

TORRANCE COUNTY
COMMISSION MEETING
February 22, 2023
9:00 A.M.

For Public View Do Not Remove



Torrance County

BOARD OF COUNTY COMMISSIONERS (BCC)

Ryan Schwebach, Chair, District 2

Kevin McCall, Vice Chair, District 1

Vacant, Member, 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, FEBURARY 22, 2023 @ 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
 - **A. ROAD:** Recognition of Employee Service Year Pin: Jacob Medina (5) (Deferred from February 8, 2023 Commission Meeting).
- 6. BOARD AND COMMITTEE APPOINTMENTS
 - **A. COMMISSION:** Discussion and possible appointment of Torrance County's second representative to the EMWT Regional Water Association Board.
- 7. PUBLIC COMMENT and COMMUNICATIONS
- 8. APPROVAL OF MINUTES
 - **A. COMMISSION:** Motion to approve minutes of the February 8, 2023 Regular Meeting of the Board of County Commissioners.
- 9. APPROVAL OF CONSENT AGENDA
 - **A. PLANNING & ZONING:** Pattern Energy Special Use: Alternative Special Use District Boundary

- **B. MANAGER:** Approve Restrictive Housing Report 2022
- C. FINANCE & PURCHASING: Motion to approve payables.
- 10. ADOPTION OF ORDINANCE/AMENDMENT TO COUNTY CODE
- 11. ADOPTION OF RESOLUTION
 - **A. FINANCE & PURCHASING:** Motion to approve Resolution 2023-____, Torrance County FY 2022 Audit Report.
 - **B. ROAD:** Motion to approve Resolution 2023-_____, annual request for hardship funds through the New Mexico Department of Transportation.
 - C. MANAGER: Resolution 2023-____, A resolution authorizing Torrance County to enter into a settlement agreement with Albertsons Companies, CVS Pharmacy, Kroger, Walmart, Allergan and Teva to resolve the County's litigation and currently pending in the Northern District of Ohio, In RE: Opioid Litigation, MDL 2804.

12. APPROVALS

- A. FINANCE & PURCHASING: Motion to award IFB 2023-01 County Road Department Construction to B & R Construction Co. Inc.
- **B. FINANCE & PURCHASING:** Motion to approve prior year invoices for Domestic Violence Program.
 - 1. FY19 Invoice # 517-519814 for \$180.88
 - 2. FY20 Invoice # 246-979227 for \$233.02
- C. DWI: Application Budget for FY2024 LDWI Grant and Distribution Funding.
- **D. DWI:** Ratification of CDWI grant agreement between Torrance County and the New Mexico Traffic Safety Division.
- E. SHERIFF: Ratification of Traffic Safety Agreement with New Mexico Department of Transportation providing funding for overtime for ENDWI, BLKUP and STEP Projects in the amount of \$6,048, \$2,814, and \$3,066, respectively, with no match.
- **F. ROAD:** Discussion and possible approval of amendment to Road Department Salary Schedule.
- G. ROAD: Call for project 2023/24 CAP NM DOT LGRF Project Letter of Interest.
- H. ROAD: Call for project 2023/24 SB NM DOT LGRF Project Letter of Interest.
- I. ROAD: Call for project 2023/24 SP NM DOT LGRF Project Letter of Interest.

J. MANAGER: Discussion and possible approval of incentive pay for Torrance County Safety Officer.

13. DISCUSSION

- **A. FINANCE & PURCHASING:** Presentation of Torrance County FY 2022 Audit Kubiack, Melton and Associates. (Presented by Daniel Trujillo or Joe Ortiz?)
- B. MANAGER'S REPORT
- C. COMMISSIONERS' REPORTS
 - 1) Commissioner McCall, District 1
 - 2) Commissioner Schwebach, District 2
 - 3) VACANT, District 3

14. EXECUTIVE SESSION

- **A. COMMISSION:** Meeting with County Attorney pertaining to threatened or pending litigation in which Torrance County is or may become a participant. Section 10-15-1(H)(7), regarding opioid litigation/settlement.
- 15. Announcement of the next Board of County Commissioners Meeting: March 8, 2023
- 16. SIGNING OF OFFICIAL DOCUMENTS
- 17. ADJOURN











Agenda Item No. 5-A



Agenda Item No. 6-A





Agenda Item No. 8-A

Draft

Torrance County Board of Commissioners Regular Commission Meeting WEDNESDAY, FEBURARY 8, 2023 @ 9:00 AM 205 S. Ninth Street, Estancia, NM 87016

Commissioners Present: RYAN

RYAN SCHWEBACH-CHAIRMAN, DISTRICT 2

KEVIN MCCALL- MEMBER, DISTRICT 1

VACANT, DISTRICT 3

Other present:

JANICE Y. BARELA- COUNTY MANAGER

JUAN TORRES- DEPUTY COUNTY MANAGER

MIKE GARCIA- COUNTY ATTORNEY LINDA JARAMILLO- COUNTY CLERK

SYLVIA CHAVEZ- COUNTY DEPUTY CLERK

KEVIN PHAM- CLERK II

1. Call to Order

Chairman Schwebach: Call the February 8, 2023, Regular Commission Meeting to order at 9:00AM.

2. Invocation and Pledge of Allegiance

Pledge of Allegiance lead by Chairman Schwebach

Invocation lead by Commissioner McCall

3. Changes to the Agenda

Chairman Schwebach: Asked if there are any changes to the agenda?

County Manager Janice Barela: Stated yes, and would like to request item 5A be deferred to the next Commission Meeting, as Jacob Medina is in the field working due to snow on the roads. Would also like to request item 9A be deferred to the next meeting due to some miscommunication.

Chairman Schwebach: Approved the request for items 5A and 9A to be deferred to the next Commission Meeting.

4. PROCLAMATIONS

5. CERTIFICATES AND AWARDS

A. ROAD: Recognition of Employee Service Year Pin: Jacob Medina (5) (Deferred from January 11th Commission Meeting) **Deferred to the next Commission Meeting.**

6. BOARD AND COMMITTEE APPOINTMENTS

A. COMMISSION: Discussion and possible appointment of Torrance County's representative to the Estancia Valley Economic Development Association (EVEDA) Executive Board.

County Manager Janice Barela: These next three items on the agenda are what normally is placed on the agenda at the beginning of every year. Every year the Commission appoint members for these specific boards. This one in particular, we had our late Commissioner LeRoy Candelaria, as our appointee. Upon discussion, we did not put these items on the last meeting agenda. I just want to make you aware that at some point soon this need's to be address.

Chairman Schwebach: The reason we have delayed this in part because of missing a commissioner. Now we have boards that have no representation. Do we have any words from the Governor's office?

County Manager Janice Barela: We do not currently have an appointment.

Chairman Schwebach: My suggestion is that we move forward with this in electing representatives. When we get a third commissioner, we can have discussion on how they feel about it and revisit it. With that being said, we should move forward with all three.

County Manager Janice Barela: Regarding (EVEDA), my understanding is that this requires one of the commissioners to be appointed to this position.

Action Taken:

Chairman Schwebach: Made a motion to appoint Commissioner Ryan Schwebach to EVEDA.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All commissioners in favor.

MOTION CARRIED.

B. COMMISSION: Discussion and possible appointment of Torrance County's two representatives to the Mid Region Council of Governments (MRCOG) Executive Board.

Chairman Schwebach: Who did we have on this board?

County Manager Janice Barela: We had two people on this board, one is late LeRoy Candelaria and me. I would like to request for myself to still be one of the individuals that is appointed.

Chairman Schwebach: Is this a voting position on the board?

County Manager Janice Barela: Yes, this is a voting position.

Commissioner McCall: What is the time commitment on that? Is it in person only?

County Manager Janice Barela: It is once a month. No, they do allow you to appear virtually now. It used to be in person, but they have gone hybrid.

Action Taken:

Chairman Schwebach: Made a motion to appoint Commissioner McCall and County Manager Barela to MRCOG Executive Board.

Commissioner McCall: Second the Motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor.

MOTION CARRIED.

C. COMMISSION: Discussion and possible appointment of Torrance County's two representatives to EMWT Regional Water Association Board.

Chairman Schwebach: Again, we have had Commissioner Candelaria represented. Who else did we have?

County Manager Janice Barela: I am not sure. I have spoken with EMW and they said they need the appointment of two people for this board. It is important that we appoint two individual so they can start taking care of business. They did not have a quorum at their last meeting.

Chairman Schwebach: The only interested individual that contacted me is Eddie O'Brien from EMW. He is the EMW manager and is expressing interest. I would like to appoint him but for the second position, I do not have anybody in mind.

Action Taken:

Chairman Schwebach: Made a motion to appoint Eddie O'Brien for one position to represent Torrance County EMW board.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All

Commissioners in favor. MOTION CARRIED.

Chairman Schwebach: So, we still have one position open. I would like to defer that second

position to the next meeting.

7. PUBLIC COMMENT and COMMUNICATIONS

County Manager Janice Barela: We have several signed up for in person. First, we have County Clerk Linda Jaramillo.

County Clerk Linda Jaramillo: I am here today to let you know that I have found the missing ballots from the Primary Election. I would like to try and explain to you as best as I can on how this happened. What I am handing out to you are examples of write in ballots and tally sheets for the end of the night tallies. For the first one you have all the Republican ballots that were cast as a straight party, so you will see on the tally sheet for the write in there is nothing there. The machine diverted the write in ballots to a bin inside the machine to separate them from the rest of the ballots. We had 133 Republican Ballots, 11 of those were qualified. We have a total of 5 Libertarian Ballots and only 2 qualified. Here are examples of why so many did not count. If they voted straight party, but didn't bother filling in the name, misspelled name, or wrote in the wrong name. For this reason, this is why a lot of the write in ballots didn't count. On election, what the poll officials are supposed to do is to take those write in ballots out of the compartments and hand tally them. The poll workers have to hand tally them. What the poll worker wrote on the tally sheet was who qualified and who didn't, but they did not hand tally the write in ballots. The County Clerk had instructed them to bring those ballots back, and that she was going to hand tally them herself. Which is not the right process. Poll workers should have tallied them at the poll site and put them in an envelope. marked write in, and put it inside the locked ballot box that stays there. Everything was tallied, but it wasn't done correctly. This is why Janice couldn't find these ballots.

Chairman Schwebach: So, at this point, all the missing ballots are accounted for?

County Clerk Linda Jaramillo: Yes, is that right Janice?

County Manager Janice Barela: Linda had told me how many were there, but I have not received copies of those yet to do a full completion on the proper amounts for everyone. I am not at all discrediting what the Clerk is saying. I appreciate her efforts in this greatly. We didn't find that many in the general bins. What we found was more in the closet. I was not given what polling locations those came from. I was told that they were the extra ones being found in the Clerk's closet.

County Clerk Linda Jaramillo: This is the explanation for the missing ballots. Hopefully this will complete your audit, and once the reports come out we are able to prove that the voting machine are accurate or not. That is the main reason for this audit, right?

Chairman Schwebach: Yes, that was the main reason.

County Clerk Linda Jaramillo: Just to inform you that we will be opening the ballot boxes for the General Election this Friday at 9:00 AM. County Manager, Chairs, and District Court will be there. We will be removing the memory cartridges from the voting machines. If anybody wants to learn about election, come and see me and I'll educate you on election.

County Manager Janice Barela: Next we have Sam Schropp.

Sam Schropp: I was surprised to see item 14A which is the discussion for executive session, on whether Torrance County money will be involved. With the discussion whether we will be involved in a lawsuit that is being pushed by various people in the state. While reading the Washington Post, I found an article in there titled "In Blue New Mexico. Anti-Abortion Activist use small town to push a national ban. Johnathan Mitchell former Tax General said that he is pushing this and said he will cover this pro bono for himself. There is also a lot of other fees that are involved in this. There will be expenses, junior associates, para legals, and traveling expenses. I believe that taxpayers money coming from Torrance County, can be better spent on projects in the County.

County Manager Janice Barela: Next is Ann Schropp.

Ann Schropp: I have verified some statistic, and sure enough Torrance County is the 8th poorest County in this State. With about 25%, ¼ of our citizens are below the poverty line. That's ¼ of our babies below the poverty line. We are not taking care of them. Yet this County Commission is considering donating money for a partisan legal litigation. Tax money that belongs in this County should be used in taking care of living and breathing human being who are already here. Respectfully, I submit that this County Commission tend to County business.

County Manager Janice Barela: Next we have Hanna Sanchez.

Fire Chief Deputy Hanna Sanchez: I just want to give you an update. With the salary increase, we are able to run 2 ambulances starting February 27^{th.} That will be ILS and ALS level. That give us 3 paramedics, 4 intermediates, and 4 basics. We still currently have 3 position available, and we just hired 2 additional employees yesterday.

County Manager Janice Barela: Next is Sandra Ness.

Sandra Ness: I am here on behalf of concerns citizen. I was asked to just make a statement regarding what the County Clerk is planning on doing on Friday. It's come to my attention that there were some issues with the audit when it was first done. That the ballots were not connected to the tabulators. Is that correct?

County Manager Janice Barela: I don't have any ideas whether or not when the Clerk removed the ballots from the ballot box and place them into the cardboard boxes to bring them to the Clerk's office, whether they were separated by tabulator. Personally I don't have

that information, but the Clerk staff may have that information. What was done, is that I was given 50 ballots at a time.

Sandra Ness: We would like to ask that when this is done, to preserve the records of all the ballots that correspond to the tabulators.

County Clerk Linda Jaramillo: The usual way to do this is to keep the ballots with the precinct and keep them separated, and that is what I'll do.

Sandra Ness: I have a statement that I would like to say. I have no idea on what's going on, on item 14A. My personal believe is that abortion is absolutely murder, and as a Torrance County resident. I appreciate anything that can be done to prevent that from happening in Torrance County.

County Manager Janice Barela: Next we have Dr. Cindy Sims.

Dr. Cindy Sims: I am here today to give you some good news in our district. As you know we passed a bond in the November 2021 election. Thanks to the community for their support. We recently have applied with the Public Finance Authority, and the Public-School Capital Outlay Committee. We have received some matching funds to start a project to add classrooms to the upper elementary school. Our goal is to be able to put all of the students in one building. I'm also excited to let the Commission know that they have awarded us an additional 7.5 million dollars to build a new elementary school gym with two classrooms attached. We will be going out to RFP for the architect, and that will be phase 1. Hopefully break ground in the next six months. I just want everyone to know that we will be preserving Van Stone Elementary School, with hopes to make that into a boys and girls community center for our kids in providing a secure and supervised fun place for our kids.

Chairman Schwebach: Thank you for the update and give me a call when that time come.

County Manager Janice Barela: That is all we have signed up for in person public comments.

Noah Sedillo Finance Director: We have Tracey Master sign up on Zoom for public comments.

Tracey Master DWI Coordinator: This is just a brief update. I was scheduled to provide suicide prevention to 687 students at Moriarty HS. It was going to be an opportunity to expand our capacity to support one another. Unfortunately, with the event of last week with the loss of three Moriarty HS students, the focus has changed significantly on Monday and Tuesday. I, along with my service dog Brees went to Moriarty HS to provide support for staff and students. The reason why DWI Coordinator would take on that roll is because trauma is significantly increasing the risk of suicide. We need to be supportive as quickly as we can with these young people and staff. We have interacted with over 300 people this week. I am working with the Torrance County Sheriff Office for law enforcement presence, and DWI enforcement activities through the remainder of the year including Prom, Graduation, Super

Bowl, and St. Patrick Day. I will personally be running the Smart Choice Van this Sunday for Super Bowl from 2 to 10 PM just in case. We have suicide prevention the QPR program at the Estancia Valley Academy in a couple of weeks as well as for the staff of Moriarty Secondary Schools. On Monday February 20th, I have forgotten that it is a holiday. I have schedule a QPR Suicide Prevention Class for Farmers and Ranchers because the suicide rate for farmers and ranchers are twice as likely than other people in other occupations to die be suicide. We are trying to reach out to different areas of the communities. I'll be reaching out to the senior centers to address suicide amongst our older populations. Friday night February 10th is the Moriarty FFA annual Pie Auction, and this time around all of the funds collected from that will go to support the families of Malachi, Chris, and Nathan. I ask that you just keep their families in our prayers please.

8. APPROVAL OF MINUTES

A. COMMISSION: Discussion and possible approval of the December 28, 2022, Torrance County Meeting Minutes.

Action Taken:

Chairman Schwebach: Made a motion to approve December 28, 2022, Torrance County Meeting Minutes.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor.

MOTION CARRIED.

B. COMMISSION: Discussion and possible approval of the January 11, 2023, Torrance County Meeting Minutes.

Action Taken:

Chairman Schwebach: Made a motion to approve January 11, 2023, Torrance County Meeting Minutes.

Commissioner McCall: Second the motion.

Roll Call Vote: District voted yes, District 2 voted yes. All Commissioners in favor. MOTION CARRIED.

9. APPROVAL OF CONSENT AGENDA

A. PLANNING & ZONING: Approve Conditional Use Permit for Home Based Fitness Facility. (Planning & Zoning Board Meeting – December 7, 2022) **Defer to the next Commission Meeting.**

B. FINANCE & PURCHASING: Motion to approve payables.

Action Taken:

Chairman Schwebach: Made a motion to approve payables.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes. All Commissioners in favor. **MOTION CARRIED.**

10. ADOPTION OF ORDINANCE/AMENDMENT TO COUNTY CODE-NONE

11. ADOPTION OF RESOLUTION

A. ROAD: 2023 Annual Certified County Maintained Mileage Report.

Charmen Padilla: This is just our yearly milage report that we have to get into the NMDOT, and we're asking for a resolution, signatures, and approvals.

Action Taken:

Commissioner McCall: Made a motion to approve resolution 2023-04 Annual Certified County Maintained Mileage Report.

Chairman Schwebach: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor. **MOTION CARRIED.**

12. APPROVALS

A. FINANCE & PURCHASING: Oral Presentations / Contract Award RFP TC-FY2302 – Legal Services, County Manager Janice Barela as signatory.

Noah Sedillo Finance Director: Just to explain to you guys and the public. Torrance County went out for RFP for legal services. On November 4th, 2022, RFP was published on our website, and we have a certain amount of time to respond. We did receive four proposals that were responsive. After a committee reviewed and did their evaluation through the RFP there was a list of three that made it for consideration today. So, with that we do have three different law firms today to present their presentation. For every one's knowledge today, we are down to our last portion of the evaluation point score. Which is a pass or fail, with an oral presentation provided to the Board of Commissioners.

1) NM Government Law, LLC - Oral Presentation

Randy Autio: We have been working now with you for about eight months. We have been very happy working with you in solving your problems. We first started with you on a day's

notice based on emergency situation you were facing. We realize what a challenging and interesting opportunity representing you was. Our firm was founded in March of 2020. I have dedicated my career in representing local governments. We have seven lawyers, two para legals, and a legal assistance that provide the legals support for the office. Between those seven lawyers, each of us has practiced our entire careers in local government. Mike Garcia who has been the appointed person for you, worked at the city attorney's office for many years, and then at the county attorney's office in Bernalillo before he retired and joined my firm. Between all of us, we have over two hundred years of experience in representing local governments. So, with the seven of us, we are available if anything occurs. Succession planning is critical these days. The other thing we give is that we are A political. We do not bring politics to the game of representing local governments. You are the policy maker; it is up to you to determine what direction this County is going to go in. We will give you the legal guardrails to accomplish what you want. That is our goal for you. The main thing that we want you to know, is that we want to be your partner.

2) Robles, Rael & Anaya, P.C. - Oral Presentation

Marcus Rael: We are the oldest and the best. We have been around for more than 21 years. All we do is focus on governmental entities. I have 17 lawyers, 36 support staff. You might be thinking that we are more expensive than others. We are the most cost-effective governmental firm in the state. We have been around for so long, that we would usually have the answer without doing much research. What we also have is the subject matter experts in every single area that your County is going to face. We also do a lot for other entities, not just local governments. We represent the Governor's office and other State Departments. We are recognized as specialists in all these different areas, other firms will call us, if they have any questions. We know general local government laws, we are experts in IPRA, and when the Attorney General has questions about IPRA they call us. We are great at doing open meetings act, finance, jails, and we represent the largest jails in New Mexico. We also do training in law enforcement work and election laws. We are a political firm. I think that is an advantage not a disadvantage. We are very politically connected.

Chairman Schwebach: At what point does it become a conflict of interest with all the entities that you represent?

Marcus Rael: There is rarely a time where you would run into a conflict of interest. Counties don't usually run into litigation against state departments, or Governor's office. Sometimes what you would run into is the Attorney General office sends you a letter, saying we got this inspection of public records act request. Here is the complaint and you have 30 days to respond. We are the people that can take that request and put together a response and give it to them quickly to get that resolved quickly.

3) Virtue & Najjar, PC - Oral Presentation (via Zoom)

Jeremy Najjar: We consider ourselves as a one stop shop. We provide the general legal services that most local government firm can't. We also have some specialties in area of laws that we know no other firms have. We do utility laws, municipal finance, public finance, and

bond type projects. We have been doing it for a long time. We have been representing local governments, cities, and counties since 1993. This is what we do and we do it well, hopefully you had a chance to speak with our references. We feel that we can bring a diverse practice to you all.

