVY | 16 | (16) | - | (16) | (1) | - | - |
| | Total | 110 | (80) | (24) | (79) | (26) | - | 6 |
| 2020 | BISON LEVY | 3,707 | - | - | - | - | - | - |
| 2019 | BISON LEVY | 172 | (172) | - | (158) | (14) | - | - |
| 2018 | BISON LEVY | 89 | (89) | - | (88) | (1) | - | 1 |
| 2017 | BISON LEVY | 471 | (470) | - | (469) | (2) | - | - |
| 2016 | BISON LEVY | 484 | (484) | - | (484) | - | - | - |
| 2015 | BISON LEVY | 517 | (517) | - | (517) | - | - | - |
| 2014 | BISON LEVY | 317 | (317) | - | (317) | - | - | - |
| 2013 | BISON LEVY | 352 | (346) | - | (346) | - | - | 7 |
| 2012 | BISON LEVY | 467 | (467) | - | (467) | - | - | - |
| 2011 | BISON LEVY | 392 | (392) | - | (392) | - | - | - |
| | Total | \$ 6,968 | \$ (3,254) | \$ - | \$ (3,238) | \$ (17) | \$ - | \$ 8 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

| Year | Type | ADJUSTED TAX | TAX COLLECTED | TOTAL TAX | DISTRIBUTED | TOTAL | UNDISTRIBUTED | OUTSTANDING |
|------|----------------|------------------------------|-------------------------|-------------|--------------|-------------|------------------------------|-------------|
| | | CHARGED PRIOR JUL 1, 2020 | PRIOR TO JUL 1, 2020 | | COLLECTED | | JUL 1, 2020 -JUN 30, 2021 | DISTRIBUTED |
| 2020 | RATITES | \$ 1 | \$ - | \$ (1) | \$ - | \$ (1) | \$ - | \$ - |
| 2017 | RATITES | 1 | (1) | - | (1) | - | - | - |
| 2016 | RATITES | 1 | (1) | - | (1) | - | - | - |
| 2015 | RATITES | 1 | (1) | - | (1) | - | - | - |
| 2014 | RATITES | 2 | (2) | - | (2) | - | - | - |
| 2013 | RATITES | - | - | - | - | - | - | - |
| | Total | 6 | (5) | (1) | (5) | (1) | - | - |
| 2019 | NON-RENDITION | 4 | - | (4) | - | (4) | - | - |
| 2018 | NON-RENDITION | 15 | - | (2) | - | (2) | - | 13 |
| 2017 | NON-RENDITION | 36 | (18) | (9) | (18) | (2) | (7) | 8 |
| 2016 | NON-RENDITION | 261 | (245) | (16) | (245) | (16) | - | - |
| 2015 | NON-RENDITION | 1,937 | (1,917) | (19) | (1,917) | (19) | - | - |
| 2014 | NON-RENDITION | 163 | (141) | (22) | (141) | (22) | - | - |
| 2013 | NON-RENDITION | 2 | (2) | - | (2) | - | - | - |
| 2012 | NON-RENDITION | 5 | (5) | - | (5) | - | - | - |
| 2011 | NON-RENDITION | 5 | (5) | - | (5) | - | - | - |
| | Total | 2,428 | (2,333) | (72) | (2,333) | (65) | (7) | 21 |
| 2020 | ADMINISTRATIVE | 4,613 | - | (4,277) | - | (4,130) | (146) | 356 |
| 2019 | ADMINISTRATIVE | 4,201 | (3,826) | (197) | (3,689) | (304) | (29) | 200 |
| 2018 | ADMINISTRATIVE | 4,300 | (4,088) | (56) | (4,084) | (42) | (18) | 156 |
| 2017 | ADMINISTRATIVE | 4,356 | (4,194) | (31) | (4,186) | (25) | (14) | 132 |
| 2016 | ADMINISTRATIVE | 4,526 | (4,385) | (17) | (4,382) | (17) | (4) | 123 |
| 2015 | ADMINISTRATIVE | 4,765 | (4,645) | (9) | (4,641) | (10) | (4) | 111 |
| 2014 | ADMINISTRATIVE | 4,935 | (4,826) | (6) | (4,826) | (6) | - | 103 |
| 2013 | ADMINISTRATIVE | 5,867 | (5,777) | (8) | (5,777) | (3) | (4) | 81 |
| 2012 | ADMINISTRATIVE | 5,004 | (4,914) | (3) | (4,914) | (3) | - | 87 |
| 2011 | ADMINISTRATIVE | 5,265 | (5,172) | (7) | (5,172) | (7) | - | 86 |
| | Total | 47,832 | (41,827) | (4,611) | (41,671) | (4,547) | (219) | 1,435 |
| 2020 | EDGEWOOD SWCD | 103,648 | - | (88,846) | - | (86,020) | (2,826) | 11,274 |
| 2019 | EDGEWOOD SWCD | 102,707 | (90,391) | (5,377) | (87,789) | (7,666) | (312) | 6,881 |
| 2018 | EDGEWOOD SWCD | 101,933 | (94,471) | (2,433) | (93,946) | (2,777) | (181) | 5,014 |
| 2017 | EDGEWOOD SWCD | 113,747 | (108,580) | (781) | (108,353) | (926) | (82) | 4,369 |
| 2016 | EDGEWOOD SWCD | 102,575 | (97,985) | (576) | (97,855) | (637) | (68) | 3,999 |
| 2015 | EDGEWOOD SWCD | 99,427 | (95,760) | (303) | (95,749) | (268) | (46) | 3,348 |
| 2014 | EDGEWOOD SWCD | 97,011 | (93,731) | (312) | (93,729) | (276) | (39) | 2,955 |
| 2013 | EDGEWOOD SWCD | 94,447 | (91,464) | (253) | (91,485) | (217) | (34) | 2,726 |
| 2012 | EDGEWOOD SWCD | 92,021 | (89,502) | (217) | (89,503) | (200) | (17) | 2,297 |
| 2011 | EDGEWOOD SWCD | 91,712 | (89,658) | (199) | (89,659) | (177) | (21) | 1,851 |
| | Total | \$ 999,228 | \$ (851,542) | \$ (99,297) | \$ (848,048) | \$ (99,164) | \$ (3,626) | \$ 44,714 |