Chairman Schwebach: Give me an idea on how large your firm is.

Jeremy Najjar: We have 7 attorneys, 4 support staff, and we all came from large firms that handle multi state practices. We think this is the right size, we have stayed this size on purpose. It is large enough to handle all of our clients' needs, but also small enough to where you can call us and we can answer. We are available 24/7 365 days. We can return emails in less than 24 hours.

Commissioner McCall: I have a question more for finance. What are we looking financially base upon cost of an inhouse attorney and a contracted firm?

Noah Sedillo Finance Director: As far as invoicing goes, we have been seeing anywhere from 4k-10k a month, based on the level of services. With regards to the inhouse attorney I may not be the best to speak on it. I would defer it to County Manager Barela to speak on it.

County Manager Janice Barela: I have found that the law firm has been quicker to respond to issues that we've had. There's been a lot of expertise that has been brought to the table in utilizing a law firm verses an individual that is tasked to knowing everything that he supposed to know about local government. This is no disrespect to the inhouse council that we had. I just see a quicker response, and confident in detailed legal opinions. In regard to the finances, what I have seen is an average of \$6,000 a month which is equivalent to an inhouse council. We did advertise for an inhouse council and received no response. I did not list salary for that position, but based upon experience.

For the last council that we had. We were paying him 80k a year before he resigned. Looking at that salary alone with benefits, it came out about the same with the law firm that we have.

Chairman Schwebach: It's nice to have an inhouse council, but when you look at the broad spectrum of what's thrown at them, it'll be a pretty unique individual that can handle it all. With what we were paying the last council, we would not find another for the same price. I'm comfortable moving forward. With that being said, we have done everything and can make a decision right now, correct?

Noah Sedillo Finance Director: That is correct.

Chairman Schwebach: I'm looking at the evaluation and its pretty clear. How long of a contract are we looking at, and with termination any time we see fit on both parties?

Noah Sedillo Finance Director: It'll be a four-year contract, with an automatic renewal every year after. Yes, with sixty days' notice. We would pay up for services render.

Action Taken:

Chairman Schwebach: Made a motion with the contract giving Janice Barela the ability to sign to New Mexico Government Law, LLC.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor. **MOTION CARRIED.**

B. FIRE: Approval of Agreement between Torrance County and Superior Ambulance of Torrance County, Inc. for ambulance services.

Deputy Fire Chief Hanna Sanchez: In this agreement is pretty much the same as what was set in the past. There are some minor changes. We took down the requirement of running two ambulances to just one ambulance, but he can run two if he so chooses to. We are also changing the response area; it will be on Exhibit B in the packet that you have. All documents in packet and contract are here to attached.

Chairman Schwebach: With Superior in the locations drawn in his service area, that would enable us to put our resources farther south, and that's an overall concept of adequate coverage county wide? That is the goal we are looking for?

Deputy Fire Chief Hanna Sanchez: Yes, that is correct.

Action Taken:

Chairman Schwebach: Made a motion to approval of Agreement between Torrance County and Superior Ambulance of Torrance County, Inc. for ambulance services, giving County Manager Janice Barela authority to sign.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor. **MOTION CARRIED.**

C. SHERIFF: Approval of the Cooperative Law Enforcement Agreement 23-LE11030300-057 between Torrance County and the USDA, Forest Service Cibola National Forest and Grasslands, to provide patrol for designated U.S. Forest Service Roads, campgrounds, developed sites, and dispersed areas; the grant award equals \$5,000.

Cheryl Allen Executive Assistance: This is a grant agreement we have had for a number of years. It is for a \$5,000 grant award. There is no match required. It's for patrols and paid overtime in patrolling in different areas designated in the agreement for our deputies to make a presence in those areas during the summer months.

Action Taken:

Chairman Schwebach: Made a motion for approval of the Cooperative Law Enforcement Agreement 23-LE11030300-057 between Torrance County and the USDA, Forest Service Cibola National Forest and Grasslands to provide patrol for designated U.S. Forest Service Roads, campgrounds, developed sites, and dispersed areas; the grant award equals.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor. MOTION CARRIED.

D. SHERIFF: Approval of the Patrick Leahy Bulletproof Vest Partnership (BVP Grant award for \$9,200 with \$9,200 match to purchase 23 bulletproof vests for the Torrance County Sheriff's Office.

Cheryl Allen Executive Assistance: This is a federal grant that has been awarded. We have already considered which vest we would like to use. Their vest of preference is manufactured by Velocity Systems. The price ranges from \$275 to \$335 depending on sizes. Soft armor for each of those systems is \$525 for all sizes. In addition, the deputies do like to have the rifle plates, and they prefer the Angel Armor Plates. Those are \$710 for all sizes.

Chairman Schwebach: For the \$9,200, is that within your budget or do we have to move funds around?

Noah Sedillo Finance Director: Yes, that is within the budget. There may be a line-item transfer within the fund, but that would be at most.

Action Taken:

Chairman Schwebach: Made a motion for approval of the Patrick Leahy Bulletproof Vest Partnership (BVP Grant award for \$9,200 with \$9,200 match to purchase 23 bulletproof vests for the Torrance County Sheriff's Office.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 3 vacant. All Commissioners in favor. **MOTION CARRIED.**

E. FINANCE: Request approval of a prior year invoices from Tyler Technologies, Inc. for conversion of financial software of \$14,603.69.

Noah Sedillo Finance Director: I am requesting your approval for the outstanding invoice of \$14,603.69. I do believe that we do owe this amount, sir.

Commissioner McCall: This is within the contract?

Noah Sedillo Finance Director: Yes, this is in the contract that we adopted and signed a concurrent contract. It is within our contract of services.

Action Taken:

Chairman Schwebach: Made a motion to approve a prior year invoice from Tyler Technologies, Inc. for conversion of financial software of \$14,603.69.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor. **MOTION CARRIED.**

F. MANAGER: Discussion and possible approval of updated programming for the new Torrance County Administrative Building.

Deputy County Manager Juan Torres: I would like information from you guys with respect to the programming. There were discussions on adding record storage facility. Would you like this back portion included with the programming? As well as potentially looking into putting an EOC for Emergency Management on the property and add to that program as well. Once we have that, I think we can get more new quotes.

Chairman Schwebach: I not interested in pursuing it right now on adding those two facilities. My primary reason is we were going to have this building available, and I would like that fully evaluated.

Commissioner McCall: I think when it comes to programming, I don't think it would be a problem to go ahead and program for the EOC. I'm not saying today I'm for it or against it, but just to see what the program would look like. I appreciate that we are going to do some more programming, and I think we had a great discussion amongst the Department Heads. As a Commissioner, I've heard a lot of their concerns, wants, and needs. With a building of this scope, I don't think we should jump in without more programming. I don't think it would hurt to see what kind of programming we can put forward or set aside for the EOC and Emergency Management.

Chairman Schwebach: What is the cost difference, and how much is it going to set us back?

Deputy County Manager Juan Torres: On our last programming, the invoice for that was \$8,000 for the updated programming. It is in that ballpark depending how detailed you want the programs to be.

Action Taken:

Chairman Schwebach: Made a motion to move forward of updated programming with the possibilities of including onsite storage and Emergency Management for the new Torrance County Administrative Building.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All

Commissioners in favor. MOTION CARRIED.

13. DISCUSSION

A. MANAGER: Lucy Lawrence, resident of Torrance County, presentation regarding the designation of Kathy Lane as a county road, due to increase of lots sold and addresses assigned, therefore foregoing the need to be annexed and requiring maintenance by Torrance County.

County Manager Janice Barela: I also, would like to publicly apologize to Ms. Lawrence. In one of the meetings, Ms. Lawrence handed me a piece of paper that had a petition on it that had some signatures. It ended up getting drown by a lot of the work that I have, so I completely spaced it. This was an effort she had, and in the past, she did try to hand that to me right as I came into a Commission Meeting.

Lucy Lawrence: Presenting her presentation regarding the designation of Kathy Lane as a county road due to increase of lots sold and addresses assigned, therefore foregoing the need to be annexed and requiring maintenance by Torrance County. Here to attached is her presentation including power point.

Chairman Schwebach: What you are referring to now is specifically Kathy Lane, or Kathy Lane, Allen Dr, Elise Rd. Is there more or just Kathy Lane?

Lucy Lawrence: For right now it would just be Kathy Lane. I am more than willing and happy to go with Mr. Leonard or whomever to do some more research.

Chairman Schwebach: Commissioner McCall, this is something we do need to address. I don't know the detail on what is or isn't County Roads. A lot of these developments came back especially in McIntosh area. We do have an issue with this. We need to look into some systematic ways in adopting some of these roads to maintain. It is more than land development; it's more having the ability to get to these homes in case of an emergency.

Commissioner McCall: As to my knowledge, the County could or would adopt a road. If a private individual or subdivided individual would bring the road up to county specs, then at that point we can then adopt. We as Board of County Commissioners, definitely need to know what is our policy.

Chairman Schwebach: I Agree.

B. MANAGER'S REPORT

County Manager Janice Barela: There are several items I would like to talk about. The first one is that the County has received a petition that was filed in the Supreme Court. It is an emergency petition for requesting Writ of Mandamus. It is regarding the Resolution that this Commission passed deeming former County Clerk Yvonne Otero has resigned due to job abandonment. Legal Council is currently reviewing this and taking appropriate actions. This has been filed, so it is now public record. I believe the goal here is to make this resolution of the Commission must be unenforceable.

I want to let the public know that there is a Senate bill that is being heard today. That is Senate Bill 172, it is regarding making it illegal for private detention centers in New Mexico to have a contract with ICE or the Department of Homeland Security to house immigrants that are detained for civil reasons. We also have some job openings posted on our website. These positions are Fair Board Members, Facility Maintenance, Administrative Assistance for the Fire Admin, EMT's, Fire Fighters, Records Clerk in the Sheriff Department, Sheriff Deputies, Animal Control Officers, Equipment Operators, and also a Clerical Float position available. Going back to the ballots. I appreciate what Madam Clerk Jaramillo has done in her diligence in finding those missing ballots. I can tell you from someone who has spent days and weeks in doing my very best job on this audit for the primary election, it is extremely frustrating and rewarding at the same time. I am happy to see that the ballots were found. This whole turmoil that Torrance County made National News over this audit would not have had to occur. I believe our staff did a great job. This is something frustrating. If the direction came from the Secretary of State to withhold this stuff, I don't know, or if its just our Clerk not following the proper direction. I believe that is more likely to have happened. With that I'll try to wrap up everything and put it into a report. That is all I have for my report.

C. COMMISSIONERS' REPORTS

1) Commissioner McCall, District 1

Commissioner McCall: Can I get an update on where we stand on the County Fair Ground?

Deputy County Manager Juan Torres: Yes sir, hopefully we'll get the quotes in for your approval on the next meeting. With getting the building design hopefully we can get this building constructed. On that note we are trying to get everything push through. Hopefully this year we can get a lot of these projects out of planning and off the grounds.

Commissioner McCall: A few weeks ago, we talked about this Mexican Gray Wolf That has been hanging out in Torrance County. Since then, the wolf has been located and captured and relocated back to Mexico. As a Rancher and Agriculturist, we can rest assure that the wolf is moved out.

2) Commissioner Schwebach, District 2

Chairman Schwebach: I have two items I would like to talk about. One is the tragedy that happened with the three students from Edgewood. I'll ask two things from this community,

keep their families in your prayers. Make sure you talk to your teenagers, not only about possible CO2 poisoning but also about everything else that is going on in this world. The other thing I want to bring up is on item 14A. I have many people contact me for different reasons to discuss things. With this particular issue, I don't know the details on it. I can sit here and tell you this. Firstly, if I'm given the opportunity to have a grass roots movement or voice that would save lives, I would take that advantage. I do not believe in abortion and the evil that goes along with it. Secondly, I do understand the differences between political grand standing and actually accomplishing something. After I finish listening to it that's how I am going to base my decision on how we move forward.

3) VACANT, District 3

14. EXECUTIVE SESSION

A. COMMISSION: Meeting with County Attorney pertaining to threatened or pending litigation in which Torrance County is or may become a participant. Section 10-15-1(H)(7), regarding abortion litigation.

Action Taken:

Chairman Schwebach: Made a motion to enter into Executive Session meeting with County Attorney pertaining to threatened or pending litigation in which Torrance County is or may become a participant. Section 10-15-1(H)(7), regarding abortion litigation.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor. MOTION CARRIED.

Entering Executive Session at 11:05AM.

Chairman Schwebach: Made a motion to enter back into regular session.

Commissioner McCall: Second the motion.

Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor. **MOTION CARRIED.**

Returning Back into Regular Session at 12:27PM.

Chairman Schwebach: There will be no action taken at this time for item 14A.

15. Announcement of the next Board of County Commissioners Meeting: February 22, 2023

Chairman Schwebach: Announced that the next Board of County Commissioners Meeting is on February 22, 2023, at 9:00AM

17.	ADJOURN Chairman Schwebach: Made a motion to adjourn meeting. Commissioner McCall: Second the motion. Roll Call Vote: District 1 voted yes, District 2 voted yes, District 3 vacant. All Commissioners in favor. MOTION CARRIED. Chairman Schwebach: Adjourn the meeting at 12:28PM			
Ryan Schwebach-Chairman		_	Kevin Pham-Clerk II	
Date		_		

SIGNING OF OFFICIAL DOCUMENTS

16.



Agenda Item No. 9-A

Conditional Use Permit: Home Based Fitness Facility

Applicant Nicole Sigala

Agent:

Self

Site:

Lot 11, Block 2, Squaw Valley Subdivision, being 46 Little Cloud

Zone:

RR, Rural Residential, 2.5 acre minimum

Chairman Frost introduced Action Item 4. Director Goen explained Action item 4 was a Conditional Use Permit for a He Based Fitness Facility. The documents submitted were in order. The business plan as represented appeared to be viable considering the area at this location. In the letter of intent Mrs. Sigala had mentioned a possibility of max 30 customers but once as there would be various classes offered. Access, parking seemed to be all together. Mrs. Sigala came forward and was sworn. Mrs. Sigala explained her husband had become ill. Both had various fitness classes. It had become necessary to find other accommodations for income where she could also care take for her husband. She has closed her school in Edge and some of her students had followed her. She did not want more than 3 classes a week. She could only fit about 15 people at a time. This was a way to make some income as her husband aged. Chairman Frost asked if anyone would speak for or against this item. William Losano came forward and was sworn. He explained he had a notice from Torrance Panning & Zoning that this lady was going to build a house, but it was his sisters' property. Director Goen stated that there were be a misunderstanding as this was an existing structure. They were utilizing an existing structure & that was not what was being applied for. There was no further development planned at this time. Anything that might be done would be to the interior of the building and so the property would stand as it did. There was discussion as Director Goen cleared the matter. Management was mistaken on the location & what was taking place. He understood more clearly after the Director helped him understand the legal description and the agenda item. Mike Argenous (sp), attending via Zoom, was sworn in. He explained next door to Nicole & Tony and had no problem with this. His wife worked out with Nicole. There were no problems they never had that many people there and they had plenty of room. Chairman Frost asked if anybody had any questions. Chairman Frost asked Director Goen for any further information. Director Goen explained all the documents were in order and repeated based on the letter of intent this appeared to be viable at this location. Chairman Frost called for a motion. Vice airman DuCharme made a motion to approve the Conditional Use for this home-based fitness center at this location. Managell seconded the motion. Vice Chairman DuCharme commented on being prepared and inquired about sufficient parties. Ms. Sigala responded her parcel was 1.3 acres and had plenty of room. Often her clients were families who traveled together. Vice Chairman DuCharme asked if anybody would have to park on the street. Mr. Sigala explained, no. Chairman Frost added he thought it was great that Mrs. Sigala was taking care of her husband and that it was the right thing to

Roll Call:

Vice Chairman DuCharme: Aye, Mrs. Johnston: Aye, Mrs. Langell: Aye, Vice Chairman Lust Aye, Motion carried

5 Variance: Tower Height over 80 feet

Applicant: Agent:

Pattern Energy Adam Cernea-Clark

Site:

Portions of T.9N, R.13E/T.9N, R.14E/T.9N, R.15E/T.8N, R.11E/T.8N, R.13E/T.8N, R.14E/T.8N,

R.15E/ T.7N, R.11E/ T.6N, R.13E/ T.5N, R.13E/ T.4N, R.13E/ T.4N, R.14E/ T.3N, R.13E/ T.3N, R.14E

Zone:

T.9N = D-1, Minor Commercial Development, D-3 Major Development,

A, Agricultural, 40 acre minimum, C, Conservation, 40 acre minimum

T.8N = A, Agricultural, 40 acre minimum T.7N = A, Agricultural, 40 acre minimum

T.6N = Special Use, A, Agricultural, 40 acre minimum T.5N = Special Use, A, Agricultural, 40 acre minimum T.4N = Special Use, A, Agricultural, 40 acre minimum T.3N = Special Use, A, Agricultural, 40 acre minimum

Chairman Frost introduced Action Item 5. Director Goen explained the application that was before the Board today was actually two-fold. It was reflected on the Agenda as Items number 5 and 6. The first one was for a Variance to Tower Height over 80 feet. The second for alternative boundaries for the Special Use areas. He referred to the map. There were various areas denoted from the Northeast corner of the County down to the Corona area. Staff had posted 13 public notification signs. The Variance to Tower Height was to add additional turbines. In addition to turbines a portion of the Special Use District boundaries was for the Sun Zia Transmission Line. This would be a single presentation with two motions. In regard to the map, Ruben Gastelum and he had gotten together. The Board would see several properties that were represented as being acquired. These were parcels where Pattern had existing lease agreements with the landowners. This was to allow the possibility of future expansion and development. The properties we were concerned with today were the properties showing the red hash marks. Chairman Frost referred to the Director on the necessary motions needed. Director Goen confirmed they would vote on the two motions. The Variance to Height to add additional turbines and then the addition of changing the designated area of Special Use. He explained there were several SU's contained within this area. La Jolla, Duran Mesa, Cowboy Mesa, Viento Loco and so on. This was an expansion in the development area. Jeremy Turner came forward and was sworn. Director Goen introduced Mr. Adam Cernea Clark who had made several presentations previously to the Board was attending via Zoom. Mr. Turner introduced himself & greeted the Board. He explained he was The Project Director for New Mexico Project Development for Pattern Energy. Pattern had been in front of the Planning & Zoning Board a number of times and in front of The Commission quiet frequently. Mr. Turner thanked the County, & Planning and Zoning, stating both had been phenomenal to work with. He explained Pattern was one of the largest renewable energy companies in the world. They were headquartered out of San Francisco and had locations in San Diego, Houston and Albuquerque. Pattern was worldwide. They had projects in Japan, Canada, and Puerto Rico. Pattern had about 5900 mega watts operating worldwide. To put this in context PNM's entire load was about 2200 to 2300. Of those 5900 Mega Watts almost a quarter were in New Mexico. Approximately 1600 Mega Watts were already operating here in the state, and Pattern was working on additional projects. Mr. Turner gave a report on the estimated economic impact which included long & short-term employment opportunities. Short term being the assembly of the wind farms & long term would be ongoing operations and maintenance. Expecting about 3000 short term jobs, 1500 long term jobs would be created. There were about 60 permanent Staff across the State now. There were a number of projects already operating in the State. Mr. Turner mentioned other projects and the transmission line interconnecting all. Mr. Turner gave an extensive economic report that included not only the wind farm in discussion but across the state. Pattern anticipated starting some preliminary work in March if this was approved & full-blown construction in June. There would be approximately 950 turbines spread out over Torrance, San Miguel, & Lincoln County with an average height of about 375 feet, at blade tip under 550 feet. The FAA and Department of Defense allowed up to 690 feet. Mr. Adam Cernea-Clark was sworn in (via zoom) and greeted the Board Members. (giving a presentation with the use of slide photos.) Including but not limited to cultural, environmental avian studies, housing, economic aspects, and information directly involving the wind turbines. Transmission lines were included in the expansion. Pattern had about 35,000 acres of private land in Torrance County along with 75,000 acres of private and state land leased. This would include part of the transmission line. Pattern was only going to use about 53,000 acres for this project with plans to expand in the future. Pattern was seeking a new Special Use as they will have larger turbines. Pattern had previously got Conditional Uses for MET towers in the past. Most of these would fall in the Special Use district. There were a handful outside of the area Pattern was seeking approval for today. Pattern did not have a wind turbine finalized but expected them to exceed 500 feet. With larger more energy efficient towers there would be fewer towers per Mega Watt than there would be based off prior turbine models. The technology was advancing remarkably. Wind Energy and Special Use District requirements in Torrance County were very stringent. There were requirements for safety, sighting & installation. Pattern had been working those requirements into their planning from the beginning. Setbacks were another with minimum from residences, public roads and so forth. Setbacks had been built in from day one. There were also nuisance requirements and sound requirements. Fortunately, there was a lot of open land. With the setbacks, sound wasn't the issue you would expect it to be. There were environmental and visual considerations. Most of this was in an area where there were already wind facilities so it would not be new to the area but there would be more turbines. There were obligations to restore the property at the end of the project. Pattern believed the projects had gotten much better. Much research had been done and there were a variety of protection measures. Those were described in the giant environmental report that covered a host of issues that were applicable to the projects. Pattern had worked with local Stake Holders the last 6 years or so. One was New Mexico Soil & Water Conservation, New Mexico Forestry, State Lands Office... and developed a set of best land practices. These were required on previous projects and would be practiced going forward.