**STATE OF NEW MEXICO
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FOR THE YEAR ENDED JUNE 30, 2021**

| Year | Type | ADJUSTED TAX CHARGED PRIOR JUL 1, 2020 | TAX COLLECTED PRIOR TO JUL 1, 2020 | TOTAL TAX COLLECTED | DISTRIBUTED JUL 1, 2020 - JUN 30, 2021 | TOTAL DISTRIBUTED | UNDISTRIBUTED JUL 1, 2020 - JUN 30, 2021 | OUTSTANDING RECEIVABLE AS JUN 30, 2021 |
|------|----------------|--|--|------------------------|--|----------------------|--|--|
| 2020 | CLAUNCH PINTO | \$ 75,197 | \$ - | \$ (72,751) | \$ - | \$ (72,048) | \$ (703) | \$ 2,603 |
| 2019 | CLAUNCH PINTO | 73,898 | (70,577) | (2,293) | (69,584) | (3,244) | (42) | 999 |
| 2018 | CLAUNCH PINTO | 73,821 | (71,977) | (1,243) | (71,836) | (1,383) | - | 572 |
| 2017 | CLAUNCH PINTO | 70,662 | (69,540) | (654) | (69,498) | (695) | - | 438 |
| 2016 | CLAUNCH PINTO | 68,079 | (67,621) | (91) | (67,615) | (96) | - | 351 |
| 2015 | CLAUNCH PINTO | 64,636 | (64,350) | (3) | (64,349) | (3) | - | 284 |
| 2014 | CLAUNCH PINTO | 60,716 | (60,485) | 1 | (60,481) | (2) | - | 232 |
| 2013 | CLAUNCH PINTO | 59,783 | (59,571) | 1 | (59,571) | 2 | - | 213 |
| 2012 | CLAUNCH PINTO | 59,542 | (59,252) | 1 | (59,252) | 1 | - | 291 |
| 2011 | CLAUNCH PINTO | 56,442 | (56,269) | 2 | (56,269) | 3 | - | 175 |
| | Total | 662,776 | (579,642) | (77,030) | (578,455) | (77,465) | (745) | 6,158 |
| 2020 | EAST TORRANCE | 148,510 | - | (135,152) | - | (132,646) | (2,506) | 10,445 |
| 2019 | EAST TORRANCE | 157,246 | (147,693) | (4,685) | (144,405) | (7,581) | (392) | 4,871 |
| 2018 | EAST TORRANCE | 155,210 | (150,197) | (1,806) | (149,822) | (2,056) | (126) | 3,200 |
| 2017 | EAST TORRANCE | 140,756 | (137,485) | (578) | (137,274) | (714) | (74) | 2,687 |
| 2016 | EAST TORRANCE | 137,948 | (135,209) | (345) | (135,174) | (336) | (45) | 2,394 |
| 2015 | EAST TORRANCE | 131,409 | (129,109) | (120) | (129,097) | (109) | (23) | 2,180 |
| 2014 | EAST TORRANCE | 126,933 | (125,218) | (80) | (125,208) | (68) | (22) | 1,635 |
| 2013 | EAST TORRANCE | 124,105 | (122,596) | (46) | (122,581) | (63) | - | 1,461 |
| 2012 | EAST TORRANCE | 119,436 | (118,126) | (46) | (118,115) | (56) | - | 1,265 |
| 2011 | EAST TORRANCE | 115,039 | (113,821) | (73) | (113,818) | (72) | (4) | 1,146 |
| | Total | 1,356,592 | (1,179,454) | (142,933) | (1,175,494) | (143,701) | (3,192) | 31,284 |
| 2020 | CARRIZOZO SWCD | 339 | - | (181) | - | (181) | - | 157 |
| 2019 | CARRIZOZO SWCD | 319 | (273) | (49) | (273) | (49) | - | - |
| 2018 | CARRIZOZO SWCD | 267 | (267) | - | (267) | - | - | - |
| 2017 | CARRIZOZO SWCD | 153 | (153) | - | (153) | - | - | - |
| 2016 | CARRIZOZO SWCD | 11 | (11) | - | (11) | - | - | - |
| 2015 | CARRIZOZO SWCD | 11 | (11) | - | (11) | - | - | - |
| 2014 | CARRIZOZO SWCD | 8 | (8) | - | (8) | - | - | - |
| 2013 | CARRIZOZO SWCD | 8 | (8) | - | (8) | - | - | - |
| 2012 | CARRIZOZO SWCD | 8 | (8) | - | (8) | - | - | - |
| 2011 | CARRIZOZO SWCD | 8 | (8) | - | (8) | - | - | - |
| | Total | \$ 1,132 | \$ (747) | \$ (230) | \$ (747) | \$ (230) | \$ - | \$ 157 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| Year | Type | ADJUSTED TAX CHARGED PRIOR JUL 1, 2020 | TAX COLLECTED PRIOR TO JUL 1, 2020 | TOTAL TAX COLLECTED | DISTRIBUTED JUL 1, 2020 -JUN 30, 2021 | TOTAL DISTRIBUTED | UNDISTRIBUTED JUL 1, 2020 -JUN 30, 2021 | OUTSTANDING RECEIVABLE AS JUN 30, 2021 |
|------|---------------|--|--|------------------------|---|----------------------|---|--|
| 2020 | MUN OPERATION | \$ 202,810 | \$ - | \$ (189,547) | \$ - | \$ (183,751) | \$ (5,796) | \$ 12,299 |
| 2019 | MUN OPERATION | 200,485 | (182,758) | (11,301) | (179,213) | (14,178) | (668) | 5,993 |
| 2018 | MUN OPERATION | 188,137 | (182,196) | (3,221) | (181,423) | (3,432) | (562) | 2,648 |
| 2017 | MUN OPERATION | 169,231 | (166,016) | (1,450) | (165,499) | (1,700) | (266) | 1,735 |
| 2016 | MUN OPERATION | 164,690 | (163,229) | (393) | (163,197) | (383) | (41) | 1,054 |
| 2015 | MUN OPERATION | 162,119 | (161,443) | (148) | (161,427) | (162) | (1) | 515 |
| 2014 | MUN OPERATION | 153,444 | (152,795) | (116) | (152,778) | (133) | - | 533 |
| 2013 | MUN OPERATION | 147,377 | (147,104) | (25) | (147,096) | (34) | - | 248 |
| 2012 | MUN OPERATION | 139,174 | (138,968) | (6) | (138,968) | (6) | - | 200 |
| 2011 | MUN OPERATION | 129,258 | (129,064) | (44) | (129,064) | (44) | - | 150 |
| | Total | 1,656,725 | (1,423,573) | (206,251) | (1,418,665) | (203,823) | (7,334) | 25,375 |
| 2018 | SCH TECH DEBT | 66,171 | (65,925) | (151) | (65,925) | (120) | (31) | 84 |
| 2017 | SCH TECH DEBT | 50,619 | (50,509) | (80) | (50,441) | (131) | (17) | 30 |
| 2016 | SCH TECH DEBT | 52,964 | (52,850) | (57) | (52,850) | (50) | (7) | 57 |
| 2015 | SCH TECH DEBT | 28,396 | (28,360) | (30) | (28,360) | (11) | (18) | 6 |
| 2014 | SCH TECH DEBT | 24,790 | (24,765) | (20) | (24,765) | (3) | (17) | 5 |
| 2013 | SCH TECH DEBT | 14,959 | (14,954) | (2) | (14,954) | (2) | - | 3 |
| 2011 | SCH TECH DEBT | 41,770 | (41,341) | (38) | (41,340) | (33) | (6) | 382 |
| | Total | \$ 279,669 | \$ (278,704) | \$ (378) | \$ (278,635) | \$ (350) | \$ (96) | \$ 567 |