Pattern tried to make the projects better with continual research, working on issues such as erosion, land reclamation, storm water run-off and so forth. He referred again to the collaborations with many New Mexico Offices. Mr. Cernea-Clark gave an overview of different entities they were working with. Mentioning environmental responsibility again and incorporating new information in ongoing projects. They tried to incorporate community, research, and studies on habitat impact to improve Pattern's overall impact. There were two concerns voiced previously. The compatibility of Ranching and wind energy, and recycling of blades. Pattern had found small impact over all on livestock and wildlife such as antelope, elk and deer. Pattern had a minimal footprint so there was plenty of room for Ranching. Also no conflict with wildlife hunting. Addressing the blades, 75 percent has been able to be recycled or re-used. Pattern was working on better ways to understand the end-of-life options for turbine recycling. Pattern was not alone in this and there would likely be future federal funding to further research. The land agreements were complete. He explained planned start dates at various sites and stated they planned to come online at the end of 2025. Construction would take some time. Pattern was trying not to rush it but also get it done effectively and efficiently. Obviously working closely with the County throughout that period. Final site plans and hazard precautions for aviation and other issues needed to be finalized. Up-dated decommissioning plans were needed. These were things that would come at later stages. Pattern would have further packages when moving forward. Chairman Frost asked for any in favor or anyone who would speak in opposition. There were none. Director Goen referred to how extensive the application was. He had prior meetings with Top Staff from the Special Operations Airwing from Kirtland Air Force Base and had provided this information to them. Maps were reviewed of their flight training paths. At that time there wasn't anything that would be in direct conflict. He would follow up with Kirtland. This area was also use by Cannon and Holloman Air Bases. In addition, high-altitude operations from bases up in Colorado. Kirtland had been using the Department of Defense Clearing House and as it stood right now, hadn't receive any objections from the military in regard of this phase of the project. Pattern had been very forth coming with any requested information. Chairman Frost asked for any questions from the Audience. John Lacky came forward and was sworn in. He asked about the Northeastern part of the project along I-40, asked what were the plans for transmitting that power? Mr. Turner explained all of this would be collected on a 345 KB transmission line that would collect the power from the Northeast all the way down to the Sun Zia Transmission converter station. There would also be two 345's that came up through Lincoln County, that collected the power for the overall project. All of it originated just north of Corona.at the Sun Zia converter station location. Sun Zia would transmit all the power for the entire project. None was planned to go on Western Spirit. Mr. Lacky inquired about the 2 major power lines that ran North and South, Avangrid and Western Spirit, west of Clines Corners, the power produced East of Clines Corner up and down I 40 and over by Highway 3. How would that power get out of there? Mr. Turner explained there would be a new 345 KB line power line that would parallel an existing line. It would parallel those lines for a portion, near Clines Corners and then would cut east. It would be a separate power line altogether. Mr. Lackey asked would that transmission line be going east be on State land? Mr. Turner explained that would be on State and private land where they already had agreements. Chairman Frost asked for any other questions. Chairman Frost requested a motion.

Mrs. Johnston made a motion to approve. Vice Chairman DuCharme seconded.

Chairman Frost asked for discussion. Vice Chairman DuCharme asked what the tower height was. Mr. Turner explained if you look at the blade height, they should be under 550 feet. Pattern had authorization from the Department of Defense for up to 699 feet. Vice Chairman DuCharme asked how many would they have? Mr. Turner repeated about 950 across the entire project in three counties. About 1/3rd of which would be in Torrance County. Vice Chairman DuCharme noted over 300. Mr. Turner confirmed. That would be for 1300 MW in Torrance County. Vice Chairman DuCharme asked what had happened with the Met Towers previously approved. Mr. Turner explained they were still in place during construction, the need for monitoring winds still existed. He explained Met Towers would be removed but about 10, or as many as 20 would be left up to continue to monitor conditions throughout the life of the project. Vice Chairman DuCharme noted the Met Towers were basically how Pattern defined where to place the turbines. Mr. Turner explained turbine location was also defined through work with the Department of Defense, NORAD, and the Federal Clearing House. Pattern had been in conversations with them for almost 2 years. They were working with Pattern to find a buildable place in the North. Pattern believed they had come to an agreement. Vice Chairman DuCharme asked again how many people locally did you say would be hired? Mr. Turner explained at present a final number was unknown and then gave a possible breakdown over Lincoln, Torrance, and San Miguel Counties.

Vice Chairman DuCharme asked if all the power would be going to California. Mr. Turner explained Pattern had not finalized all the sales purchase agreements but those that were in place had been sold to California. There was a portion of Western Spirit, the wind farm already operating here in the County, that was sold through a contract with Uniper and they provided power to Los Alamos. Vice Chairman DuCharme stated you talked about decommissioning. How long did Pattern expect these to be in place and to be operating? Mr. Clark explained Pattern planned for 35 years which was called, the engineered useful life. However, in their experience, wind turbines were able to run beyond that. The reality was this was a wonderful resource, Pattern didn't intend to sell this project. By then the solution to Sun Zia Transmission would have been built. Assuming the recycling technology had advanced they would recycle, repair, and replace the nonworking turbines with newer models brought up the fact they had an agreement for land restoration including removing debris to at least 4 feet. That was also included in the IRB document. That was obviously several decades in the future. Mr. Turner explained the Commissioners required that decommissioning become a part of the Industrial Bond Documents and Vice Chairman DuCharme asked if all of the transmission lines were above ground or were some buried? Mr. Turner explained all of the transmission lines were above ground. The lines between the turbines were underground. Vice Chairman DuCharme was concerned about avian impact. Mr. Cernea-Clark explained there was a risk of bird collisions with turbines. This became famous in the past as the first wind farms were installed in California and there were large raptor impacts. It had a negative impact on the wind industry. There were a lot of raptors there. Torrance County was an environmentally low risk area. There were not a ton of the kind of avian risk issues as you would think. Mr. Turner believed Pattern had the largest data set related to eagles in the country with thousands of hours of Avian surveys. The Fish and Game had recommendations to be at least 2 miles from any active eagle nest. There was not the concern with smaller birds. It was location specific and a species-by-species issue. Torrance County happened to be a good location from the wildlife perspective. Mrs. Langell explained she was concerned that none of this energy was going to be beneficial to New Mexico. She stated her concerns of the unpleasant look of the turbines, the de-facing of New Mexico and not getting any energy from the turbines. She also inquired about their ability to meet the monetary agreements going forth if Government funding was unavailable. Mr. Cernea-Clark explained Pattern provided funding independently, these turbines were going to keep producing, and be economical, keep bringing those payments and low taxes to the county and school districts. Mr. Turner addressed the lack of sales of the energy in the state. Pattern would be more than glad to sell power in the State if the utilities or co-ops were interested in acquiring it. What Pattern was doing at this time was if an IRB issued Pattern would bid, if they believed they had a product that would meet their needs. That's what the limiting factor was. Pattern would be happy to sell power here if they had a power purchase agreement with the local utility or co-op. Mr. Cernea-Clark explained the projects were built for a bit of flexibility for changing circumstances like that. Chairman Frost explained New Mexico sold a lot of electricity to California. That meant a lot of that money coming back here as income. This helped keep our roads going and helped our schools. He thought it was pretty nice that California helped to support us.

Roll Call:

Vice Chairman DuCharme: Aye, Mrs. Johnston: Aye, Mrs. Langell: Aye,

Chairman Jim Frost: Aye Motion carried

6 Special Use: Alternative Special Use District Boundary

Applicant:

Pattern Energy

Agent:

Adam Cernea-Clark

Site:

Portions of T.9N, R.13E/T.9N, R.14E/T.9N, R.15E/T.8N, R.11E/T.8N, R.13E/T.8N, R.14E/

T.8N, R.15E/T.7N, R.11E/T.6N, R.13E/T.5N, R.13E/T.4N, R.13E/T.4N, R.14E/T.3N, R.13E/T.3N, R.14

Zone:

T.9N = D-1, Minor Commercial Development, D-3 Major Development, A, Agricultural, 40 acre minimum, C, Conservation, 40 acre minimum

T.8N = A, Agricultural, 40 acre minimum

T.7N = A, Agricultural, 40 acre minimum

T.6N = Special Use, A, Agricultural, 40 acre minimum T.5N = Special Use, A, Agricultural, 40 acre minimum T.4N = Special Use, A, Agricultural, 40 acre minimum

T.3N = Special Use, A, Agricultural, 40 acre minimum

Mrs. Langell made motion to approve Item # 6. Mrs. Johnston seconded.

Chairman Frost asked for Discussion. Vice Chairman DuCharme asked Director Goen if we were at all liable opening such a vast area to the Special Use Area. Director Goen explained from the P & Z standpoint he did not see this as a detriment in any way. This was just a modification of those Special Use boundaries that had already been granted. This area also included State and BLM lands, not just private lands. This was the greater picture and did not have any issue with it.

Roll Call:

Mrs. Johnston: Aye, Mrs. Langell: Aye, Vice Chairman DuCharme: Aye, Chairman Frost: Aye. Motion carried.

2023 P&Z Meeting Schedule

Action:

Recommendation to County Commission

Agent Don Goen- Planning & Zoning Director

Chairman Frost introduced agenda new. The 2023 P&Z Schedule. Director Goen stated This would be a recommendation to the County Commission in regard to the Meeting Schedule for the Planning & Zoning Board for the year 2023. It was straight forward. Meetings were the first Wednesday of every month, submissions were the first Thursday and there are no conflicts with any Holidays. Vice Chairman DuCharme made a motion to approve. Mrs. Langel seconded the motion.

Roll Call: Vice Chairman DuCharme: Aye, Ms. Johnston: Aye, Mrs. Langell: Aye, Chairman Frost: Aye;
Motion carried

DISCUSSION ITEMS: None

EXECUTIVE SESSION:

As per motion and roll call vote, pursuant to New Mexico state statute section 10-15-1, the following matters will be discussed in closed session.

Pursuant to New Mexico State Statute Section 10-15-1 through 10-15-4 (NMSA 1978), these issues can be addressed in general. No decision can be rendered at this meeting.

ADJOURN

Being all business had been addressed Chairman Frost adjourned the meeting Meeting adjourned at 10:16 am.

APPROVED

Passed, approved, and adopted this 4th day of January 2023.

Jim Frost, Chairman of the Board

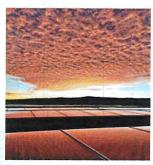
Don Goen, Planning & Zoning Director

Torrance County Commission Special Use District (SUD) Hearing SunZia Wind North Project

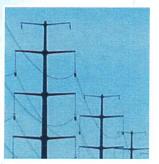
February 22nd, 2023



A leader
in developing
assets in
dynamic global
energy markets







Pattern Energy is a leader in developing renewable energy and transmission assets. From a global headquarters in San Francisco to an operations control center in Houston, we work on projects that range from the earliest stages of development to the repowering of older facilities.

Our team has a wealth of experience in identifying potential sites, engaging with communities, and expertly navigating the processes of permitting, environmental mitigation, meteorological assessment, risk management, and finance to build great projects. Using the industry's most advanced technologies, we provide our customers with renewable energy that is affordable and reliable.

Pattern Energy has offices in San Francisco, San Diego, Houston, New York and New Mexico in the US; Toronto, Canada; Mexico City, Mexico; Santiago, Chile; and Tokyo, Japan.

Global Portfolio & Company Values



Environment

We aim to exceed industry standards in mitigating environmental impacts and advancing best practices.



Community

We participate in and contribute to our local project communities.



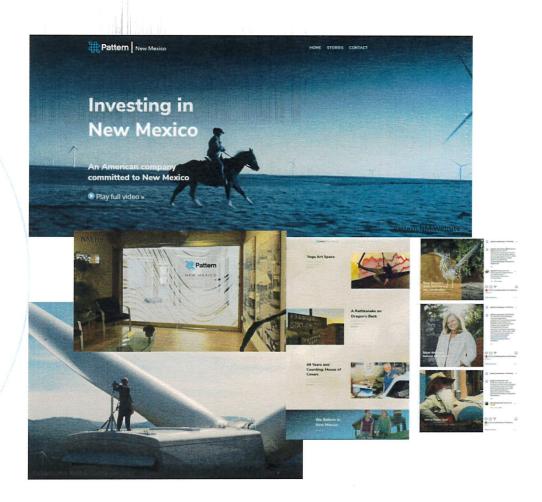
Safety

Our top priority is protecting the safety of the public, our employees, and everyone who works with us.



Pattern in New Mexico

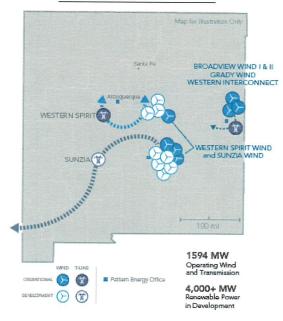
- New Mexico headquarters, Albuquerque
- Field offices in Curry County and Corona
- Responsible for over 60 permanent jobs in development and wind facility operation
- Thousands of construction jobs including:
 - <u>650</u>+ jobs 2016-2019, Broadview & Grady Wind
 - <u>1,000</u>+ jobs 2020-2021, Western Spirit Wind and Western Spirit Transmission
 - 3,000+ jobs expected before 2026, SunZia Wind and SunZia Transmission



Pattern Energy has successfully developed and financed ~1,600MW of wind and transmission projects in New Mexico.

DECEMBER OF THE PROPERTY.						
Maria St.	OPERATING		OPERATING	DEVELOPMENT		
	Broadview Wind	Grady Wind	Western Spirit Wind	SunZia Wind – Includes Mesa Canyons Wind LLC and El Corazon Wind LLC		
Size	324 MW	220 MW	1,050 MW	3,500+ MW		
County	Curry, NM Deaf Smith, TX	Curry, NM	Guadalupe, Lincoln, and Torrance, NM	San Miguel, Lincoln, and Torrance, NM		
Status	COD 2017 COD 2019		COD 2021	Expected full construction ramp in 2023, COD 2026		
Inter- connection	Western Interconned Developed & constru owned & operated b	icted by Pattern,	Western Spirit Transmission; 155-mile 345kV Developed & constructed by Pattern, to be sold to PNM	SunZia Transmission Project; 550+-mile 525kV Developed by SWPG		
Capital Cost	\$732 Million		\$2 Billion	~\$6 Billion		
Pmt. In Lieu of Taxes	\$18.9 Million		\$88.3 Million	~\$303 Million		
Total Econ. Impact	\$2.2 Billion – Direct, Indirect & Induced		\$5.03 Billion – Direct, Indirect & Induced	\$10.3 Billion – Direct, Indirect & Induced		
Offtaker	SCE	SMUD	LADWP, SJCE	In process		

Pattern Energy's New Mexico Portfolio



Moss Adams Economic Study Impacts

- \$4.3 billion in direct economic impacts, with \$223.4 million flowing directly to businesses in New Mexico
- The economic impacts of the Project will generate almost \$5.2 billion for New Mexico's economy over the forecasted Project activities. The local New Mexico governments are estimated to receive direct fiscal revenues from the Project totaling \$672.2 million.
- Spending on project materials is expected to generate \$64.8 million in GRT for state and local governments. Property tax revenues are expected to be about \$312.5 million. PILOT payments fund local governments and schools and will contribute \$303.3 million for the Study Area counties.
- SunZia Wind's construction employment activities are estimated to create 1,646 total job-years
- SunZia Wind is expected to employ 100 full-time personnel annually

TABLE ES-3: SUNZIA WIND ESTIMATED ECONOMIC AND FISCAL IMPACTS

Economic and Fiscal Impacts - SunZia Wind Project New Mexico 2021 - 2055 (\$millions)										
		Econo	mic Impacts		Fisc	al Impacts				
Description	Direct	Direct & Indirect	Direct, Indirect & Induced	GRT	PILOT	Property Tax				
Development	\$65.8	\$92.8	\$110.1	NA	\$1.1	N/A				
Construction	\$223.4	\$277.5	\$351.2	\$62.3	\$4.1	N/A				
Operations (30-years)	\$2,845.8	\$3,998.4	\$4,726.7	\$2.5	\$289.8	\$312.5				
Total	\$3,135.1	\$4,368.7	\$5,188.0	\$64.8	\$295.0	\$312.5				
Total DPV @ 5%	\$1,453.7	\$2,011.5	\$2,398.2	\$54.3	\$133.2	\$131.7				

TABLE ES-2: SUNZIA WIND PROJECT EMPLOYMENT

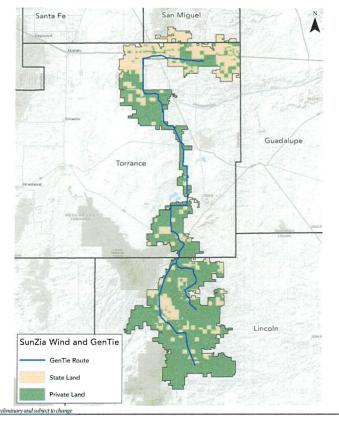
Estimated Annual Job Creation - SunZia Wind Project New Mexico									
Year	2023	2024	2025	2026 - 2055					
Construction									
New Mexico	13	27	27	N/A					
Out of State	316	632	632	N/A					
Operations (Annual)	N/A	N/A	N/A	100					
Total Jobs*	329	658	658	100					

*Note: Jobs occurring over the 30-year period are annual.

SunZia Wind – Total Project Area

- Development Period 2016 2026
- 3,500+ MW
- Approximately 530,000 acres between private and state trust land
- Construction Q2 2023 Q2 2026
- ~950 Turbines
- Maximum height 699'
- Average hub height ~ 325'-375'
- Blade tip height ~ 495'- 545'
- Performing environmental and cultural studies on the entire project area

SunZia Wind & GenTie



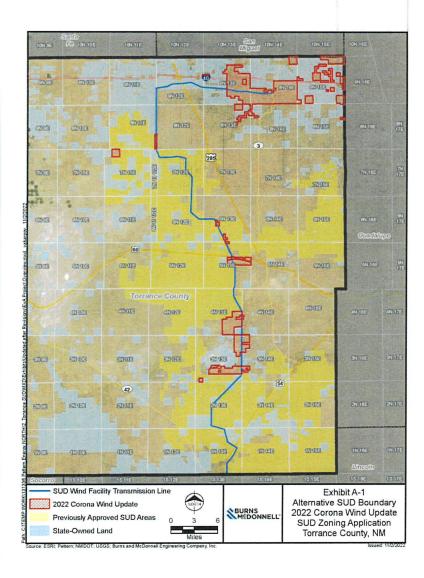




SunZia.com

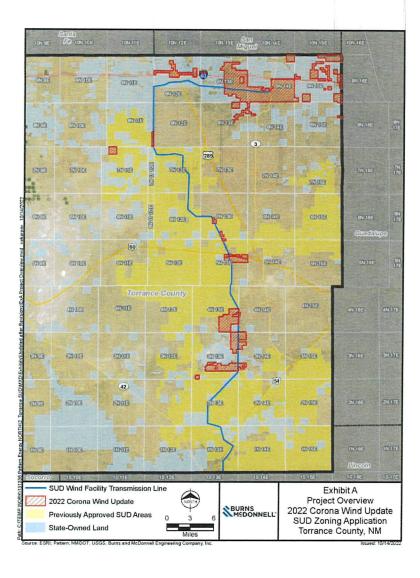
SunZia Wind North Project - Torrance County Zoning

- The Torrance County Zoning Ordinance requires wind energy facilities to submit an application to the County to establish a Special Use District and issue a permit covering the wind energy project
- The Torrance County Zoning Ordinance states that the County "encourages the development of businesses that harness wind energy" and that "the purpose of the special use district is to foster the development of the County's wind power resources while preserving traditional land uses."
- The applicants for this SUD are five wind project companies being developed jointly by Pattern Energy
 - This application only includes transmission facilities that are part of the wind projects
- Torrance County requires a variance on structures greater than 80 feet
- Pattern has previously received meteorological tower Conditional Use Permits and height variances with Torrance County associated with the Corona Projects
- While the wind turbine model selection have not been finalized, wind turbine towers will exceed 500'



Proposed SunZia Wind North Project – 2022 Corona Wind Update Special Use District

- Seeking approval for the alternate SUD boundary included Exhibit A to the Letter of Intent accompanying this application and Exhibit A-1 to the application
- Seeking approval for the '2022 Corona Wind Update' (shaded in red)
- This SUD comprises all participating private landowners in Torrance County not located within an existing wind SUD



Torrance SUD – Project Overview

SunZia Wind North Project - SUD Permit Requirements

- The Torrance County zoning ordinance places a set of requirements on wind facilities applying for a SUDs permit
 - Safety
 - · Siting and Installation
 - Setbacks
 - Nuisance
 - Environmental and Visual
 - Restoration of Property