**STATE OF NEW MEXICO
TORRANCE COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

| Year | County | ADJUSTED TAX CHARGED PRIOR - JUL 1, 2020 | TAX COLLECTED PRIOR TO JUL 1, 2020 | TOTAL TAX COLLECTED | DISTRIBUTED JUL 1, 2020 - JUN 30, 2021 | TOTAL DISTRIBUTED | UNDISTRIBUTED JUL 1, 2020 - JUN 30, 2021 | OUTSTANDING RECEIVABLE AS JUN 30, 2021 |
|------|-----------------|--|--|------------------------|--|-----------------------|--|--|
| 2020 | Torrance County | \$ 10,396,544 | \$ - | \$ (9,286,336) | \$ - | \$ (9,164,772) | \$ (101,564) | \$ 754,960 |
| 2019 | Torrance County | 10,246,725 | (9,428,491) | (414,572) | (9,330,007) | (500,453) | (12,599) | 396,188 |
| 2018 | Torrance County | 10,081,549 | (9,650,577) | (159,365) | (9,635,441) | (168,276) | (6,226) | 268,617 |
| 2017 | Torrance County | 9,822,917 | (9,538,030) | (58,036) | (9,527,388) | (63,742) | (2,932) | 225,945 |
| 2016 | Torrance County | 9,336,253 | (9,104,758) | (30,603) | (9,102,089) | (31,766) | (1,502) | 199,333 |
| 2015 | Torrance County | 9,166,515 | (8,977,933) | (15,433) | (8,977,253) | (15,112) | (997) | 171,928 |
| 2014 | Torrance County | 8,813,748 | (8,651,795) | (13,567) | (8,651,365) | (13,204) | (796) | 147,390 |
| 2013 | Torrance County | 8,484,954 | (8,346,317) | (9,953) | (8,346,005) | (9,634) | (631) | 127,933 |
| 2012 | Torrance County | 7,785,377 | (7,671,435) | (8,399) | (7,671,357) | (8,007) | (473) | 104,872 |
| 2011 | Torrance County | 7,555,661 | (7,461,827) | (7,889) | (7,461,698) | (7,604) | (411) | 85,305 |
| | | <u>\$ 91,690,243</u> | <u>\$ (78,829,163)</u> | <u>\$ (9,984,153)</u> | <u>\$ (78,702,603)</u> | <u>\$ (9,982,570)</u> | <u>\$ (128,131)</u> | <u>\$ 2,482,471</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
LIST OF INDIVIDUAL DEPOSIT AND INVESTMENT ACCOUNTS
JUNE 30, 2021**