SunZia Wind North Project – Additional Requirements

- Environmental Report was prepared for the Public Regulation Commission with the application for location control approval for the SunZia Wind North
 - The report details a wide range of project commitments called 'protection measures' that become conditions of the PRC approval that address a wide range of issues ranging from stormwater runoff, reclamation, land use, visual, cultural resources, biological resources, and additional issues
- Pattern Energy has also worked with the Claunch-Pinto Soil and Water Conservation District and New Mexico State Lands
 Office to develop best practices relating to issues such as land use, erosion, stormwater, noxious weeds
 - These commitments will be implemented across Pattern's wind projects in Torrance County

SunZia Wind North – Agency & Stakeholder Consultation

- U.S. Fish & Wildlife Agency
- Department of Defense
- Bureau of Land Management
- U.S. Army Corps of Engineers
- Federal Aviation Administration
- New Mexico Public Regulation Commission
- New Mexico Environment Department
- New Mexico Department of Game and Fish
- New Mexico State Lands Office

- Claunch-Pinto Soil and Water Conservation District
- Estancia Valley Economic Development Association
- Corona Landowners Association
- Lincoln County
- Torrance County
- San Miguel County
- New Mexico Tech

SunZia Wind North Project – Environmental Protections

- Pattern Energy is a leader in the wind industry in developing and implementing environmentally responsible development
- Pattern Energy follows the U.S. Fish & Wildlife Service Voluntary Land-Based Wind Energy Guidelines, the Avian Powerline Interaction Committee Collision Guidance, and our own Environmental Values Statement
- We survey and avoid sensitive cultural resources where we can before any ground disturbance activities



Special Topics of Prior Interest to the Planning & Zoning Board

Compatibility of Ranching & Wind Energy

Wind energy provides a steady income

- Rent payments made regardless of weather or energy production
- Cushion blow from unpredictability of yearly crop yield
- Predictable source of income for decades

Friendly to continued ranching activities

- Wind project infrastructure designed with minimal footprint
- Only land used is for turbine base and access roads
- Roughly 95% of land within a project area free for ranching and farming



Compatibility of Ranching & Wind Energy

Allows for grazing

- Animals able to use turbines for shade or scratching posts
- Reclamation makes it possible for grazing all the way up to the turbine base
- No evidence of effects due to EMF from transmission lines
- NMSU whitepaper

Does not prevent hunting

- Hunting activates allowed to carry on as usual
 - Provided no damaged to turbines or other infrastructure
- Wind farm project areas may offer optimal hunting environment
 - Regularly utilized by wildlife (elk, deer, and pronghorn)

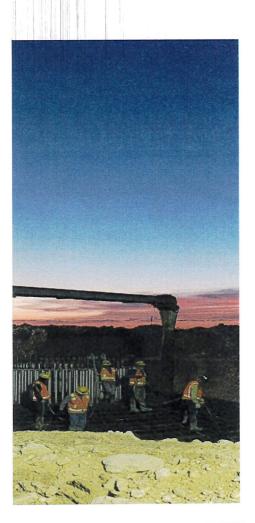


Turbine Blade Recycling

- Prevent turbine blades from ending up in landfills
 - Cement making process
 - Reusing functioning components during a repower
- Industry working towards recycling solutions
 - Vestas, Siemens Gamesa, and GE Renewable Energy (suppliers for Pattern Energy) have all launched various programs to ensure blades are recycled
- Pattern has worked to practice recycling
 - Gulf Wind repower ~75% of blades recycled or sold to be reused
 - Pattern is supporting NMSU's proposal "New integrated methodology for non-destructive inspection, remaining life-prediction and analyzing end-of-life option for composite turbine blades" in response to REMADE Institute's REMADE-21-01
 - Cost share contribution of \$100k in form of in-kind support, which will be comprised of engineering know how, site labor, indirect costs such as lost production and/or parts and components
 - Happy to brief the county on the findings of the NMSU study when results are available

SunZia Wind North Project – Target Schedule

- Development Ongoing, Complete Q1 2023
- Private Real Estate Complete Q4 2022
- State Lands Ongoing, Complete Q1 2023
- Local Permitting Ongoing, Complete Q1 2023
- PRC Locational Permit Complete December 2022
- Planned Start of Construction Q2-Q3 2023
- Earliest Commercial Operation by December 31, 2025



Next Steps

- Deliverables for construction and/or operations
 - Final site layout of project facilities
 - e.g., roads, turbine locations, project transmission facilities
 - Final turbine model information
 - Delivery of geospatial data for final project site plan
 - Determination of No Hazard (DNHs)
 - Updated decommissioning plan
 - Building permits
 - As-built surveys
 - Signed engineering plans for the SUD
 - Additional information requested by the county
- Road Use Agreement

Contact Information

Jeremy Turner— Director, NM Project Development

Jeremy.Turner@patternenergy.com

Adam Cernea Clark - Senior Environmental and Natural Resources Manager

Adam.CerneaClark@patternenergy.com

Makena Caruso – Business Development Analyst

Makena.Caruso@patternenergy.com

Albuquerque Office:
Pattern Energy
317 Commercial St. NE Suite 100
Albuquerque, NM 87102



Agenda Item No. 9-B



Agenda Item No. 9-C

TOTAL CHECKS PRINTED 157

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 \$1,031,719.19 ON ACCOUNT OF OBLIGATIONS INCURRED FOR THE SERVICES AS SHOWN ABOVE FOR THE PERIOD ENDING 02/16/2023. WE CERTIFTY 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 ACCOUNT 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	vacant	Ryan Schwebach	Linda Jaramillo	
THE UNDESIGNED COUNTY TREASURI DATE AND DOES HEREBY AUTHORIZE			E ACCOUNTS PAYABLE CHECKS TO BE ISSUED	ON THIS
	-	Tracy L. Sedillo		



Torrance County, NM

Check Report

By Check Number

Date Range: 02/03/2023 - 02/16/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Main Che						
1232	CORECIVIC INC.	02/07/2023	EFT	0.00	14,124.29	51
1232	CORECIVIC INC.	02/07/2023	EFT	0.00	4,549.88	52
1232	CORECIVIC INC.	02/07/2023	EFT	0.00	188,765.25	53
1232	CORECIVIC INC.	02/07/2023	EFT	0.00	178,070.70	54
1232	CORECIVIC INC.	02/07/2023	EFT	0.00	6,759.72	55
418	COLUMBUS BANK AND TRUST	02/15/2023	EFT	0.00	1,050.97	56
5189	SUNRISE BANK	02/15/2023	EFT	0.00	963.49	57
3207	AIRGAS USA LLC	02/09/2023	Regular	0.00	129.50	123426
66	ALBUQUERQUE PUBLISHING CO.	02/09/2023	Regular	0.00	142.36	123427
5450	AMAZON BUSINESS	02/09/2023	Regular	0.00	43.98	123428
5450	AMAZON BUSINESS	02/09/2023	Regular	0.00	199.99	123429
5450	AMAZON BUSINESS	02/09/2023	Regular	0.00	725.68	123430
5450	AMAZON BUSINESS	02/15/2023	Regular	0.00	-725.68	123430
5408	BANK OF AMERICA	02/09/2023	Regular	0.00	1,751.31	
859	BOUND TREE MEDICAL, LLC	02/09/2023	Regular	0.00	4,146.08	
5416	CRYSTAL SPRINGS	02/09/2023	Regular	0.00		123433
1802	DESIGN SILK SCREEN PRINTERS	02/09/2023	Regular	0.00	2,912.00	
2293	DIRECT CREMATION AND BURIAL SERV	02/09/2023	Regular	0.00	•	123435
4705	DOUBLE H AUTO	02/09/2023	Regular	0.00		123436
4705	DOUBLE H AUTO	02/09/2023	Regular	0.00		123437
50	EMW GAS ASSOCIATION	02/09/2023	Regular	0.00	11,321.95	
	Void	02/09/2023	Regular	0.00	•	123439
51	ESTANCIA, TOWN OF	02/09/2023	Regular	0.00	1,359.56	
2555	EVSWA	02/09/2023	Regular	0.00		123441
2555	EVSWA	02/09/2023	Regular	0.00	15,513.33	
2555	EVSWA	02/09/2023	Regular	0.00	4,741.04	
4123	FIRST VETERINARY SUPPLY	02/09/2023	Regular	0.00	•	123444
3456	GUSTIN HARDWARE INC.	02/09/2023	Regular	0.00		
3456	GUSTIN HARDWARE INC.	02/09/2023	Regular	0.00		123445
3456	GUSTIN HARDWARE INC.	02/09/2023	Regular	0.00		123446
3456	GUSTIN HARDWARE INC.	02/09/2023	*	0.00		123447
3456	GUSTIN HARDWARE INC.	· · · · · · · · · · · · · · · · · · ·	Regular			123448
214		02/09/2023	Regular	0.00		123449
214	HART'S TRUSTWORTHY HARDWARE	02/09/2023	Regular	0.00		123450
	HART'S TRUSTWORTHY HARDWARE	02/09/2023	Regular	0.00		123451
4910	HIGHER STANDARDS AUTOMOTIVE	02/09/2023	Regular	0.00		123452
5179	LEAF CAPITAL FUNDING LLC	02/09/2023	Regular	0.00		123453
1323	MELLOY DODGE	02/09/2023	Regular	0.00	37,826.00	
1139	MOUNTAINAIR, TOWN OF	02/09/2023	Regular	0.00		123455
177	NEW MEXICO COUNTIES	02/09/2023	Regular	0.00		123456
4819	NEXTIVA INC	02/09/2023	Regular	0.00		123457
25	NM COUNTY INSURANCE AUTHORITY	02/09/2023	Regular	0.00		123458
25	NM COUNTY INSURANCE AUTHORITY	02/09/2023	Regular	0.00	1,510.36	
25	NM COUNTY INSURANCE AUTHORITY	02/09/2023	Regular	0.00		123460
25	NM COUNTY INSURANCE AUTHORITY	02/09/2023	Regular	0.00		123461
394	NM EMS BUREAU	02/09/2023	Regular	0.00	25.00	123462
4664	NM HUMAN SERVICES DEPARTMENT	02/09/2023	Regular	0.00	79,372.49	123463
VEN01102	NM Local Government Law, LLC	02/09/2023	Regular	0.00	11,337.66	123464
5051	NM LOCKING SYSTEMS	02/09/2023	Regular	0.00	13.20	123465
5307	NUBE GROUP	02/09/2023	Regular	0.00	6.35	123466
5307	NUBE GROUP	02/09/2023	Regular	0.00	21.11	123467
1449	P & M SIGNS INC	02/09/2023	Regular	0.00	3,844.80	123468
3859	PRUDENTIAL OVERALL SUPPLY	02/09/2023	Regular	0.00	100.60	123469
3859	PRUDENTIAL OVERALL SUPPLY	02/09/2023	Regular	0.00	100.60	123470
3859	PRUDENTIAL OVERALL SUPPLY	02/09/2023	Regular	0.00	57.75	123471

спеск керогт				Da	ite Range: 02/03/202	23 - 02/16/20
Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
5572	RAH Intermediate, LLC	02/09/2023	Regular	0.00	1,027.28	123472
215	RICH FORD SALES	02/09/2023	Regular	0.00	92.94	123473
3462	SAMBA HOLDINGS, INC.	02/09/2023	Regular	0.00	231.33	123474
3601	SAN BAR CONSTRUCTION CORP	02/09/2023	Regular	0.00	1,972.90	
670 5426	SEDILLO, TRACY	02/09/2023	Regular	0.00		123476
5323	SENERGY PETROLEUM, LLC	02/09/2023	Regular	0.00	13,653.91	
3331	SOUTHWEST COPY SYSTEMS	02/09/2023	Regular	0.00		123478
3978	SOUTHWEST PROPANE LLC	02/09/2023	Regular	0.00	1,217.79	
5539	STAPLES BUSINESS ADVANTAGE SUMMITT FIRE & SECURITY LLC	02/09/2023 02/09/2023	Regular	0.00		123480
5568	TOPPER TOWN	02/09/2023	Regular	0.00	1,124.93	
199	USDA,APHIS WILDLIFE SERVICES	02/09/2023	Regular Regular	0.00	3,500.00	
1	WAGNER EQUIPMENT CO.	02/09/2023	Regular	0.00	18,059.53	
4875	WARE, SIDNEY K	02/09/2023	Regular	0.00	3,454.06	
2858	WASTE MANAGEMENT OF NM INC.	02/09/2023	Regular	0.00	1,248.12	
3498	WESTERN TRAILS VETERINARY INC.	02/09/2023	Regular	0.00	1,658.76	123486
5488	KUBIAK MELTON & ASSOCIATES, LLC	02/09/2023	Regular	0.00	30,095.87	
5488	KUBIAK MELTON & ASSOCIATES, LLC	02/09/2023	Regular	0.00	13,521.33	
419	AFLAC	02/16/2023	Regular	0.00	1,639.09	
4709	ALBUQUERQUE OFFICE SYSTEMS	02/16/2023	Regular	0.00	1,477.30	
5450	AMAZON BUSINESS	02/16/2023	Regular	0.00	1,861.22	
	Void	02/16/2023	Regular	0.00		123493
5450	AMAZON BUSINESS	02/16/2023	Regular	0.00		123494
5450	AMAZON BUSINESS	02/16/2023	Regular	0.00		123495
2188	ANIMAL CARE EQUIPMENT (ACES)	02/16/2023	Regular	0.00		123496
5408	BANK OF AMERICA	02/16/2023	Regular	0.00		123497
VEN01152	Blomburg, John	02/16/2023	Regular	0.00	867.00	123498
106	CENTRAL NM ELECTRIC COOP.	02/16/2023	Regular	0.00	184.65	123499
4270	COLONIAL LIFE	02/16/2023	Regular	0.00	163.20	123500
5416	CRYSTAL SPRINGS	02/16/2023	Regular	0.00	104.48	123501
5561	CULLIGAN ABQ LLC	02/16/2023	Regular	0.00	47.68	123502
4383	DE LAGE LANDEN FINANCIAL SERVICE	02/16/2023	Regular	0.00	577.04	123503
4383	DE LAGE LANDEN FINANCIAL SERVICE	02/16/2023	Regular	0.00	285.48	123504
4383	DE LAGE LANDEN FINANCIAL SERVICE	02/16/2023	Regular	0.00		123505
4383	DE LAGE LANDEN FINANCIAL SERVICE	02/16/2023	Regular	0.00		123506
4383 4834	DE LAGE LANDEN FINANCIAL SERVICE	02/16/2023	Regular	0.00		123507
4123	DELTA DENTAL OF NEW MEXICO INC	02/16/2023	Regular	0.00	2,322.31	
5019	FIRST VETERINARY SUPPLY GLOBE LIFE & ACCIDENT INSURANCE	02/16/2023	Regular	0.00		123509
36	GUSTIN HARDWARE, INC.	02/16/2023	Regular	0.00		123510
214	HART'S TRUSTWORTHY HARDWARE	02/16/2023 02/16/2023	Regular	0.00		123511
214	HART'S TRUSTWORTHY HARDWARE	02/16/2023	Regular Regular	0.00		123512
214	HART'S TRUSTWORTHY HARDWARE	02/16/2023	Regular	0.00		123513
4910	HIGHER STANDARDS AUTOMOTIVE	02/16/2023	Regular	0.00		123514 123515
4339	LIBERTY NATIONAL LIFE INSURANCE	02/16/2023	Regular	0.00		123515
1961	MCT INDUSTRIES	02/16/2023	Regular	0.00	2,005.26	
721	MORIARTY FOODS	02/16/2023	Regular	0.00		123517
1907	NEW MEXICO STATE UNIVERSITY	02/16/2023	Regular	0.00	24,528.50	
4987	NEW YORK LIFE	02/16/2023	Regular	0.00		123520
4664	NM HUMAN SERVICES DEPARTMENT	02/16/2023	Regular	0.00	79,372.49	
5096	NM IAAO	02/16/2023	Regular	0.00		123522
1096	NM RETIREE HEALTH-CARE AUTHORI	02/16/2023	Regular	0.00	5,448.11	
1344	NM TRD/PTD	02/16/2023	Regular	0.00		123524
5660	Patterson, Jayda	02/16/2023	Regular	0.00		123525
5514	PERSONNEL EVALUATION INC.	02/16/2023	Regular	0.00		123526
5528	PETERS, NICHOLE	02/16/2023	Regular	0.00	20.00	123527
2021	PRE-PAID LEGAL SERVICES, INC	02/16/2023	Regular	0.00	417.84	123528
4832	PRESBYTERIAN HEALTH PLAN	02/16/2023	Regular	0.00	81,486.14	123529
3858	PRESBYTERIAN MEDICAL SERVICES	02/16/2023	Regular	0.00	15,004.00	123530
3859	PRUDENTIAL OVERALL SUPPLY	02/16/2023	Regular	0.00	453.70	123531
3859	PRUDENTIAL OVERALL SUPPLY	02/16/2023	Regular	0.00	100.60	123532

Check Report

Date Range: 02/03/2023 - 02/16/2023

Vendor Number	Vendor Name	Payment Data	Daymant True	Di	n	• •
3859	PRUDENTIAL OVERALL SUPPLY	Payment Date 02/16/2023	Payment Type	Discount Amount	Payment Amount	
107	QWEST CORPORATION	02/16/2023	Regular	0.00		123533
107	QWEST CORPORATION		Regular	0.00		123534
107	QWEST CORPORATION	02/16/2023 02/16/2023	Regular	0.00		123535
107	QWEST CORPORATION	•	Regular	0.00		123536
107	QWEST CORPORATION QWEST CORPORATION	02/16/2023	Regular	0.00		123537
107	QWEST CORPORATION QWEST CORPORATION	02/16/2023	Regular	0.00		123538
107	·	02/16/2023	Regular	0.00		123539
107	QWEST CORPORATION	02/16/2023	Regular	0.00		123540
107	QWEST CORPORATION	02/16/2023	Regular	0.00		123541
107	QWEST CORPORATION	02/16/2023	Regular	0.00		123542
107	QWEST CORPORATION	02/16/2023	Regular	0.00		123543
	QWEST CORPORATION	02/16/2023	Regular	0.00		123544
107	QWEST CORPORATION	02/16/2023	Regular	0.00	195.58	123545
107	QWEST CORPORATION	02/16/2023	Regular	0.00	275.47	123546
107	QWEST CORPORATION	02/16/2023	Regular	0.00	124.08	123547
4843	RELIANCE STANDARD DISABILITY	02/16/2023	Regular	0.00	1,242.53	
4835	RELIANCE STANDARD LIFE INSURANCE	02/16/2023	Regular	0.00	2,222.74	123549
4844	RELIANCE STANDARD VISION	02/16/2023	Regular	0.00	1,181.92	123550
5426	SENERGY PETROLEUM, LLC	02/16/2023	Regular	0.00	11,909.61	123551
5323	SOUTHWEST COPY SYSTEMS	02/16/2023	Regular	0.00	6.24	123552
3978	STAPLES BUSINESS ADVANTAGE	02/16/2023	Regular	0.00	26.30	123553
2856	SUPER 8 MOTEL	02/16/2023	Regular	0.00	2,478.35	123554
5296	THE MASTER'S TOUCH, LLC.	02/16/2023	Regular	0.00	453.56	123555
83	TNT ESTANCIA	02/16/2023	Regular	0.00	105.00	123556
1335	TORRANCE COUNTY	02/16/2023	Regular	0.00	93.98	123557
5339	US BANK CORPORATE PAYMENT SYSTEM	02/16/2023	Regular	0.00	21,093.27	123558
	Void	02/16/2023	Regular	0.00	0.00	123559
2787	WASHINGTON NATIONAL INSURANCE CO	02/16/2023	Regular	0.00	79.96	123560
5315	WEST PUBLISHING CORPORATION	02/16/2023	Regular	0.00	937.76	123561
810	WILLARD, VILLAGE OF	02/16/2023	Regular	0.00	112.36	123562
233	PUBLIC EMPLOYEES RETIREMENT	02/06/2023	Bank Draft	0.00	55.62	DFT0000243
448	NM TAXATION & REVENUE	02/06/2023	Bank Draft	0.00	94.57	DFT0000244
1656	INTERNAL REVENUE SERVICE	02/06/2023	Bank Draft	0.00	827.86	DFT0000245
448	NM TAXATION & REVENUE	02/06/2023	Bank Draft	0.00	229.62	DFT0000246
1656	INTERNAL REVENUE SERVICE	02/06/2023	Bank Draft	0.00	1,236.75	DFT0000247
233	PUBLIC EMPLOYEES RETIREMENT	02/13/2023	Bank Draft	0.00		DFT0000248
448	NM TAXATION & REVENUE	02/13/2023	Bank Draft	0.00		DFT0000249
1656	INTERNAL REVENUE SERVICE	02/13/2023	Bank Draft	0.00	87.05	DFT0000250
5380	VOYA HOLDINGS, INC.	02/16/2023	Bank Draft	0.00		DFT0000251
233	PUBLIC EMPLOYEES RETIREMENT	02/16/2023	Bank Draft	0.00	•	DFT0000252
448	NM TAXATION & REVENUE	02/16/2023	Bank Draft	0.00	6,542.26	DFT0000253
1656	INTERNAL REVENUE SERVICE	02/16/2023	Bank Draft	0.00	•	DFT0000254