| Account Name | US Bank | NMFA Cash Reserves (Restricted Cash) | New Mexico LGIP (Investments) | Total Cash, Restricted Cash and Investments |
|---|---------------------|---|-------------------------------------|---|
| Checking Operational | \$ 3,026,824 | \$ - | \$ - | \$ 3,026,824 |
| Investments | 2,250,205 | 162,946 | - | 2,413,151 |
| NMFA Reserve | - | - | 7,040,706 | 7,040,706 |
| Total | <u>5,277,029</u> | <u>162,946</u> | <u>7,040,706</u> | <u>12,480,681</u> |
| Reconciling Items | (816,741) | - | - | (816,741) |
| Reconciled Balance | <u>\$ 4,460,288</u> | <u>\$ 162,946</u> | <u>\$ 7,040,706</u> | <u>\$ 11,663,940</u> |
| Petty Cash | | | | \$ 1,000 |
| Less: Investments - Governmental Activities | | | | (6,656,593) |
| Less: Investments - Fiduciary Funds | | | | (384,113) |
| Less: Fiduciary Funds Cash | | | | (221,142) |
| Less: Restricted Cash | | | | <u>(162,946)</u> |
| Total unrestricted cash and cash equivalents | | | | <u>\$ 4,240,146</u> |

**STATE OF NEW MEXICO
TORRANCE COUNTY
SCHEDULE OF PLEDGED COLLATERAL
FOR THE YEAR ENDED JUNE 30, 2021**

| <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, 2021</u> | <u>Name and Location of Safekeeper</u> |
|---------------------------------|--|-----------------|-------------------|---|--|
| US Bank | Letter of Credit | 10/1/2021 | 553848 | \$ 5,000,000 | FHLB Cincinnati, Cincinnati, OH |
| US Bank | Letter of Credit | 8/31/2021 | 554501 | 2,000,000 | FHLB Cincinnati, Cincinnati, OH |
| US Bank | Letter of Credit | 8/31/0021 | 554513 | 1,000,000 | FHLB Cincinnati, Cincinnati, OH |
| Total Pledged Collateral | | | | <u>\$ 8,000,000</u> | |



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., CFE
New Mexico State Auditor

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 fund of Torrance County, New Mexico (the "County") as of and for the year ended June 30, 2021, 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 23, 2021.

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) as a basis for designing 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.

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 have not been 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 as item 2021-001 that we consider to be a significant deficiency.

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 financial statements. 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 2021-002.

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 23, 2021

**STATE OF NEW MEXICO
TORRANCE COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2021**

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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Section II. Financial Statement Findings

2021-001 (FS 2019-001) - Financial Close and Material Adjustments (Improper Year-End Accruals) (Significant Deficiency) - Repeated and Modified

Condition: During our testwork over the County's cutoff procedures, we noted that twelve (12) out of seventeen (17) transactions tested were not properly accrued as accounts payable at June 30, 2021. Eight (8) transactions totaling \$369,150 were improperly included in accounts payable and four (4) transactions totaling \$294,655 were improperly excluded from accounts payable as of June 30, 2021.

Management's Progress: The County made significant progress toward correcting this overall finding during FY2021. However, we noted that their cutoff procedures still need improvement.

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 expenditures are being recognized in the correct fiscal year.

Effect: A net audit adjustment of \$74,495 was proposed by the auditors to correct accounts payable and related expenditures as of and for the year ended June 30, 2021.

Auditors' Recommendations: The County should design and implement internal controls to ensure accounts payable and expenditures are being captured in the correct fiscal years.

Management's Response: The County will implement more training for the staff in Finance to ensure they know what constitutes a prior year payment (Accounts Payable). The Finance Director will review all AP at the beginning of the fiscal year and make determinations if it should be included in the prior year AP listings. After this determination, a spreadsheet will be started. On July 1st of each year, to track all prior year AP, the spreadsheet will be reviewed for accuracy prior to submittal to auditors.

Management's Timeline to Correct: June 30, 2021

Responsible Party: Finance Director

**STATE OF NEW MEXICO
TORRANCE COUNTY
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Section II. Financial Statement Findings (continued)

2021-002 (FS 2020-001) - Reporting (Other Noncompliance) – Repeated

Condition: During our testwork over the County's grant reporting, we noted seven (7) instances of late reporting under the Rural Primary Health Care Grant for the year ended June 30, 2021.

Management's Progress: The County did make significant progress toward correcting this finding subsequent to the FY2020 audit.

Cause: The Memorandum of Agreement between New Mexico department of Health (DOH), dated June 24, 2020, 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 3rd 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 3rd 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 2nd Friday of each month in each fiscal year.

Effect: The County was noncompliant with its reporting requirement set by its Grantor for the fiscal year ended June 30, 2021.

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: Due to unforeseen circumstances, the Grants Department was unable to provide the requested documentation. If they were available, the County feels this finding would have been resolved. The County will work better to ensure that deadlines are met, or proper documentation of any extensions is documented in written form. The County will also ensure that access to files is given to upper management personnel and that upper management personnel have a better understanding of where to find information when needed.

Management's Timeline to Correct: Immediately moving forward.

Responsible Party: Grants Manager, Grants Assistant, Finance Director, Deputy County Manager.

**STATE OF NEW MEXICO
TORRANCE COUNTY
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Section III. New Mexico State Audit Rule Section 12-6-5 NMSA 1978 Findings

None

Section IV. Status of Prior Year Findings

2021-001 (FS 2019-001) - Financial Close and Material Adjustments (Significant Deficiency) – Repeated and Modified

2021-002 (FS 2020-001) - Reporting (Other Noncompliance) – Repeated

NM 2020-001 - Exceeded Budget Authority (Other Noncompliance) – Resolved

NM 2020-002 - Cash Appropriations in Excess of Available Cash Balances (Other Noncompliance) – Resolved

**STATE OF NEW MEXICO
TORRANCE COUNTY
EXIT CONFERENCE
FOR THE YEAR ENDED JUNE 30, 2021**

An exit conference was held on November 23, 2021 to discuss the results of the audit. Attending were the following:

Representing the County:

LeRoy M. Candelaria, County Commissioner
Tracy Sedillo, County Treasurer
Janice Y. Barela, County Manager
Juan Torres, Deputy County Manager
Jeremy Oliver, Finance Director
Noah Sedillo, Chief Procurement Officer
Joanna Romero, Assistant Finance Director

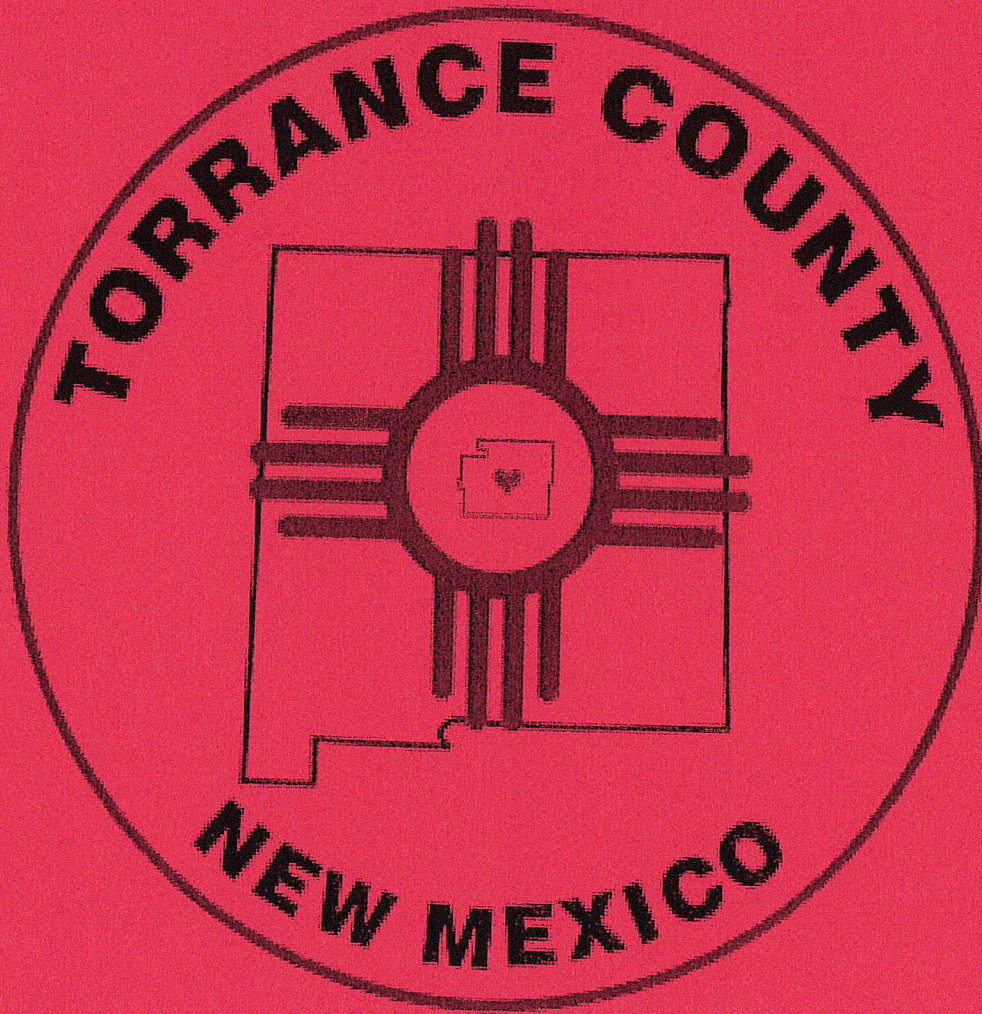
Representing the Independent Auditors:

Daniel O. Trujillo, CPA, CFE, CGFM, CGMA – Member – Director of Audit
Jose “Joe” Ortiz - Audit Manager
Shi “Richard” Lu, CPA – Audit Senior