Bank Code Main Checking Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	194	134	0.00	542,684.18
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	-725.68
Bank Drafts	12	12	0.00	95,476.39
EFT's	7	7	0.00	394,284.30
	213	157	0.00	1,031,719.19

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	194	134	0.00	542,684.18
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	-725.68
Bank Drafts	12	12	0.00	95,476.39
EFT's	7	7	0.00	394,284.30
	213	157	0.00	1,031,719.19

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash	2/2023	1,031,719.19
			1,031,719.19



Torrance County, NM

Check Report

By Check Number

Date Range: 02/03/2023 - 02/16/2023

MEAT							
Vendor Number	Vendor Name		Payment Date	Payment Type	Discount Amount	Payment Amount	Numbe
Bank Code: Main Chec	-						
1232	CORECIVIC INC.		02/07/2023	EFT	0.00	14,124.29	51
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount Pay	yable Amount	
	Account Number	Acco	ount Name	Item Description	Distribution A	Mount	
TCDF102022T-M	Invoice	02/07/2023	US MARSHALL CA	RE OF INMATES 10/202	0.00	14,124.29	
	825-070-2172	CAR	E OF INMATES	GUARD HOURS	13,	,180.54	
	825-070-2172	CAR	E OF INMATES	MILEAGE MEDICAL TRA	•	943.75	
1232	CORECIVIC INC.		02/07/2023	EFT	0.00	4,549.88	52
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount Pay	•	
	Account Number	Acco	ount Name	Item Description	Distribution A		
TCDF 102022T	Invoice	02/07/2023	US MARSHAL CAR	E OF INMATES 10/2022	0.00	4,549.88	
***************************************	825-070-2172		E OF INMATES	GUARD HOURS		,963.00	
	825-070-2172		E OF INMATES	MILEAGE COURT TRAN	·	586.88	
1232	CORECIVIC INC.		02/07/2023	EFT	0.00	188,765,25	E 2
Payable #	Payable Type	Post Date	Payable Description			,	33
i ayabic ii	Account Number	- -	ount Name		Discount Amount Pay		
TCDF 092022H		02/07/2023		Item Description	Distribution A		
TCDF U3ZUZZII	Invoice			E OF INMATES 9/2022	0.00	188,765.25	
	825-070-2172	CAR	E OF INMATES	MANDAYS	188,	,765.25	
1232	CORECIVIC INC.		02/07/2023	EFT	0.00	178,070.70	54
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount Pay	yable Amount	
	Account Number	Acco	unt Name	Item Description	Distribution A	Mount	
TCDF102022H	Invoice	02/07/2023	CARE OF US MARS	SHAL INMATES 10/2022	0.00	178,070.70	
	825-070-2172	CARI	E OF INMATES	MANDAYS	178,	,070.70	
.232	CORECIVIC INC.		02/07/2023	EFT	0.00	6,759.72	55
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount Pay	•	
	Account Number	Acco	unt Name	Item Description	Distribution A		
TCDF112022T	Invoice	02/07/2023	US MARSHAL CAR	E OF INMATES 11/2022	0.00	6,759.72	
	825-070-2172	CAR	OF INMATES	GUARD HOURS		.899.72	
	825-070-2172		E OF INMATES	MILEAGE COURT TRAN	•	860.00	
18	COLUMBUS BANK AND	TRUST	02/15/2023	EFT	0.00	1,050.97	56
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount Pay	·	50
•	Account Number		unt Name	Item Description	Distribution A	•	
INV0001261	Invoice	02/16/2023	Flex Plan	ream Beseription	0.00	1,050.97	
······································	401-000-9001		oll Liabilities	Flex Plan		,050.97	
189	SUNRISE BANK		02/15/2023	EFT	0.00	062.40	E7
Payable #		Post Date			0.00		5/
Payable #	Payable Type		Payable Description		Discount Amount Pay		
111110001000	Account Number		unt Name	Item Description	Distribution A		
INV0001272	Invoice	02/16/2023	Sunrise Loan		0.00	963.49	
	401-000-9001	Payro	oll Liabilities	Sunrise Loan		963.49	
207	AIRGAS USA LLC		02/09/2023	Regular	0.00	129.50	12342
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount Pay	yable Amount	
	Account Number	Acco	unt Name	Item Description	Distribution A		
9134292764	Invoice	02/07/2023	Airgas PO for Distr	• • • • • • • • • • • • • • • • • • • •	0.00	129.50	
	408-091-2230		PLIES - MEDICAL	Airgas PO for District 3		129.50	
6	ALBUQUERQUE PUBLISH	ling co.	02/09/2023	Regular	0.00	142.36	123427
			, -,	J	3100	1-12.30	12J72/

/2023

Check Report						Date Range: 02/0	03/2023 - 02/16/2
Vendor Number Payable #	Vendor Name Payable Type Account Number	Post Date Acco	Payment Date Payable Descripti Dunt Name	•	Discount Amount	nount Payment An Payable Amount Ition Amount	
<u>10001558853-11</u>	2 Invoice 401-030-2221	02/07/2023 PRIN	Taxes Due Ad Firs ITING/PUBLISHING/A	•	0.00		
5450 Payable #	AMAZON BUSINESS Payable Type Account Number	Post Date	02/09/2023 Payable Descripti ount Name			Payable Amount	43.98 123428
11V1-HXVK-LRTV		01/25/2023	Valve repair kit NTENANCE & REPAIR	Item Description Valve repair kit	Distrib u 0.00	43.98 43.98	
5450 Payable #	AMAZON BUSINESS Payable Type	Post Date	02/09/2023 Payable Descripti	Regular on	Discount Amount	Payable Amount	99.99 123429
1CVJ-P9QM-9K4	Account Number Invoice 401-065-2218	01/25/2023	un t Name Beetro 16.5ft Telrs NTENANCE & REPAIR	Item Description scoping ladder Beetro 16.5ft Telrscopin	0.00	tion Amount 199.99 199.99	
5450 Payable #	AMAZON BUSINESS Payable Type	Post Date	02/09/2023 Payable Description	Regular on	Discount Amount	0.00 77	25.68 123430
14KR-N4DJ-LHVJ	Account Number Invoice 911-080-2219	01/31/2023	unt Name Floor lamp Amazo LIES - GENERAL OFFI	Item Description	Distribu 0.00	tion Amount	
<u>1DWL-77XT-6TH</u> F	Invoice 604-083-2219 604-083-2219 604-083-2219 604-083-2219	SUPP SUPP	Office Supplies LIES - GENERAL OFFI LIES - GENERAL OFFI LIES - GENERAL OFFI LIES - GENERAL OFFI	File Folders Two Hole Punch Colored Paper Classification Folders	0.00		
<u>1G33-YNCC-69C9</u>	Invoice <u>401-030-2218</u> <u>401-030-2219</u> <u>401-030-2219</u>	SUPP	Office Supplies ITENANCE & REPAIR LIES - GENERAL OFFI LIES - GENERAL OFFI	Wireless Headset phone Envelopes 100/box Shipping	0.00 es	79.45 59.98 13.48 5.99	
1NFJ-YYYC-FCXF	Invoice 401-030-2218	02/07/2023 MAIN	Headsets for desk	phones Headsets for desk phone	0.00 es	405.93 405.93	
1R37-L46Q-3CC1	Invoice 408-091-2236	02/01/2023 SUPP	PO 38340 Input to LIES - UNIFORMS	new system PO 38340 Input to new s	0.00 system	112.97 112.97	
5450 5408 Payable #	AMAZON BUSINESS BANK OF AMERICA Payable Type Account Number	Post Date	02/15/2023 02/09/2023 Payable Descriptio Int Name	Regular Regular on Item Description		0.00 1,75 Payable Amount	25.68 123430 1.31 123431
1012694	Invoice 413-091-2269	02/02/2023		ca Card to pay NFPA M Use Bank of America Car	0.00	tion Amount 175.00 175.00	
20037231234	Invoice 411-092-2236	02/06/2023 SUPPI	IES - UNIFORMS	uty Chief Sanchez and EMS Pants for Deputy Ch	0.00 nief San	612.03 612.03	
INV0001215	Invoice 635-067-2219			s Council Snacks and S JJG Girls Circle/Boys Cou	0.00 ncil Sna	628.60 628.60	
<u>INV0001223</u>	Invoice 402-060-2250	02/07/2023 SUPPL	Gasses for Torches JES - SHOP	Gasses for Torches	0.00	335.68 335.68	
859 Payable #	BOUND TREE MEDICAL, LL Payable Type	Post Date	02/09/2023 Payable Descriptio	•		0.00 4,14 Payable Amount	6.08 123432
84829399	Account Number Invoice 411-092-2230	01/25/2023	nt Name Bound Tree PO Resi IES - MEDICAL	Item Description ubmittal PO37986 Bound Tree PO Resubmit	0.00	ion Amount 1,073.86 1,073.86	
<u>84840489</u>	Invoice 411-092-2230	02/07/2023 SUPPL	Bound Tree PO Resi IES - MEDICAL	ubmittal PO37986 Bound Tree PO Resubmit	0.00 tal PO3	2,758.35 2,758.35	
<u>84841863</u>	Invoice	02/07/2023	Bound Tree PO Resi	ubmittal PO37986	0.00	181.98	

Check Report						Date Range: (02/03/20	23 - 02/16/2023
Vendor Number	Vendor Name 411-092-2230	SUPPL	Payment Date IES - MEDICAL	Payment Type Bound Tree PO Resubm		ount Payment 181.98	Amount	Number
<u>84843858</u>	Invoice 411-092-2230	02/07/2023 SUPPL	Bound Tree PO Re IES - MEDICAL	esubmittal PO37986 Bound Tree PO Resubm	0.00 nittal PO3	131.89	89	
5416	CRYSTAL SPRINGS	Deat Dete	02/09/2023	Regular		0.00		123433
Payable # 12/22	Payable Type Account Number Invoice	Post Date Accou	Payable Descripti nt Name Water Delivery Re	Item Description		ion Amount		
and head of the states	401-030-2271	• •	RACT - OTHER SERV	Water Deliver	0.00	16.00	00	
1802 Payable #	DESIGN SILK SCREEN PRIN Payable Type	TERS Post Date	02/09/2023 Payable Descripti	Regular			2,912.00	123434
i dyddie w	Account Number		nt Name	on Item Description	Discount Amount	Payable Amou ion Amount	nt	
INV0001213	Invoice	02/06/2023	Logos for new true	· ·	0.00	2,912.i	00	
•	402-060-2242		IES - SIGNS	Logos for new trucks	0.00	2,912.00	00	
2293	DIRECT CREMATION AND		02/09/2023	Regular		0.00		123435
Payable #	Payable Type Account Number	Post Date	Payable Descripti		Discount Amount		nt	
13724	Invoice	02/08/2023	nt Name INDIGENT BURIAL	Item Description		ion Amount	00	
شككشت	414-019-2294		ENT BURIAL	INDIGENT BURIAL CASE	0.00 E #2023 0	600.00	00	
4705	DOUBLE H AUTO		02/09/2023	Regular		0.00		123436
Payable #	Payable Type	Post Date	Payable Description		Discount Amount		nt	
E 60407	Account Number		nt Name	Item Description		ion Amount		
<u>562427</u>	Invoice <u>401-065-2201</u>	01/25/2023 MAINT	Open P/O for part ENANCE & REPAIR	s Open P/O for parts	0.00	126.03	03	
4705	DOUBLE H AUTO		02/09/2023	Regular		0.00	58 94	123437
Payable #	Payable Type	Post Date	Payable Description	•	Discount Amount			123437
	Account Number	Accou	nt Name	Item Description		ion Amount		
<u>562955</u>	Invoice	02/07/2023	Wiper blades and	washer fluid	0.00	58.	94	
	911-080-2201 911-080-2201		ENANCE & REPAIR ENANCE & REPAIR	Windshield washer fluid Wiper blades	d	8.98 49.96		
50	EMW GAS ASSOCIATION		02/09/2023	Regular		0,00 1	1,321.95	123438
Payable #	Payable Type	Post Date	Payable Description	-	Discount Amount		-	
	Account Number		nt Name	Item Description	Distribut	ion Amount		
<u>2023.02</u>	Invoice	02/02/2023	Monthly Gas Billin	g	0.00	9,809.3	39	
	401-015-2209		ES - NATURAL GAS	Monthly Gas Billing		1,374.87		
	<u>401-016-2209</u>		ES - NATURAL GAS	Monthly Gas Billing		1,392.64		
	<u>401-024-2209</u>		ES - NATURAL GAS	Monthly Gas Billing		230.05		
	<u>401-036-2209</u> 401-037-2209		ES - NATURAL GAS	Monthly Gas Billing		493.94		
	401-050-2209		ES - NATURAL GAS ES - NATURAL GAS	Monthly Gas Billing Monthly Gas Billing		612.95 808.35		
	401-053-2209		ES - NATURAL GAS	Monthly Gas Billing		29.33		
	401-082-2209		ES - NATURAL GAS	Monthly Gas Billing		758.37		
	402-060-2209		ES - NATURAL GAS	Monthly Gas Billing		813.56		
	402-060-2209	UTILITI	ES - NATURAL GAS	Monthly Gas Billing		201.63		
	405-091-2209	UTILITI	ES - NATURAL GAS	Monthly Gas Billing		726.01		
	406-091-2209		ES - NATURAL GAS	Monthly Gas Billing		367.18		
	408-091-2209		ES - NATURAL GAS	Monthly Gas Billing		663.47		
	418-091-2209 612-020-2208		ES - NATURAL GAS	Monthly Gas Billing		850.87		
	612-020-2308 911-080-2209		MACHINE STORA ES - NATURAL GAS	Monthly Gas Billing Monthly Gas Billing		24.00 462.17		
<u>2023.02- 5390</u>	Invoice	02/02/2023	Monthly Gas Billing	g	0.00	1,512.5	56	
-	405-091-2209		ES - NATURAL GAS	Monthly Gas Billing		481.40	-	
	408-091-2209		ES - NATURAL GAS	Monthly Gas Billing		1,031.16		
	Void		02/09/2023	Regular		0.00	0.00	123439

Date Range: 02/03/2023 - 02/16/2023

							Date Nange. 02/	03/202	.3 - 02/ 10/ 20
Vendor Nur 51		Vendor Name ESTANCIA, TOWN OF		02/09/2023	Payment Type Regular	Discount Am	ount Payment Ar 0.00 1,3		Number 123440
Payable	e #	Payable Type Account Number	Post Date Accoun	Payable Descriptiont Name	on Item Description		Payable Amount tion Amount		
<u>02.23 1</u>	1108	Invoice 402-060-2210	02/07/2023 UTILITI	Montly Water Billi ES - WATER	ng Montly Water Billing	0.00	197.54 197.54		
02.23 1	1112	Invoice 401-015-2210	02/07/2023 UTILITI	Montly Water Billi ES - WATER	ng Montly Water Billing	0.00	425.49 425.49		
02.23 1	<u>1380</u>	Invoice 401-050-2210	02/07/2023 UTILITI	Montly Water Billi ES - WATER	ng Montly Water Billing	0.00	124.21 124.21		
02.23 2	<u>249</u>	Invoice 401-036-2210	02/07/2023 UTILITI	Montly Water Billi ES - WATER	ng Montly Water Billing	0.00	124.21 124.21		
02.23 2	<u> 291</u>	Invoice 401-053-2210	02/07/2023 UTILITI	Montly Water Billi ES - WATER	ng Montly Water Billing	0.00	48.89 48.89		
02.23 3	373	Invoice 401-024-2210	02/07/2023 UTILITI	Montly Water Billin	ng Montly Water Billing	0.00	101.43 101.43		
02.23 4	<u>10</u>	Invoice 401-016-2210	02/07/2023 UTILITI	Montly Water Billi ES - WATER	ng Montly Water Billing	0.00	262.63 262.63		
02.23 7	<u>750</u>	Invoice 401-053-2210	02/07/2023 UTILITI	Montly Water Billii ES - WATER	ng Montly Water Billing	0.00	75.16 75.16		
2555 Payable	e #	EVSWA Payable Type Account Number	Post Date Accour	02/09/2023 Payable Description	Regular on Item Description		0.00 Payable Amount tion Amount	40.00	123441
<u>INV000</u>	1229	Invoice 401-008-2219	02/07/2023 SUPPLI	records destruction ES - GENERAL OFFI		0.00	40.00 40.00		
2555 Payable	e #	EVSWA Payable Type Account Number	Post Date Accour	02/09/2023 Payable Description It Name	Regular on Item Description		0.00 15,5 Payable Amount tion Amount	13.33	123442
INV000	1226	Invoice 419-005-2292	02/07/2023	Tipping Fees TIPPING FEES	Invoice # 4088 - Tipping	0.00			
2555 Payable	e #	EVSWA Payable Type Account Number	Post Date	02/09/2023 Payable Description	Regular on Item Description		0.00 4,7 Payable Amount tion Amount	41.04	123443
INV000	1224	Invoice 419-005-2292	02/07/2023	Tipping Fees TIPPING FEES	Invoice # 4043 - Tipping	0.00			
4123 Payable	e #	FIRST VETERINARY SUPPLY Payable Type Account Number	Post Date	02/09/2023 Payable Description t Name	Regular on Item Description		0.00 4 Payable Amount tion Amount	196.22	123444
<u>5B3424</u>	and 5B34	Invoice <u>401-082-2115</u> <u>401-082-2220</u>		Medical supplies fo ES - PHARMACY ES - CLEANING	or shelter animals Medical supplies for sho RESCUE cleaner for ken		496.22 318.27 177.95		
3456 Payable		GUSTIN HARDWARE INC. Payable Type Account Number		02/09/2023 Payable Description t Name	Regular on Item Description	Distribu	0.00 Payable Amount tion Amount	6.58	123445
<u>347944</u>	:	Invoice 401-027-2215	02/09/2023 MAINT	open P/O ENANCE & REPAIR	open P/O	0.00	6.58 6.58		
3456 Payable	e#	GUSTIN HARDWARE INC. Payable Type Account Number	Post Date Accoun	02/09/2023 Payable Descriptio t Name	Regular on Item Description		0.00 Payable Amount tion Amount	41.27	123446
<u>347613</u>		Invoice 401-015-2215	02/06/2023 MAINTI	Parts & supplys for ENANCE & REPAIR	r county Admin buildin Parts & Supplies for Co	0.00	41.27 41.27		
3456		GUSTIN HARDWARE INC.		02/09/2023	Regular		0.00	20.38	123447