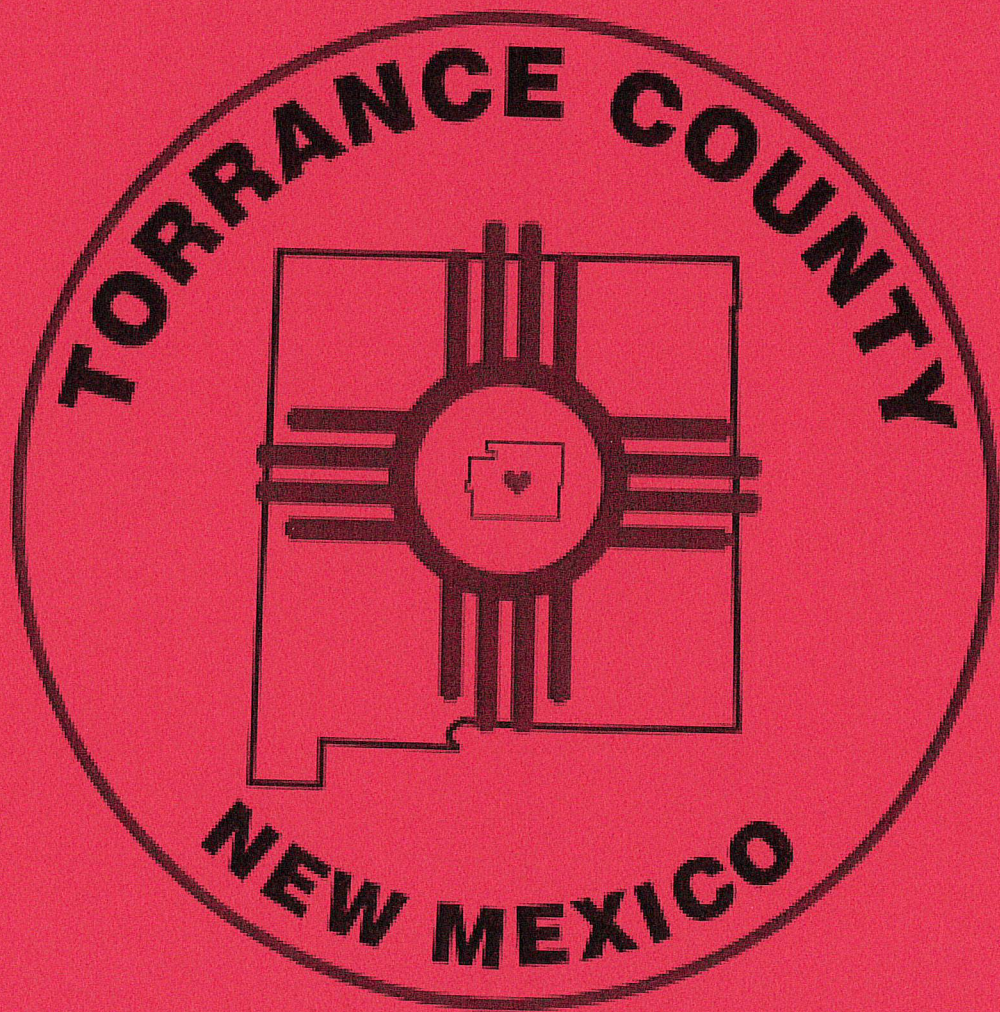
The audited financial statements of the County, were prepared from the original books and records provided by and with the assistance of the management of the County and Kubiak Melton and Associates, LLC.



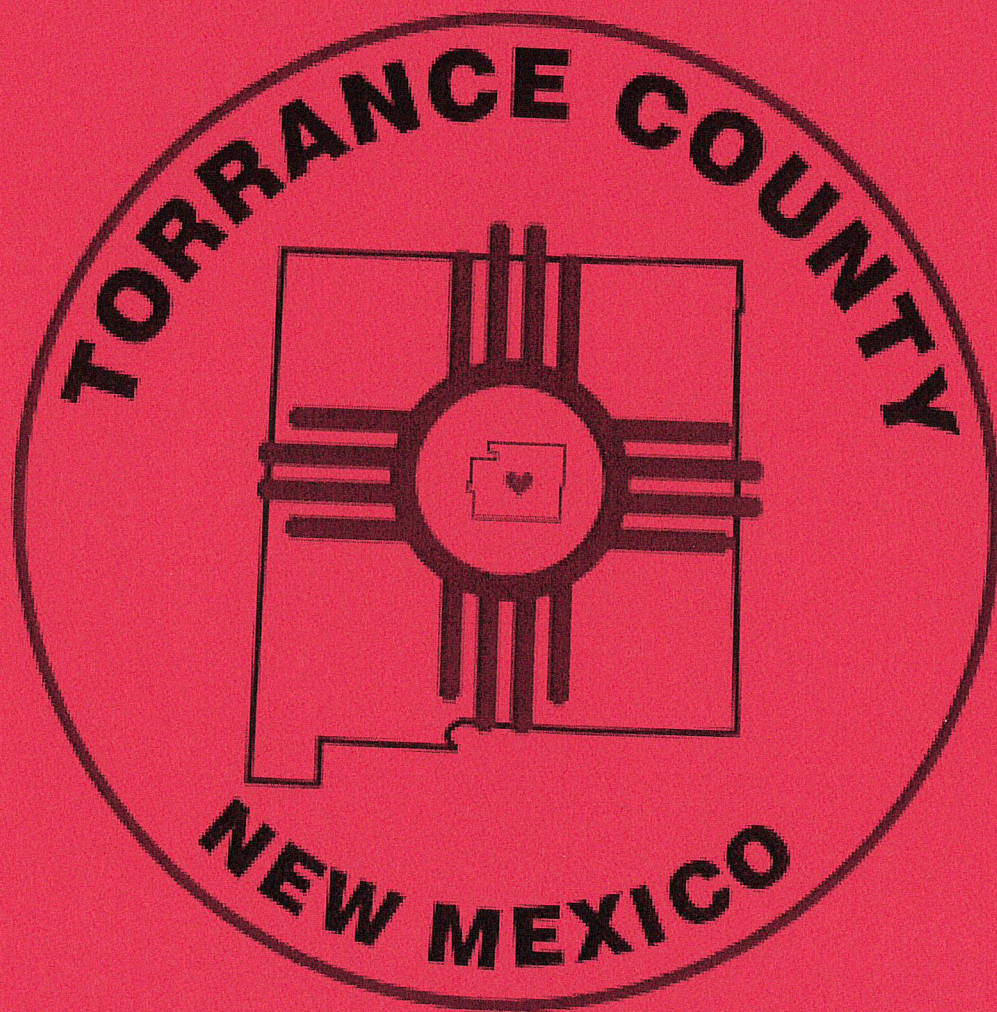
*Agenda Item
No. 13-B*



*Agenda Item
No. 13-C*



*Agenda Item
No. 13-D*



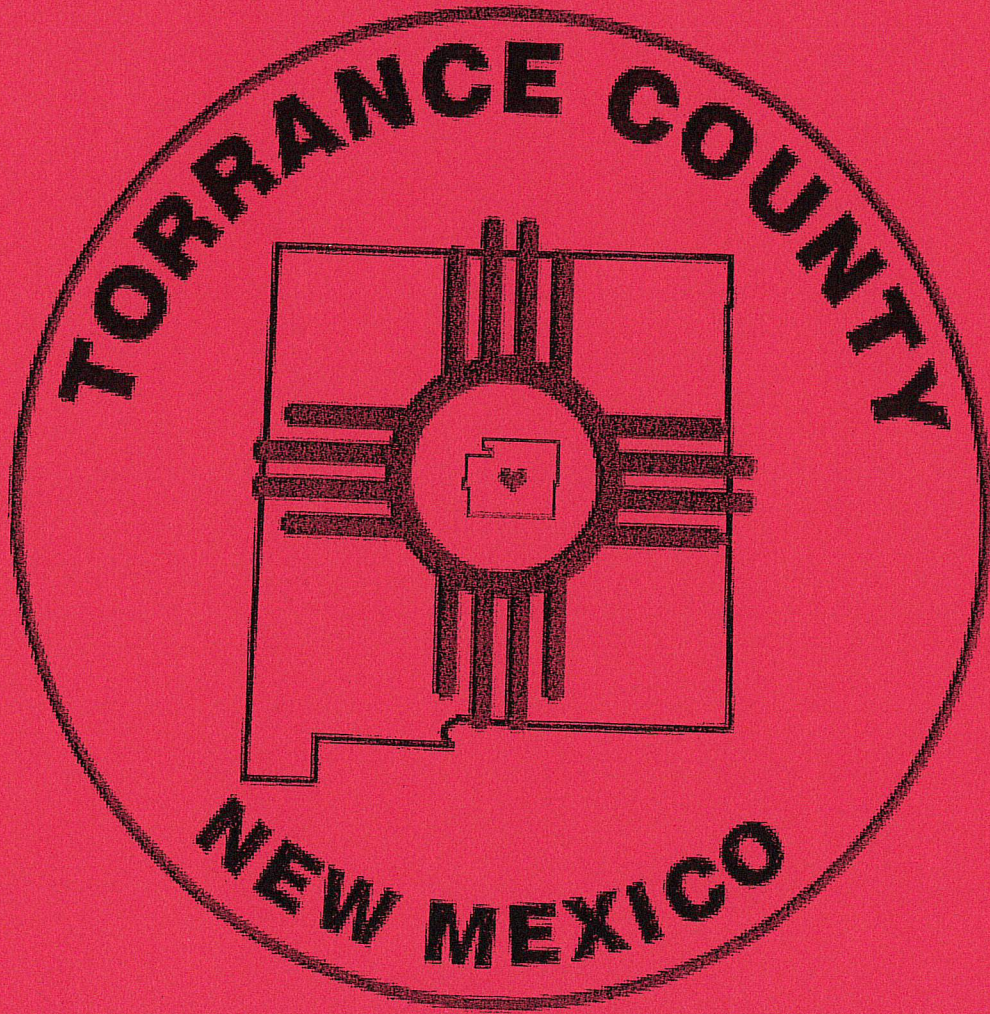
*Agenda Item
No. 13-E*