INV0001163

Account Number

401-020-2266

401-020-2266

Invoice

Account Name

EMPLOYEE TRAINING

EMPLOYEE TRAINING

01/30/2023

Item Description

2023 Legislative Conference Sylv

2023 Legislative Conference Lin

2023 Legislative Conference

Distribution Amount

650.00

350.00

300.00

0.00

PRINTING/PUBLISHING/A Contract Monthly Overage

Regular

02/09/2023

5307

401-021-2221

NUBE GROUP

21.11 123467

6.35

0.00

Check Report						Date Ran	ige: 02/03/202	23 - 02/16/
Vendor Number	Vendor Name		Payment Date	Payment Type	Discount Am		nent Amount	
Payable #	Payable Type	Post Date	Payable Descripti	ion	Discount Amount			
INCO161 A	Account Number		nt Name	Item Description		tion Amount		
<u>IN60161-A</u>	Invoice 401-055-2203	02/06/2023	Copy overage cha TENANCE & REPAIR	-	0.00	24.44	21.11	
	401-055-2205	WAIN	TENANCE & REPAIR	Copy overage charges		21.11	,	
1449	P & M SIGNS INC		02/09/2023	Regular		0.00	3,844.80	123468
Payable #	Payable Type	Post Date	Payable Descripti	on	Discount Amount	Payable A	mount	
1411 1000 1 1 1 1	Account Number		nt Name	Item Description	Distribut	ion Amount	:	
INV0001148	Invoice	01/25/2023	signs		0.00	3,	844.80	
	402-060-2242	SUPPL	IES - SIGNS	signs		3,844.80)	
3859	PRUDENTIAL OVERALL SU	PPLY	02/09/2023	Regular		0.00	100 60	123469
Payable #	Payable Type	Post Date	Payable Descripti	-	Discount Amount			123403
	Account Number	Accou	nt Name	Item Description		ion Amount		
450659881	Invoice	02/06/2023	Prudential Overal		0.00		100.60	
	<u>401-015-2203</u>	MAIN	TENANCE & REPAIR	Prudential Overall supp	oly	100.60)	
2050	SPUDENTIAL OVER ALL OU	DD()						
3859 Payable #	PRUDENTIAL OVERALL SU		02/09/2023	Regular	Diagram of 5	0.00		123470
rayavie #	Payable Type Account Number	Post Date	Payable Descripti		Discount Amount			
450658876	Invoice	01/26/2023	nt Name Prudential Overall	Item Description		ion Amount		
	401-015-2203		Frudential Overall FENANCE & REPAIR	ı suppıy Prudential Overali supp	0.00	100.60	100.60	
	**************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Sa sa marrill			100.00	•	
3859	PRUDENTIAL OVERALL SU	PPLY	02/09/2023	Regular		0.00	57.75	123471
Payable #	Payable Type	Post Date	Payable Descripti	on	Discount Amount	Payable A	mount	
	Account Number		nt Name	Item Description	Distribut	ion Amount	:	
<u>450659879</u>	Invoice	02/06/2023	Prudential Overall	supply - Judicial	0.00		57.75	
	401-016-2203	MAINT	TENANCE & REPAIR	Prudential Overall supp	oly	57.75		
5572	RAH Intermediate, LLC		02/09/2023	Regular		0.00	1,027.28	122472
Payable #	Payable Type	Post Date	Payable Descripti	•	Discount Amount		,	1234/2
	Account Number		nt Name	Item Description		ion Amount:		
197727	Invoice	02/06/2023	Vaccinations for ca		0.00		027.28	
	401-082-2115		IES - PHARMACY	Vaccinations for cats an		1,027.28		
					_	•		
215	RICH FORD SALES		02/09/2023	Regular		0.00		123473
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount	Payable A	mount	
	Account Number		nt Name	Item Description	Distribut	ion Amount	:	
INV0001193	Invoice	01/31/2023	Regular maintena		0.00		92.94	
	<u>401-005-2201</u>	MAINT	ENANCE & REPAIR	Regular maintenance (L	.P10451	92.94		
3462	SAMBA HOLDINGS, INC.		02/09/2023	Regular		0.00	221.22	172474
Payable #	Payable Type	Post Date	Payable Description	-	Discount Amount			123474
•	Account Number		nt Name	Item Description		ion Amount:		
INV01046289	Invoice	02/06/2023	Samba Safety	= 000.1ption	0.00		231.33	
	413-091-2271		ACT - OTHER SERV	Samba Safety	0.00	231.33		
				•				
3601	SAN BAR CONSTRUCTION		02/09/2023	Regular		0.00	1,972.90	123475
Payable #	Payable Type	Post Date	Payable Description		Discount Amount			
IAIV/0004454	Account Number		nt Name	Item Description		ion Amount		
INV0001151	Invoice	01/25/2023	Railing and signage		0.00		972.90	
	402-060-2254	ROADV	VAYS/BRIDGES	Railing and signage Vigi	l Rd	1,972.90		
70	SEDILLO, TRACY		02/09/2023	Regular		0.00	170 00	123476
Payable #	Payable Type	Post Date	Payable Description	=	Discount Amount			1234/0
	Account Number		nt Name	Item Description		Payable A ion Amount		
<u>aflac</u>	Invoice	02/07/2023		DUE TO INSURANCE C	0.00		178.90	
	401-000-9001		Liabilities	12/17/2022-12/30/202		89.45		
	401-000-9001	•	Liabilities	12/31/2022-01/13/202		89.45		
	- Attended to the state of the			-,,	·=	35,43		
426	SENERGY PETROLEUM, LLC	2	02/09/2023	Regular		0.00	13,653.91	123477

Crieck Keport						Date Range:	02/03/202	23 - 02/16/20
Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	on	Discount Amount	-		Number
INV0001145	Account Number Invoice 402-060-2202	01/25/2023	t Name Fuel For Road Dep ES - VEHICLE FUEL	Item Description artment Fleet Fuel For Road Departm	0.00		.21	
INV0001212	Invoice 402-060-2202	02/06/2023	Fuel For Road Dep		0.00	11,477.21 2,176 2,176.70	.70	
5323 Payable #	SOUTHWEST COPY SYSTEM Payable Type Account Number	VIS Post Date Accoun	02/09/2023 Payable Description		Discount Amount			123478
<u>502116</u>	Invoice 401-030-2221	02/07/2023	Copy Overages IG/PUBLISHING/A	Item Description Monthly Copy Overage	0.00	ition Amount 11 11.34	.34	
3331	SOUTHWEST PROPANE LLC	2	02/09/2023	Regular		0.00	1 217 70	400470
Payable #	Payable Type	Post Date	Payable Description	-	Discount Amount		1,217.79 unt	1234/9
	Account Number	Account		Item Description		ition Amount		
<u>G419294001113</u>	Invoice 406-091-2209	02/06/2023 UTILITIE	Southwest Propand S - NATURAL GAS	e Utility for District 2 Southwest Propane Uti	0.00 ility for Di	402 402,00	.00	
G729826001021	Invoice 409-091-2209	02/06/2023 UTILITIE		e Utility for District 4 Southwest Propane Uti	0.00 ility for Di	815 815.79	.79	
3978	STAPLES BUSINESS ADVAN	TAGE	02/09/2023	Regular		0.00	428.55	123480
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount	Payable Amou		
IND 100044 F.O.	Account Number	Account		Item Description	Distribu	tion Amount		
<u>INV0001150</u>	Invoice 911-080-2219	01/25/2023 SUPPLIE	Lamps/Mat/WD-40 S - GENERAL OFFI	D/Scraper/Envelopes/T Lamps/Mat/WD-40/Scr	0.00 raper/En	428. 428.55	.55	
5539	SUMMITT FIRE & SECURITY	/ LLC	02/09/2023	Regular		0.00	1,124.93	173481
Payable #	Payable Type	Post Date	Payable Description	-	Discount Amount			125701
	Account Number	Account		Item Description		tion Amount		
<u>588003368</u>	Invoice 401-050-2215		fire alarm insp inve NANCE & REPAIR	stigations building fire alarm insp	0.00	1,124. 1,124.93	.93	
5568	TOPPER TOWN		02/09/2023	Regular		0.00	3,500.00	123482
Payable #	Payable Type	Post Date	Payable Descriptio	-	Discount Amount			
F 4000	Account Number	Account		Item Description	Distribu	tion Amount		
<u>54926</u>	Invoice 620-094-2618		Shell for ACO truck OUTLAY - VEHICL	Shell for ACO truck	0.00	3,500.00	.00	
199	USDA, APHIS WILDLIFE SERV	VICES	02/09/2023	Regular		0.00	18,059.53	123483
Payable #	Payable Type	Post Date	Payable Descriptio		Discount Amount			125-05
	Account Number	Account	Name	Item Description	Distribu	tion Amount		
<u>3004456439</u>			USDA SUPPORT		0.00	18,059.	.53	
	<u>403-066-2278</u> <u>403-066-2278</u>		CT - ANIMAL DA CT - ANIMAL DA	PERSONNEL COMPENS. PROGRAM SUPPORT	ATION	14,203.35 3,856.18		
1	WAGNER EQUIPMENT CO.		02/09/2023	Regular		0.00	3,454.06	123484
Payable #	Payable Type		Payable Descriptio	n	Discount Amount	•	-	
INVOQQ1140	Account Number	Account		Item Description		tion Amount		
INV0001149	Invoice 402-060-2244		Repairs Road Depai NANCE & REPAIR	rtment Equipment Repairs Road Departme	0.00 ent Equip	3,454. 3,454.06	06	
4875	WARE, SIDNEY K		02/09/2023	Regular		0.00	1,248.12	123485
Payable #		Post Date	Payable Descriptio	_	Discount Amount			
400	Account Number	Account		Item Description		tion Amount		
<u>183</u>			JJG Boys Council Sic		0.00	1,248.	12	
	635-009-2272 635-067-2272			JJG Boys Council Sid Wa JJG Boys Council Sid Wa		93.12 1,155.00		
2858	WASTE MANAGEMENT OF I	NM INC.	02/09/2023	Regular		0.00	1,658.76	123486

Date Range: 02/03/2023 - 02/16/2023

Cneck керогt						Date Range: 02/03/202	23 - 02/16/202
Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payable Description		Discount Amount	ount Payment Amount Payable Amount	Number
0403314-0573-4	Account Number Invoice 408-091-2210	02/07/2023	nt Name FY23- Dumpster ch IES - WATER	Item Description narges FY23- Dumpster charge	0.00	tion Amount 771.46 771.46	
0403682-0573-4	Invoice 401-082-2210	02/07/2023	FY23- Dumpster ch IES - WATER	, 3	0.00	214.95 214.95	
0404032-0573-1	Invoice 405-091-2210	02/07/2023 UTILIT	FY23- Dumpster ch IES - WATER	narges FY23- Dumpster charge	0.00 s	672.35 672.35	
3498 Payable #	WESTERN TRAILS VETERIN Payable Type	Post Date	02/09/2023 Payable Description			Payable Amount	123487
<u>193745</u>	Account Number Invoice 401-082-2272	02/07/2023	n t Name Medical care for sh ACT - PROFESSION	Item Description nelter animals Medical care for shelter	0.00	tion Amount 200.00 200.00	
5488	KUBIAK MELTON & ASSOC	•	02/09/2023	Regular		0.00 30,095.87	123488
Payable #	Payable Type Account Number Invoice	Post Date Account 02/09/2023	Payable Descriptiont Name Annual Fiscal Audit	Item Description		Payable Amount tion Amount 30,095.87	
	401-005-2272	CONTR	ACT - PROFESSION	Annual Fiscal Audit Serv	rices for	30,095.87	
5488 Payable #	KUBIAK MELTON & ASSOC Payable Type Account Number	Post Date	02/09/2023 Payable Descriptiont Name	Regular on Item Description		0.00 13,521.33 Payable Amount tion Amount	123489
INV0001239	Invoice 401-005-2272	02/09/2023	Annual Fiscal Audit	•	0.00		
419	AFLAC		02/16/2023	Regular		0.00 1,639.09	123490
Payable #	Payable Type Account Number		Payable Descriptiont Name	on Item Description	Distribu	Payable Amount tion Amount	
INV0001255	Invoice 401-000-9001	02/16/2023 Payroll	Aflac Liabilities	Aflac	0.00	1,085.76 1,085.76	
INV0001256	Invoice 401-000-9001	02/16/2023 Payroll	Aflac Liabilities	Aflac	0.00	553.33 553.33	
4709	ALBUQUERQUE OFFICE SYS		02/16/2023	Regular		0.00 1,477.30	123491
Payable #	Payable Type Account Number	Post Date Accour	Payable Descriptiont Name	n Item Description		Payable Amount tion Amount	
<u>10631</u>	Invoice	02/09/2023		for Counter Stations	0.00	•	
	620-094-2218 620-094-2218		ENANCE & REPAIR ENANCE & REPAIR	Tax on Labor for Deliver Pull Down Shades for Co		43.54 252.68	
	620-094-2218		ENANCE & REPAIR	Labor for Delivery & Inst		540.00	
	<u>620-094-2218</u>	MAINT	ENANCE & REPAIR	Pull Down Shades for Co	ounter St	165.34	
	620-094-2218		ENANCE & REPAIR	Pull Down Shades for Co		137.26	
	620-094-2218 620-094-2218		ENANCE & REPAIR ENANCE & REPAIR	Pull Down Shades for Co Pull Down Shades for Co		210.58 127.90	
5450	AMAZON BUSINESS		02/16/2023	Regular		0.00 1,861.22	123492
Payable #	Payable Type	Post Date	Payable Description			Payable Amount	
14KR-N4DJ-LHVJ	Account Number Invoice	01/31/2023	it Name Floor lamp Amazor	Item Description order	0.00	tion Amount 55.89	
4000 14555 4700	911-080-2219		ES - GENERAL OFFI	Floor lamp Amazon orde		55.89	e.
16C6-MFDF-1799	Invoice 408-091-2215	02/09/2023 MAINT	Amazon District 3 F ENANCE & REPAIR	Parking Signs Amazon District 3 Parkir	0.00 ng Signs	72.98 72.98	
1D4K-LWTW-4JK	Invoice 413-091-2248	02/15/2023 SUPPLI	Amazon Fire Admir ES - SAFETY	n Shelf Order Amazon Fire Admin She	0.00 lf Order	96.99 96.99	
1DWL-77XT-6THF	Invoice	02/06/2023	Office Supplies	-11-	0.00	71.44	
	604-083-2219		ES - GENERAL OFFI	File Folders	5.50	13.73	
	604-083-2219	SUPPLI	ES - GENERAL OFFI	Two Hole Punch		11.73	

Date Range: 02/03/2023 - 02/16/2023

						Date Range: 02/03/2	023 - 02/16/20
Vendor Number	Vendor Name 604-083-2219 604-083-2219		Payment Date PPLIES - GENERAL OFFI PPLIES - GENERAL OFFI	Payment Type Colored Paper Classification Folders	Discount Am	ount Payment Amoun 16.99 28.99	it Number
1G33-YNCC-69C	9 Invoice 401-030-2218 401-030-2219 401-030-2219	SU	Office Supplies AINTENANCE & REPAIR PPLIES - GENERAL OFFI PPLIES - GENERAL OFFI	Wireless Headset phon Envelopes 100/box Shipping	0.00 es	79.45 59.98 13.48 5.99	
1NFJ-YYYC-FCXF	Invoice 401-030-2218	02/07/2023 M/	Headsets for desk AINTENANCE & REPAIR	phones Headsets for desk phon	0.00 nes	405.93 405.93	
1R37-L46Q-3CC1	Invoice 408-091-2236	02/01/2023 SU	PO 38340 Input to PPLIES - UNIFORMS	new system PO 38340 Input to new	0.00 system	112.97 112.97	
<u>INV0001249</u>	Invoice 402-060-2244	02/13/2023 M/	7610 ford tractor t	fan 7610 ford tractor fan	0.00	67.93 67.93	
INV0001293	Invoice 402-060-2219	02/16/2023 SU	Supplies for emplo PPLIES - GENERAL OFFI	oyees Supplies for employees	0.00	379.66 379.66	
INV0001294	Invoice 401-096-2218 401-096-2227		Back up batteries UIPMENT-MAINTENAN IINTENANCE & REPAIR-	Back up batteries Back up batteries	0.00	517.98 100.98 417.00	
	Void		02/16/2023	Regular		0.00	123493
5450	AMAZON BUSINESS		02/16/2023	Regular			3 123494
Payable #	Payable Type	Post Date	Payable Description	-	Discount Amount	05130	123494
	Account Number	Acc	ount Name	Item Description		ion Amount	
<u>16L3-PDNT-GYJF</u>	Invoice	02/14/2023	sink sprayer		0.00	39.98	
	401-036-2215	MA	INTENANCE & REPAIR	sink sprayer		39.98	
5450	AMAZON BUSINESS		02/16/2023	Regular		0.00	
Payable #	Payable Type	Post Date	Payable Description	-			123495
·	Account Number		ount Name	Item Description	Discount Amount		
1LXH-HHDT-C3VD		02/14/2023	tree trimmer	item bescription		ion Amount	
	401-065-2218		INTENANCE & REPAIR	tree trimmer	0.00	353.00 353.00	
						353.00	
2188	ANIMAL CARE EQUIPMEN	T (ACES)	02/16/2023	Regular	1	0.00 411.06	123496
Payable #	Payable Type	Post Date	Payable Description		Discount Amount	Payable Amount	
100202	Account Number		ount Name	Item Description		ion Amount	
<u>109382</u>	Invoice	02/13/2023	Assorted supplies f		0.00	188.91	
	401-082-2222	SUP	PLIES - FIELD SUPPLIE	Assorted supplies for an	imal co	188.91	
<u>190515</u>	Invoice	02/13/2023	Assorted supplies f		0.00	222.15	
	401-082-2222	SUP	PLIES - FIELD SUPPLIE	Assorted supplies for ani	imal co	222.15	
5408	BANK OF AMERICA		02/16/2023	Regular	(0.00 654.18	122407
Payable #	Payable Type	Post Date	Payable Descriptio	-	Discount Amount		123497
	Account Number	Acco	ount Name	Item Description		on Amount	
Chewy 2023.01	Invoice	02/07/2023	Cat and dogs foods		0.00	654.18	
	401-082-2216	SUP		Cat and dogs foods for sl		654.18	
VEN01152	Blomburg, John		00//0/				
Payable #	Payable Type	Bost Data	02/16/2023	Regular			123498
i ayabic ii	Account Number	Post Date	Payable Description		Discount Amount		
CalfCanyon2022-J	Invoice	02/02/2023		Item Description		on Amount	
arrante de la companya de la company	833-001-2313	•	Calf Canyon Fire Re ENDS		0.00	867.00	
	833-001-2313			Calf Canyon Fire Respons	•	346.80	
	833-001-2313			Calf Canyon Fire Respons Calf Canyon Fire Respons		265.20	
	833-001-2313			Call Canyon Fire Respons		183.60	
	TO THE PARTY OF TH	J.11		can canyon the respons	PC +/ 4.1	71.40	
106	CENTRAL NM ELECTRIC COO	OP.	02/16/2023	Regular	C	0.00 184.65	123499

Date Range: 02/03/2023 - 02/16/2023

							Date Kange:	02/03/20	23 - 02/16/2
Vei	ndor Number Payable #	Vendor Name Payable Type Account Number	Post Date	Payment Date Payable Descript nt Name		Discount Amount			Number
	2.9.2023/888010		02/14/2023	Monthly Electric i	Item Description for FY23	Distribւ 0.00	ition Amount 184	65	
		604-083-2208	UTILITI	ES - ELECTRICITY	Monthly Electric for FY		184.65	.03	
427	0	COLONIAL LIFE		02/16/2023	Regular		0.00	162.20	123500
	Payable #	Payable Type	Post Date	Payable Descript		Discount Amount			123500
	INIVOQQ44.67	Account Number		nt Name	Item Description		tion Amount		
	INV0001167	Invoice 401-000-9001	02/02/2023	Colonial		0.00		.69	
	INIV/0001357	27 Table 9 Tab		Liabilities	Colonial		77.69		
	INV0001257	Invoice 401-000-9001	02/16/2023	Colonial Liabilities	Colonial	0.00		.51	
			7 ay:011	Liabilities	Colonial		85.51		
541		CRYSTAL SPRINGS		02/16/2023	Regular		0.00	104.48	123501
	Payable #	Payable Type	Post Date	Payable Descripti		Discount Amount	Payable Amou		
	<u>INV0001250</u>	Account Number Invoice		t Name	Item Description		tion Amount		
	11440001250	401-020-2219	02/13/2023 SUPPLU	Monthly Water Do ES - GENERAL OFFI	elivery Monthly Water Deliver	0.00		.48	
		control of the contro	3011211	LS - GLNERAL OFFI	Monthly water beliver	У .	104.48		
556		CULLIGAN ABQ LLC		02/16/2023	Regular		0.00	47.68	123502
	Payable #	Payable Type	Post Date	Payable Descripti	on	Discount Amount	Payable Amou		
	277162	Account Number Invoice	Accoun		Item Description		tion Amount		
		401-007-2219	02/15/2023 SUPPLIE	CULLIGAN PAYME S - GENERAL OFFI	N I CULLIGAN PAYMENT	0.00	***	.68	
		**************************************	0011 212	.o GENERAL OTT	COLLIGAN PATIVIENT		47.68		
438		DE LAGE LANDEN FINANCI	AL SERVICE	02/16/2023	Regular		0.00	577.04	123503
	Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount	Payable Amou		
	7890936	Account Number	Account		Item Description		tion Amount		
	7030330	Invoice 401-050-2284	02/15/2023 FOLUPIA	Monthly Lease/Co IENT LEASES	ontract- Copier Monthly Lease/Contrac	0.00	577.	04	
		Andrew Entering Strage Strage College	EQUII II	IENT ELASES	Monthly Lease/Contrac	t- Copier	577.04		
4383		DE LAGE LANDEN FINANCI	AL SERVICE	02/16/2023	Regular		0.00	285,48	123504
	Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount		ınt	
	78931693	Account Number Invoice	Account		Item Description		tion Amount		
	<u> </u>	690-009-2284	02/15/2023 CONTRA	Monthly Lease/Co	ntract- Copier Monthly Lease/Contrac	0.00	285.	48	
		**************************************	COMME	CI EQUITIVENT	Widniting Lease/Contrac	t- Copier	285.48		
4383		DE LAGE LANDEN FINANCIA	AL SERVICE	02/16/2023	Regular		0.00	361.84	123505
	Payable #	Payable Type	Post Date	Payable Description		Discount Amount		nt	
	78931674	Account Number Invoice		: Name	Item Description		tion Amount		
•	ferritaria de la companya del companya del companya de la companya	401-008-2284		Monthly Lease/Co QUIPMENT	ntract- Copier Monthly Lease/Contrac	0.00	361.	84	
					monthly Lease, contrac	t- copiei	361.84		
4383		DE LAGE LANDEN FINANCIA	AL SERVICE	02/16/2023	Regular		0.00	387.71	123506
J	Payable #	Payable Type	Post Date	Payable Description		Discount Amount		nt	
	78931681	Account Number Invoice	Account 02/15/2023		Item Description		tion Amount		
•	<u> </u>	401-040-2284		Monthly Lease/Cor ENT LEASES	ntract- Copier Monthly Lease/Copier	0.00	387.	71	
		······································	20011	EIVI EEASES	Monthly Lease/Copiei		387.71		
4383		DE LAGE LANDEN FINANCIA	AL SERVICE	02/16/2023	Regular		0.00	758.61	123507
ı	Payable #	Payable Type		Payable Description		Discount Amount		nt	
-	78745728/78988	Account Number Invoice	Account 02/16/2023		Item Description		ion Amount		
ď		401-030-2284		ENT LEASES	OF COPY MACHINE FEB 2023	0.00	758.6	51	
		401-030-2284		ENT LEASES	MARCH 2023/ACCT#132	29484	430.95 327.66		
4.00					,		227.50		
4834		DELTA DENTAL OF NEW ME	EXICO INC	02/16/2023	Regular		0.00	2,322.31	123508