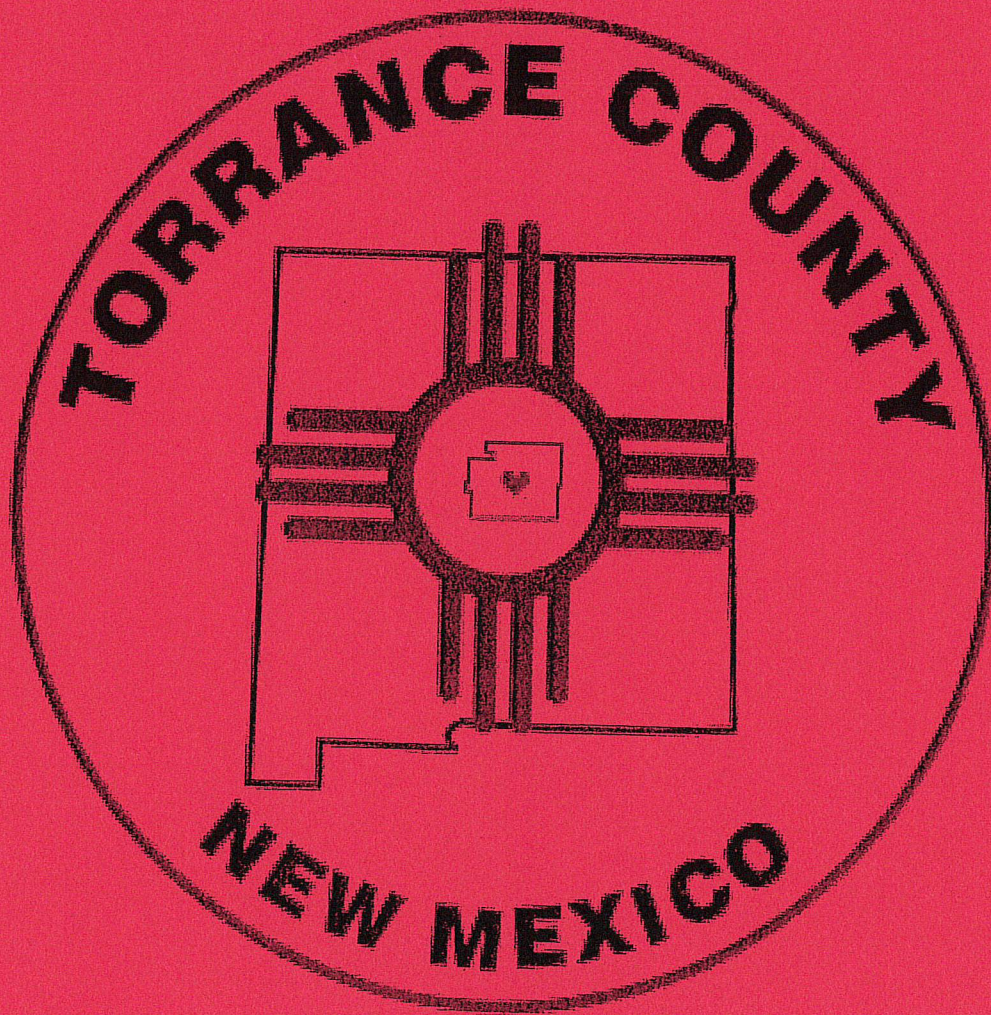
*Agenda Item
No. 13-F*



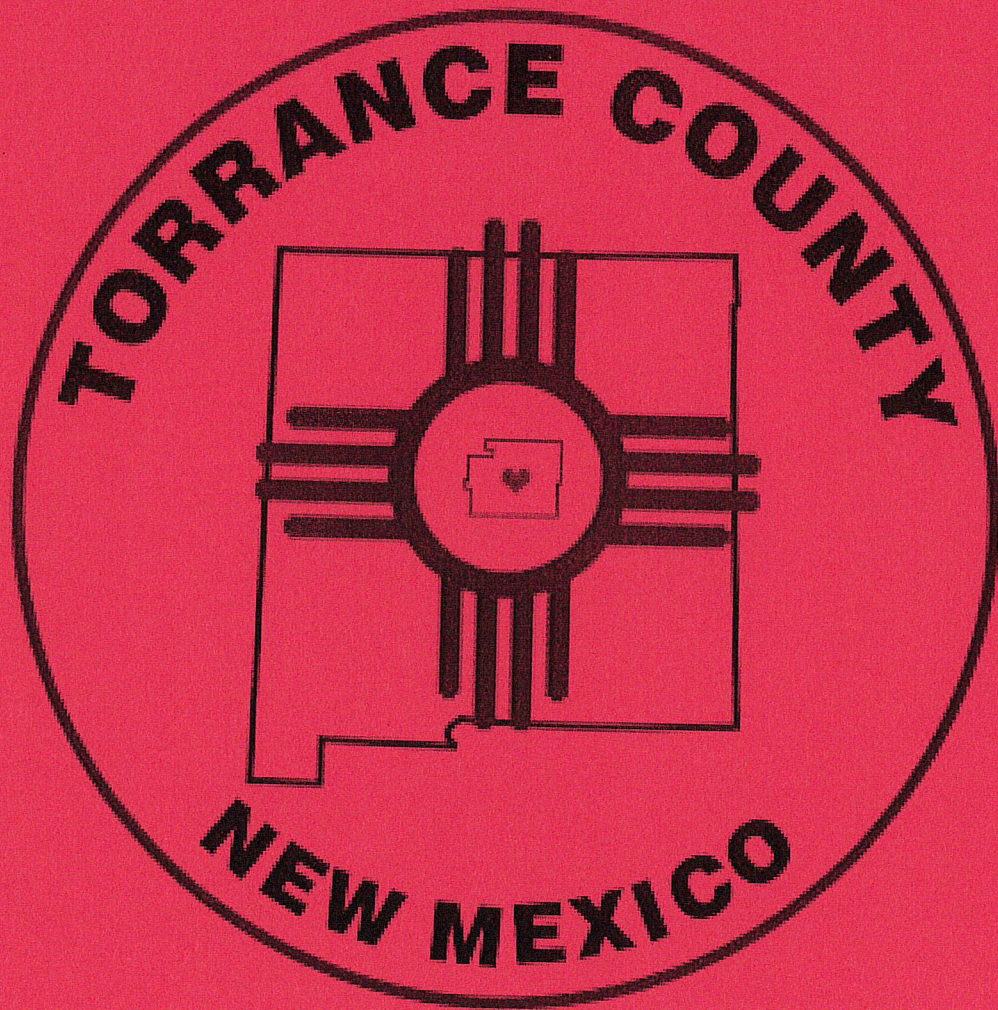
*Agenda Item
No. 14*



*Agenda Item
No. 15*



Agenda Item
No. 16



*Agenda Item
No. 17*