Check Report						Date Rai	nge: 02/03/202	23 - 02/16/2
Vendor Number	Vendor Name		Payment Date	Payment Type	Discount Am		ment Amount	
Payable #	Payable Type	Post Date	Payable Descript	tion	Discount Amount			· · · · · · · · · · · · · · · · · · ·
	Account Number	Acco	ount Name	Item Description		tion Amoun		
INV0001258	Invoice	02/16/2023	Dental Insurance		0.00	1	,529.85	
	<u>401-000-9001</u>	Payr	oll Liabilities	Dental Insurance		1,529.8	5	
INV0001259	Invoice	02/16/2023	Dental Insurance		0.00		792.46	
	401-000-9001	Payr	oll Liabilities	Dental Insurance		792.40		
4400								
4123	FIRST VETERINARY SUPPL		02/16/2023	Regular		0.00		123509
Payable #	Payable Type	Post Date	Payable Descript		Discount Amount			
5/5/122	Account Number		unt Name	Item Description		tion Amoun	t	
<u>5C5433</u>	Invoice	02/13/2023		or euthanasia of animals	0.00		391.25	
	401-082-2115	SUPI	PLIES - PHARMACY	Fatal + solution for eu	thanasia o	391.25	5	
019	GLOBE LIFE & ACCIDENT I	NSHRANCE	02/16/2023	Regular		0.00		
Payable #	Payable Type	Post Date	Payable Descript	_	Discount America	0.00		123510
•	Account Number		unt Name	Item Description	Discount Amount	Payable A tion Amoun		
INV0001262	Invoice	02/16/2023	Globe Life Insura	•	0.00		-	
	401-000-9001		oll Liabilities	Globe Life Insurance	0.00	163.00	163.00	
		,	-	Industrie		103.00	,	
86	GUSTIN HARDWARE, INC.		02/16/2023	Regular		0.00	117.54	123511
Payable #	Payable Type	Post Date	Payable Descript	ion	Discount Amount	Payable A		
	Account Number	Acco	unt Name	Item Description		ion Amoun		
<u>348035</u>	Invoice	02/14/2023	Parts & Supplys		0.00		117.54	
	<u>401-087-2215</u>	MAIN	ITENANCE & REPAIR	Parts & Supplys		117.54	ļ	
214	LIABTIC TRUCTING PTUNCE		((
Payable #	HART'S TRUSTWORTHY HA Payable Type		02/16/2023	Regular		0.00		123512
r dyddie w	Account Number	Post Date	Payable Descripti unt Name		Discount Amount	•		
A80819	Invoice	02/14/2023	Open P/O for part	Item Description		ion Amount		
	401-015-2215		TENANCE & REPAIR		0.00		39.51	
	401-016-2215		TENANCE & REPAIR	Open P/O for parts & s Open P/O for parts & s		3.59		
	401-023-2215		ITENANCE & REPAIR	Open P/O for parts & s		3.59		
	401-024-2215		ITENANCE & REPAIR	Open P/O for parts & s		3.59		
	401-027-2215		ITENANCE & REPAIR	Open P/O for parts & s		3.59		
	401-036-2215		ITENANCE & REPAIR	Open P/O for parts & s		3.59		
	401-037-2215		ITENANCE & REPAIR	Open P/O for parts & s		3.59		
	401-053-2215		ITENANCE & REPAIR	Open P/O for parts & s		3.59 3.60		
	401-056-2215		TENANCE & REPAIR	Open P/O for parts & s		3.60		
	401-082-2215		TENANCE & REPAIR	Open P/O for parts & s		3.59		
	911-080-2215		TENANCE & REPAIR	Open P/O for parts & s		3.59		
				•				
14	HART'S TRUSTWORTHY HA	RDWARE	02/16/2023	Regular		0.00	53.94	123513
Payable #	Payable Type	Post Date	Payable Descripti	on	Discount Amount	Payable A	mount	
400000	Account Number		ınt Name	Item Description	Distribut	ion Amount		
<u>A80929</u>	Invoice	02/14/2023	Open P/O for part		0.00		53.94	
	<u>401-015-2215</u>		TENANCE & REPAIR	Open P/O for parts & s		4.91		
	401-016-2215		TENANCE & REPAIR	Open P/O for parts & s		4.91		
	<u>401-023-2215</u>		TENANCE & REPAIR	Open P/O for parts & s		4.91		
	<u>401-024-2215</u>		TENANCE & REPAIR	Open P/O for parts & s		4.91		
	<u>401-027-2215</u>		TENANCE & REPAIR	Open P/O for parts & s		4.90		
	<u>401-036-2215</u>		TENANCE & REPAIR	Open P/O for parts & s		4.90		
	<u>401-037-2215</u>		TENANCE & REPAIR	Open P/O for parts & s		4.90		
	<u>401-053-2215</u>		TENANCE & REPAIR	Open P/O for parts & s		4.90		
	<u>401-056-2215</u>		TENANCE & REPAIR	Open P/O for parts & s		4.90		
	<u>401-082-2215</u> <u>911-080-2215</u>		TENANCE & REPAIR	Open P/O for parts & s		4.90		
	277-000-5512	MAIN	TENANCE & REPAIR	Open P/O for parts & s	upplys	4.90		
14	HART'S TRUSTWORTHY HA	RUWA DE	02/16/2022	Pogular		2 22	_	
	INOSTWORTH HA	UDANWIE	02/16/2023	Regular	!	0.00	24.78	123514

/2023

Cneck Report						D-	to Donas, 02/02/2	000 0011010
Vendor Number	Vendor Name			_			te Range: 02/03/20	
Payable #			Payment Date	Payment Type	Discoun	t Amount	Payment Amoun	t Number
rayable #	Payable Type	Post Date	Payable Descripti	on	Discount Amo	unt Pay	able Amount	
	Account Number	Acc	ount Name	Item Description		ribution A		
<u>A80254</u>	Invoice	02/14/2023	Open P/O for part	s & supplies		0.00		
	401-015-2215	MA	INTENANCE & REPAIR	Open P/O for parts &		7.00	24.78	
	401-016-2215						2.25	
			NTENANCE & REPAIR	Open P/O for parts &	supplys		2.25	
	401-023-2215		NTENANCE & REPAIR	Open P/O for parts &	supplys		2.25	
	<u>401-024-2215</u>	MAI	NTENANCE & REPAIR	Open P/O for parts &	supplys		2.25	
	<u>401-027-2215</u>	MAI	NTENANCE & REPAIR	Open P/O for parts &			2.26	
	401-036-2215		NTENANCE & REPAIR	Open P/O for parts &				
	401-037-2215		NTENANCE & REPAIR				2.26	
	401-053-2215			Open P/O for parts &			2.26	
			NTENANCE & REPAIR	Open P/O for parts & :			2.25	
	<u>401-056-2215</u>	MAI	NTENANCE & REPAIR	Open P/O for parts & :	supplys		2.25	
	<u>401-082-2215</u>	MAI	NTENANCE & REPAIR	Open P/O for parts & s			2.25	
	911-080-2215		NTENANCE & REPAIR	Open P/O for parts & s				
			THE TOTAL OF THE TAIN	open 70 for parts &	supplys		2.25	
4910	HIGHER STANDARDS A	ALITOMACTIVE	00/10/00-					
			02/16/2023	Regular		0.00	73.00	123515
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amo	unt Pav	able Amount	
	Account Number	Acco	unt Name	Item Description		ibution Ar		
<u>3794</u>	Invoice	02/15/2023	Oil change for anin					
	401-082-2201		NTENANCE & REPAIR			.00	73.00	
		IVIAIII	VIENANCE & REPAIR	Oil change for animal o	control tr		73.00	
4339	LIBERTAL AND							
	LIBERTY NATIONAL LIF	E INSURANCE	02/16/2023	Regular		0.00	737.60	123516
Payable #	Payable Type	Post Date	Payable Description	n	Discount Amo			123310
	Account Number	Acco	unt Name	Item Description				
INV0001174	Invoice	02/02/2023	Liberty Life Insuran			ibution Ar		
**************************************	401-000-9001				0	.00	162.86	
	401-000-9001	Payro	oll Liabilities	Liberty LIfe Insurance		1	.62.86	
INV0001175	Invoice	02/02/2023	Liberty Life Insuran	re	0	00		
	401-000-9001		oll Liabilities		U	.00	205.94	
			ni rigniiriez	Liberty Life Insurance		2	.05.94	
<u>INV0001264</u>	Invoice	02/16/2023	Liberty Life Insuran	ce	n	.00	162.00	
	401-000-9001	Pavro	oll Liabilities	Liberty Life Insurance	U		162.86	
INI\			, ii Liabilitics	Liberty Life mourance		1	62.86	
INV0001265	Invoice	02/16/2023	Liberty Life Insuran	ce	0	.00	205.94	
	<u>401-000-9001</u>	Payro	oll Liabilities	Liberty Life Insurance	•			
		•		alwardy Life modrance		2	05.94	
1961	MCT INDUSTRIES		02/16/2022	Describer				
Payable #	· ·	D4 D-1	02/16/2023	Regular		0.00	2,005.26	123517
i dyddie m	Payable Type	Post Date	Payable Description	n	Discount Amou	ınt Paya	ble Amount	
	Account Number	Accou	ınt Name	Item Description		bution An		
<u>INV0001291</u>	Invoice	02/15/2023	Chain, Bearings, an	d sprocket For Volvo s		00		
	402-060-2244	MAIN					2,005.26	
	***************************************	140/3114	TENANCE & REPAIR	Chain, Bearings, and sp	procket F	2,0	05.26	
721	MODIADTY FOODS							
	MORIARTY FOODS		02/16/2023	Regular		0.00	98.80	123518
Payable #	Payable Type	Post Date	Payable Description	n	Discount Amou	nt Pava		
	Account Number	Accou	ınt Name	Item Description		bution Am		
9.22/10,22	Invoice	02/14/2023		PLUS CURRENT AMO				
	692-049-2283					00	98.80	
		VICTII	VI 3 SUPPORT	PAST DUE AMOUNT PLU	JS CURR	!	98.80	
1007								
1907	NEW MEXICO STATE UI	VIVERSITY	02/16/2023	Regular		0.00	24,528.50	122510
Payable #	Payable Type	Post Date	Payable Description	1	Discount Amou		LT,520,50	123319
	Account Number	Accou						
INV0001288	Invoice			Item Description	Distri	bution Am	ount	
111111111111111111111111111111111111111		02/15/2023	CES Support FY22-2		0.0	00	24,528.50	
	<u>401-005-2261</u>	CONTI	RACT - EXTENSION	CES Support FY22-23 (2)	nd, 3rd,	24.52	28.50	
				•	,	,		
4987	NEW YORK LIFE		02/16/2023	Regular		0.00		
Payable #	Payable Type	Post Date	Payable Description	=		0.00		123520
•					Discount Amou			
INIV/0004476	Account Number			Item Description	Distrii	oution Am	ount	
INV0001176	Invoice	02/02/2023	New York Life Insura	ince	0.0		62.00	
	<u>401-000-9001</u>	Payrol	Liabilities	New York Life Insurance			52.00	
INV0001177	Invoice	02/02/2022					,c.UU	
***************************************		02/02/2023	New York Life Insura		0.0	00	78.43	
	<u>401-000-9001</u>	Payroli	Liabilities	New York Life Insurance		7	78.43	
INV0001266	Invoice	02/16/2023	New York Life Insura	neo				
		0-1 ±01 ±0±3	wew rork tile insura	nce	0.0	U	62.00	

						Date Range:	02/03/20	23 - 02/16/
Vendor Number	Vendor Name 401-000-9001	Payroll	Payment Date Liabilities	Payment Type New York Life Insurance	Discount A r e	nount Paymen 62.00		
INV0001267	Invoice 401-000-9001	02/16/2023 Payroll	New York Life Insu Liabilities	rance New York Life Insurance	0.00 e	78.43	.43	
4664 Payable #	NM HUMAN SERVICES DE Payable Type Account Number	Post Date	02/16/2023 Payable Description	Regular n Item Description	Discount Amount		79,372.49 u nt	123521
<u>1st gtr2023</u>	Invoice 414-019-2291	02/15/2023		ETY CARE NET POOL 1ST QTR 2023 SAFETY C	0.00		.49	
096	NM IAAO		02/16/2023	Dogular				
Payable #	Payable Type Account Number	Post Date Accour	Payable Descriptio	Regular n Item Description	Discount Amount	0.00 Payable Amoution Amount		123522
INV0001199	Invoice 401-027-2269	01/31/2023	IAAO DUES FOR RE	•	0.00		.00	
.096	NM RETIREE HEALTH-CAR	RE AUTHORI	02/16/2023	Regular		0.00	F 440 44	422522
Payable #	Payable Type Account Number	Post Date Accoun	Payable Descriptio		Discount Amount		5,448.11 Int	123523
<u>INV0001206</u>	Invoice 401-000-9001	02/02/2023 Payroll	Retiree Health Care Liabilities	•	0.00		.19	
INV0001216	Invoice 401-000-9001	02/06/2023 Payroli	Retiree Health Care Liabilities	Retiree Health Care	0.00	63. 63.99	99	
INV0001240	Invoice 401-000-9001	02/13/2023 Payroll	Retiree Health Care Liabilities		0.00	10.	80	
INV0001271	Invoice 401-000-9001	02/16/2023	Retiree Health Care		0.00	10.80 5,320. 5,320.13	13	
344	NM TRD/PTD		02/16/2023	Regular		0.00		
Payable #	Payable Type Account Number	Post Date Accoun	Payable Description	•	Discount Amount	0.00 Payable Amou tion Amount		123524
INV0001235	Invoice 401-040-2266	02/09/2023		UNDAMENTALS OF RE IAAO COURSE 101 FUND	0.00	420. 420.00	00	
660	Patterson, Jayda		02/45/2020					
Payable #	Payable Type Account Number	Post Date	02/16/2023 Payable Description		Discount Amount			123525
<u>17281127</u>	Invoice 411-092-2266	01/31/2023	Patterson PALS Rein		0.00	tion Amount 319.	00	
	411-092-2266			Patterson PALS Reimbur Patterson PALS Reimbur		249.00 70.00		
514 Payable #	PERSONNEL EVALUATION Payable Type	INC. Post Date	02/16/2023 Payable Description	Regular	Diameter Control	0.00		123526
46860	Account Number Invoice	Account 02/15/2023	Name Personnel Profile Ev	Item Description aluations	0.00	Payable Amou tion Amount 50.		
	911-080-2272	CONTRA	CT - PROFESSION	Personnel Profile Evalua	tions	50.00		
528 Payable #	PETERS, NICHOLE Payable Type	Post Date	02/16/2023 Payable Description	Regular	Discount Amount	0.00 Pavable Amou		123527
INV0001251	Account Number Invoice	Account		Item Description		tion Amount		
	911-085-2266	EMPLOY	EE TRAINING	CPR Renewal - S. Carroll		20.00		
	PRE-PAID LEGAL SERVICES,	INC		Regular		0.00	417.84	123528
021 Payable #	Payable Type	Post Date	Payable Description		Discount Amount	Pavahle Amou	nt	
Payable # INV0001173		Post Date Account 02/02/2023 Payroll Li	Legal Shield	Item Description	Discount Amount Distribut 0.00	Payable Amou ion Amount 208.9		

						Date	e Range: 02/03	/2023	- 02/16
Vendor Number	Vendor Name 401-000-9001	Payro	Payment Date Il Liabilities	Payment Type Legal Shield	Discount	Amount	Payment Amo		
4832 Payable #	PRESBYTERIAN HEALTH Payable Type	PLAN Post Date	02/16/2023 Payable Descriptio	Regular on	Discount Amou	0.00	81,480	5.14 1	123529
INV0001178	Account Number Invoice 401-000-9001	02/02/2023	nt Name Presbyterian Healtl Il Liabilities	Item Description	Distri 0.	bution A m 00			
INV0001179	Invoice 401-000-9001	02/02/2023 Payrol	Presbyterian Health I Liabilities		0.	00	13,755.06 55.06		
INV0001268	Invoice 401-000-9001	02/16/2023 Payrol	Presbyterian Health I Liabilities		0.	25,75 26,16	26,166.26		
INV0001269	Invoice 401-000-9001	02/16/2023 Payrol	Presbyterian Health Liabilities		0.	•	13,755.06		
3858	PRESBYTERIAN MEDICAL		02/16/2023	Regular		0.00	15,004	.00 1	23530
Payable #	Payable Type Account Number		Payable Description of Name	n Item Description	Discount Amou Distri	nt Payal oution Am	le Amount		
<u>Dec-22</u>	Invoice <u>616-018-2272</u>	02/13/2023 CONTF	MFHC-RPHCA ACT - PROFESSION	MFHC-RPHCA	0.1		7,502.00 2.00		
<u>Jan-23</u>	Invoice 616-018-2272	02/13/2023 CONTR	MFHC-RPHCA ACT - PROFESSION	MFHC-RPHCA	0.0		7,502.00 2.00		
859	PRUDENTIAL OVERALL SU	IPPLY		Regular		0.00	453	.70 12	22521
Payable #	Payable Type Account Number	Post Date Accour	Payable Description	า Item Description	Discount Amou		le Amount		23331
<u>450660882</u>	Invoice 401-065-2236	02/14/2023	Prudential Overall s		0.0		453.70 3,70		
859	PRUDENTIAL OVERALL SU	DDIV			··· ,		3.70		
Payable #	Payable Type	Post Date	02/16/2023 Payable Description	Regular 1	Discount Amou	0.00 nt Pavab	100. ie Amount	.60 12	23532
450660881	Account Number Invoice	Accoun 02/14/2023	t Name Prudential Overall su	Item Description	Distrik	ution Amo			
Security Security Control of Cont	401-015-2203			appiy Prudential Overall supp	o.c ly		100.60 0.60		
859 Payabie #	PRUDENTIAL OVERALL SU Payable Type			Regular		0.00		75 12	23533
450660879	Account Number	Post Date Accoun		Item Description	Discount Amour Distrib	it Payab ution Amo			
13033355	401-016-2203	02/14/2023 MAINTE	Prudential Overall su ENANCE & REPAIR I	ıpply - Judicial Prudential Overall supp	0.0 ly		57.75 7.75		
07 Barralda #	QWEST CORPORATION			Regular		0.00	116.	83 12	23534
Payable #	Payable Type Account Number	Post Date Accoun	Payable Description t Name I	tem Description	Discount Amour Distrib	t Payabl ution Amo	le Amount		
02.23 2550	Invoice 401-096-2207	02/15/2023 TELECO	Monthly Fax Charges		0.0	0	116.83 5.83		
7	QWEST CORPORATION		02/16/2023 F	Regular		0.00		C4	
Payable #	Payable Type Account Number	Post Date Account	Payable Description	tem Description	Discount Amoun		e Amount	64 12	3535
02.23 5104	Invoice 405-091-2207	02/15/2023	Monthly Fax Charges		O.O		66.64		
7 .			00/10/5555			00	5.64		
Payable #	QWEST CORPORATION Payable Type Account Number		Payable Description		Discount Amoun		e Amount	00 12:	3536
02.23 5294	Invoice	Account 02/15/2023	Monthly Fax Charges	tem Description	Distrib	ution Amo	unt 272.00		

107

401-096-2207

QWEST CORPORATION

Monthly Fax Charges

02/16/2023

Monthly Fax

Regular

TELECOMMUNICATIONS

67.14 123537

0.00

0.00

272.00

272.00

Check Report					I	Date Range: 02/03/20	23 - 02/16/202
Vendor Number Payable #	Vendor Name Payable Type		Payment Date Payable Descripti	on	Discount Amount Pa	•	Number
02,23 4381	Account Number	Account N		Item Description	Distribution		
<u> </u>	Invoice <u>401-096-2207</u>		Aonthly Fax Char MUNICATIONS	ges Monthly Fax	0.00	67.14 67.14	
				,		07121	
107	QWEST CORPORATION	David David	02/16/2023	Regular	0.0		123538
Payable #	Payable Type Account Number	Post Date P Account N	'ayable Descripti	on Item Description	Discount Amount Pa	•	
02.23.4068	Invoice		Nonthly Fax Char	•	Distribution 0.00	245.01	
	405-091-2207		MUNICATIONS	Monthly Fax Charges	0.00	245.01	
107	OWEST CORDODATION		02/45/2022	Davids.		_	
Payable #	QWEST CORPORATION Payable Type	Post Date P	02/16/2023	Regular	0.0		123539
r dyddie #	Account Number	Account N	'ayable Descripti Jame	Item Description	Discount Amount Pa Distribution	•	
02.23 353B	Invoice		Monthly Fax Char		0.00	67.14	
	401-096-2207		MUNICATIONS	Monthly Fax	0.00	67.14	
107	OLUGET CORRORATION		22/12/222				
Payable #	QWEST CORPORATION Payable Type	Post Date P	02/16/2023 ayable Description	Regular	0.00		123540
i ayabie #	Account Number	Account N	•	Item Description	Discount Amount Pa Distribution	•	
02,23 3237	Invoice		Ionthly Fax Char	•	0.00	126.30	
	401-016-2207		MUNICATIONS	Monthly Fax Charges		126.30	
107	OWEST CORDODATION		02/10/2022	Dl			
Payable #	QWEST CORPORATION Payable Type	Post Date P	02/16/2023 ayable Description	Regular	0.00		123541
· ajabic ii	Account Number	Account N		Item Description	Discount Amount Pa Distribution	•	
02.23 2885	Invoice		onthly Fax Char	•	0.00	63,72	
	401-027-2207	TELECOMI	MUNICATIONS	Monthly Fax Charges		63.72	
107	QWEST CORPORATION		02/16/2023	Regular	0.00	2.04	420542
Payable #	Payable Type	Post Date P	ayable Description	=	Discount Amount Pa	- 0.0.	123542
·	Account Number	Account N	•	Item Description	Distribution		
02.23 1022	Invoice	02/15/2023 N	lonthly Fax Char៖	ges	0.00	3.84	
	911-080-2207	TELECOM	MUNICATIONS	Monthly Fax Charges		3.84	
107	QWEST CORPORATION		02/16/2023	Regular	0.00	3837	123543
Payable #	Payable Type	Post Date Pa	ayable Description	•		ayable Amount	123343
	Account Number	Account N	ame	Item Description	Distribution		
02.23 1277	Invoice		Ionthly Fax Charg	•	0.00	38.37	
	401-096-2207	TELECOM	MUNICATIONS	Monthly Fax		38.37	
107	QWEST CORPORATION		02/16/2023	Regular	0.00	0 67.14	123544
Payable #	Payable Type	Post Date Pa	ayable Description	on	Discount Amount Pa		,
	Account Number	Account N		Item Description	Distribution	Amount	
02.23 4362	Invoice		lonthly Fax Chare	•	0.00	67.14	
	401-096-2207	TELECOM	MUNICATIONS	Monthly Fax		67.14	
107	QWEST CORPORATION		02/16/2023	Regular	0.00	195.58	123545
Payable #	Payable Type	Post Date Pa	ayable Descriptio	on	Discount Amount Pa		
02.22.4425	Account Number	Account N		Item Description	Distribution		
02,23 4425	Invoice 401-037-2207		Ionthly Fax Charе ЛИNICATIONS	ges Monthly Fax Charges	0.00	195.58	
		TELECOMIN	MONICATIONS	Monuny rax Charges		195.58	
107	QWEST CORPORATION		02/16/2023	Regular	0.00	275.47	123546
Payable #	Payable Type		ayable Description		Discount Amount Pa	-	
02.23 5010	Account Number Invoice	Account N		Item Description	Distribution		
02,23 3010	401-036-2207		Ionthly Fax Charg AUNICATIONS	ges Monthly Fax Charges	0.00	275.47	
		I LLLCOIVIII		Monthly Fax Charges		275.47	

02/16/2023

Regular

QWEST CORPORATION

107

124.08 123547

0.00

Date Range: 02/03/2023 - 02/16/2023

Crieck Report						Date Range: 02/03	/202	3 - 02/16/20
Vendor Number Payable #	Vendor Name Payable Type Account Number	Post Date Accoun	Payable Description	Payment Type on Item Description	Discount Amount	nount Payment Amo Payable Amount ition Amount	unt	Number
02.23 3165	Invoice 401-096-2207	02/15/2023	Monthly Fax Charg	•	0.00			
4843 Payable #	RELIANCE STANDARD DISA Payable Type Account Number	Post Date Accoun		Item Description	Distribu	Payable Amount tion Amount	2.53	123548
<u>INV0001170</u>	Invoice 401-000-9001	•	Disability Insurance Liabilities	Disability Insruance	0.00	627.80 627.80		
INV0001260	Invoice 401-000-9001	02/16/2023 Payroll I	Disability Insurance Liabilities	e Disability Insruance	0.00	614.73 614.73		
4835 Payable #	RELIANCE STANDARD LIFE Payable Type Account Number	INSURANCE Post Date Account	02/16/2023 Payable Descriptio t Name	Regular n Item Description		0.00 2,222 Payable Amount	2.74	123549
INV0001180	Invoice 401-000-9001	02/02/2023 Payroll I	Reliance Life Insura Liabilities	•	0.00			
INV0001183	Invoice 401-000-9001	02/02/2023 Payroll I	Reliance Suppleme Liabilities	ntal Life Reliance Supplemental	0.00 Life	554.46 554.46		
INV0001184	Invoice 401-000-9001	02/02/2023 Payroll I	Reliance Suppleme Liabilities	ntal Life Reliance Supplemental	0.00 Life	32.17 32.17		
<u>INV0001270</u>	Invoice 401-000-9001	02/16/2023 Payroll I	Reliance Life Insura Liabilities	ince Reliance Life Insurance	0.00	536.25 536.25		
INV0001273	Invoice 401-000-9001	02/16/2023 Payroll I	Reliance Suppleme Liabilities	ntal Life Reliance Supplemental	0.00 Life	536.44 536.44		
<u>INV0001274</u>	Invoice 401-000-9001	02/16/2023 Payroll I	Reliance Suppleme Liabilities	ntal Life Reliance Supplemental	0.00 Life	32.17 32.17		
4844 Payable #	RELIANCE STANDARD VISION Payable Type Account Number	ON Post Date Account	02/16/2023 Payable Descriptio t Name	Regular n Item Description		0.00 1,18: Payable Amount	1.92	123550
INV0001186	Invoice 401-000-9001	02/02/2023 Payroll L	Reliance Vision Liabilities	Reliance Vision Insuran	0.00 ce	430.18 430.18		
INV0001187	Invoice 401-000-9001	02/02/2023 Payroll L	Reliance Vision Liabilities	Reliance Vision Insuran	0.00 ce	172.48 172.48		
INV0001276	Invoice 401-000-9001	02/16/2023 Payroll L	Reliance Vision Liabilities	Reliance Vision Insuran	0.00 ce	406.78 406.78		
INV0001277	Invoice 401-000-9001	02/16/2023 Payroll L	Reliance Vision Liabilities	Reliance Vision Insuran	0.00 ce	172.48 172.48		
5426 Payable #	SENERGY PETROLEUM, LLC Payable Type Account Number	Post Date Account	02/16/2023 Payable Descriptio t Name	Regular n Item Description		0.00 11,909 Payable Amount Ition Amount	9.61	123551
<u>INV0001245</u>	Invoice 402-060-2202	02/13/2023 SUPPLIE	Fuel For Road Depa S - VEHICLE FUEL	ortment Fleet Fuel For Road Departm	0.00 ent Fleet	8,617.64 8,617.64		
INV0001292	Invoice 402-060-2202	02/16/2023 SUPPLIE	Fuel For Road Depa S - VEHICLE FUEL	artment Fleet Fuel For Road Departm	0.00 ent Fleet	3,291.97 3,291.97		
5323 Payable #	SOUTHWEST COPY SYSTEM Payable Type Account Number	1S Post Date Account	02/16/2023 Payable Descriptio t Name	Regular n Item Description		0.00 Payable Amount	6.24	123552
<u>505573</u>	Invoice 401-030-2221	02/09/2023 PRINTIN	Copy Overages IG/PUBLISHING/A	Monthly Copy Overage	0.00 s	6.24 6.24		
3978	STAPLES BUSINESS ADVAN	TAGE	02/16/2023	Regular		0.00 2	6.30	123553

Manadan M			_				Date Kange	1 02/03/202	23 - 02/16/20
Vendor Number	Vendor Name		Payment Date	Payment Type			ount Paymei		Number
Payable #	Payable Type	Post Date	Payable Description		Discount a	Amount	Payable Amo	ount	
25222222	Account Number		ınt Name	Item Description		Distribut	tion Amount		
3522999943	Invoice	02/09/2023	Office Supplies			0.00	20	6.30	
	401-030-2219	SUPPL	LIES - GENERAL OFFI	Storage Boxes Pack of :	1.0		26.30		
2856	SUPER 8 MOTEL		02/16/2023	Regular			0.00	2 470 25	122554
Payable #	Payable Type	Post Date	Payable Description	-	Discount	Amaint		2,478.35	123554
. ajabic n	Account Number		int Name	Item Description			Payable Amo	ount	
INV0001290	Invoice	02/15/2023		Program Victim Lodgin				0.05	
	692-049-2283		M'S SUPPORT			0.00	2,478	8.35	
	692-049-2283		M'S SUPPORT	Invoice # 500-399544			198.99		
	692-049-2283		M'S SUPPORT	Invoice # 757-362181			298.49		
	692-049-2283		M'S SUPPORT	Invoice # 371-998979			397.98		
	692-049-2283		M'S SUPPORT	Invoice # 869-097863			100.63		
	692-049-2283		M'S SUPPORT	Invoice # 007-865331			397.98		
	692-049-2283		M'S SUPPORT	Invoice # 205-205RDW			497.48		
	692-049-2283		и'S SUPPORT	Invoice # 015-555241			198.99		
	692-049-2283		и'S SUPPORT	Invoice # 007-865331 Invoice # 256-928250			284.92		
	<u> </u>	VICTIN	M 3 30FFORT	IIIVOICE # 250-928250			102.89		
5296	THE MASTER'S TOUCH, LLC	2.	02/16/2023	Regular			0.00	453.56	123555
Payable #	Payable Type	Post Date	Payable Description	on	Discount A	Amount	Payable Amo		
	Account Number	Accou	nt Name	Item Description			ion Amount		
INV0001164	Invoice	01/30/2023	MAILING SERVICES	S		0.00		3.56	
	<u>401-040-2221</u>	PRINT	ING/PUBLISHING/A	MAILING SERVICES			453.56		
83	TNT ESTANCIA		02/16/2023	Regular			0.00	105.00	123556
Payable #	Payable Type	Post Date	Payable Description	on	Discount A	Amount	Payable Amo	unt	
	Account Number	Accou	nt Name	Item Description		Distribut	ion Amount		
INV0001233	Invoice	02/09/2023	Alternative preven	tion activities		0.00	109	5.00	
	<u>605-013-2271</u>	CONT	RACT - OTHER SERV	Alternative prevention	activities		105.00		
1335	TORRANCE COUNTY		02/16/2023	Regular			0.00	02.00	400557
Payable #	Payable Type	Post Date	Payable Description		Discount				123557
	Account Number		nt Name	Item Description			Payable Amo	unt	
INV0001275		02/16/2023	Torrance County P			0.00		2.00	
	401-000-9001	•	Liabilities	Torrance County Prope	rty Tax	0.00	93,98	3.98	
		•			, ,		33.30		
5339	US BANK CORPORATE PAY	MENT SYSTEM	02/16/2023	Regular			0.00	21,093.27	123558
Payable #	Payable Type	Post Date	Payable Description	n	Discount A	Amount	Payable Amo	unt	
	Account Number	Accou	nt Name	Item Description		Distribut	ion Amount		
<u>2.23fuel</u>	Invoice	02/14/2023	FEBRUARY 2023 FU	JEL FOR ALL DEPARTME		0.00	21,093	3.27	
	<u>401-008-2202</u>	SUPPL	IES - VEHICLE FUEL	PZ			160.58		
	<u>401-010-2202</u>	SUPPL	IES - VEHICLE FUEL	MANAGER			70.00		
	<u>401-030-2202</u>	SUPPL	IES - VEHICLE FUEL	TREASURER			190.38		
	401-050-2202	SUPPL	IES - VEHICLE FUEL	LATE FEE			194.92		
	401-050-2202	SUPPLI	IES - VEHICLE FUEL	SHERIFF			13,034.59		
	401-065-2202	SUPPLI	IES - VEHICLE FUEL	MAINTENANCE			509.28		
	<u>401-082-2202</u>	SUPPL	IES - VEHICLE FUEL	ANIMAL			650.53		
	405-091-2202	SUPPLI	IES - VEHICLE FUEL	DIST 5 VFD			540.37		
	<u>406-091-2202</u>	SUPPLI	IES - VEHICLE FUEL	DIST			1,146.81		
	407-091-2202	SUPPLI	ES - VEHICLE FUEL	DIST			92.33		
	408-091-2202	SUPPLI	IES - VEHICLE FUEL	DIST			563.54		
	409-091-2202	SUPPLI	ES - VEHICLE FUEL	DIST			84.66		
	413-091-2202	SUPPLI	ES - VEHICLE FUEL	FIRE ADMIN			3,321.22		
	418-091-2202	SUPPLI	ES - VEHICLE FUEL	DIST			61.74		
	420-073-2202	SUPPLI	ES - VEHICLE FUEL	COMMUNITY MONITOR	₹		47.00		
	604-083-2202	SUPPLI	ES - VEHICLE FUEL	EMERGENCY MANAGER			182.25		
	605-013-2202	SUPPLI	ES - VEHICLE FUEL	DWI	•		89.13		
	690-009-2202	SUPPLI	ES - VEHICLE FUEL	DV			28.00		
	911-080-2202	SUPPLI	ES - VEHICLE FUEL	DISPATCH			125.94		

Check	Report
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Date Range: 02/03/2023 - 02/16/2023

creak Report							
Vendor Number	Vendor Name		Payment Date	Payment Type		t Payment Amount	
	Void		02/16/2023	Regular	0.0		123559
2787	WASHINGTON NATIONAL		02/16/2023	Regular	0.0		123560
Payable #	Payable Type	Post Date	Payable Description		Discount Amount P	•	
INIVAAA118A	Account Number		nt Name	Item Description	Distribution		
<u>INV0001189</u>	Invoice	02/02/2023	Washington Natio		0.00	39.98 39.98	
	401-000-9001	Payron	Liabilities	Washington National		39,90	
INV0001279	Invoice	02/16/2023	Washington Natio	nal Life	0.00	39.98	
	<u>401-000-9001</u>	Payroll	Liabilities	Washington National	Llfe	39.98	
			00/45/0000	- ·	0.0		100=01
5315	WEST PUBLISHING CORPO		02/16/2023	Regular	0.0		123561
Payable #	Payable Type	Post Date	Payable Description		Discount Amount P	-	
047427402	Account Number		nt Name	Item Description	Distribution		
<u>847437492</u>	Invoice	02/14/2023	SOFTWARE SUBSO		0.00	937.76	
	401-056-2269		RIPTIONS & DUES	SOFTWARE SUBSCRIP	· .	234.44	
	401-056-2269		RIPTIONS & DUES	SOFTWARE SUBSCRIP	· · · · · · · · · · · · · · · · · · ·	234.44	
	401-056-2269		RIPTIONS & DUES	SOFTWARE SUBSCRIP	•	234.44	
	401-056-2269	20B2CI	RIPTIONS & DUES	SOFTWARE SUBSCRIP	HON/IVIAR	234.44	
810	WILLARD, VILLAGE OF		02/16/2023	Regular	0.0	0 11226	123562
Payable #	Payable Type	Post Date	Payable Description	•	Discount Amount P		113302
rayable #	Account Number		nt Name	Item Description	Distribution		
355530/355600	Invoice	02/14/2023	Monthly Water Bi	•	0.00	112.36	
2222201220000	418-091-2210		ES - WATER	Monthly Water Billing		112.36	
		· · · · · · · · · · · · · · · · · · ·			•		
233	PUBLIC EMPLOYEES RETIR	EMENT	02/06/2023	Bank Draft	0.0	0 55.62	DFT0000243
Payable #	Payable Type	Post Date	Payable Descripti	on	Discount Amount P	ayable Amount	
•	Account Number	Accour	nt Name	Item Description	Distribution	•	
INV0001218	Invoice	02/06/2023	PERA Retirement	•	0.00	55.62	
4600000910000000000000000000000000000000	401-000-9001	Payroll	Liabilities	PERA Retirement		55.62	
448	NM TAXATION & REVENUE	E	02/06/2023	Bank Draft	0.0	0 94.57	DFT0000244
Payable #	Payable Type	Post Date	Payable Descripti	on	Discount Amount P	ayable Amount	
	Account Number	Accour	nt Name	Item Description	Distribution	Amount	
INV0001219	Invoice	02/06/2023	State Tax		0.00	94.57	
	<u>401-000-9001</u>	Payroll	Liabilities	State Tax		94.57	
1656	INTERNAL REVENUE SERVI		02/06/2023	Bank Draft	0.0		DFT0000245
Payable #	Payable Type	Post Date	Payable Descripti		Discount Amount P	=	
	Account Number		nt Name	Item Description	Distribution		
INV0001220	Invoice	02/06/2023	Federal Tax		0.00	827.86	
	<u>401-000-9001</u>	•	Liabilities	Federal Tax		336.10	
	<u>401-000-9001</u>	•	Liabilities	FICA Tax		398.56	
	401-000-9001	Payroll	Liabilities	Medicare Taxes		93.20	
440	NINA TAMATIONI O DEMENILI	-	02/05/2022	Bank Draft	0.0	220.62	DFT0000246
448	NM TAXATION & REVENUE	Post Date	02/06/2023 Payable Descripti		0.0 Discount Amount F		DF10000246
Payable #	Payable Type Account Number		nt Name	Item Description	Discount Amount F	-	
JNIV/0001331		02/06/2023	State Tax	item Description	0.00	229.62	
INV0001221	Invoice 401-000-9001		Liabilities	State Tax	0.00	229.62	
	401-000-3001	rayron	Liabilities	State Tax		223.02	
1656	INTERNAL REVENUE SERVI	ICE	02/06/2023	Bank Draft	0.0	00 1.236.75	DFT0000247
Payable #	Payable Type	Post Date	Payable Descripti		Discount Amount F	y	
	Account Number		nt Name	Item Description	Distribution	-	
INV0001222	Invoice	02/06/2023	Federal Tax		0.00	1,236.75	
	<u>401-000-9001</u>		Liabilities	FICA Tax		747.06	
	401-000-9001	•	Liabilities	Federal Tax		314.97	
	401-000-9001	•	Liabilities	Medicare Taxes		174.72	
		•					
233	PUBLIC EMPLOYEES RETIR	EMENT	02/13/2023	Bank Draft	0.0	00 55.62	DFT0000248

Check Report							Date Range	: 02/03/202	23 - 02/16/2023
Vendor Number	Vendor Name		Payment D	ate Payment	Туре	Discount Amo			
Payable #	Payable Type	Post Date	Payable Desc	ription		Discount Amount			
	Account Number	Acco	unt Name	item Desc	ription	Distribution	on Amount		
INV0001242	Invoice	02/13/2023	PERA Retirem	ent		0.00	5	5.62	
	401-000-9001	Payro	oll Liabilities	PERA Reti	rement		55.62		
448	NM TAXATION & REVENU	E	02/13/2023	Bank Draf	t	C	.00	6.05	DFT0000249
Payable #	Payable Type	Post Date	Payable Desc	ription		Discount Amount	Payable Amo		21 100002 15
	Account Number	Accor	unt Name	Item Desc	ription		on Amount		
INV0001243	Invoice	02/13/2023	State Tax			0.00		6.05	
	<u>401-000-9001</u>	Payro	ll Liabilities	State Tax			6.05		
1656	INTERNAL REVENUE SERVI	ICE	02/13/2023	Bank Draft	.	r	.00	97.05	DFT0000250
Payable #	Payable Type	Post Date	Payable Desc		•	Discount Amount	_		DF10000250
·	Account Number	Accor	unt Name	Item Desc	rintion		on Amount	Juni	
INV0001244	Invoice	02/13/2023	Federal Tax	item bese	приоп	0.00		7.05	
7637-C-000-00-00-00-00-00-00-00-00-00-00-00-	401-000-9001		oll Liabilities	FICA Tax		0.00	68.78	7.05	
	401-000-9001	•	Il Liabilities	Medicare	Tayor				
	401-000-9001	•	II Liabilities	Federal Ta			16.08		
			in clashicies	receiaira	^		2.19		
5380	VOYA HOLDINGS, INC.		02/16/2023	Bank Draft		0	.00	1.845.55	DFT0000251
Payable #	Payable Type	Post Date	Payable Desci	iption		Discount Amount	Payable Amo		
	Account Number	Accou	ınt Name	Item Desc	ription		n Amount		
INV0001278	Invoice	02/16/2023	Voya			0.00	1,84	5.55	
	<u>401-000-9001</u>	Payro	ll Liabilities	Voya			1,845.55		
233	PUBLIC EMPLOYEES RETIRI	EMENT	02/16/2023	Bank Draft		0	.00	44 250 77	DETAGOGGES
Payable #	Payable Type	Post Date	Payable Descr			Discount Amount			DFT0000252
•	Account Number		int Name	Item Desc	rintion		n Amount	Juni	
INV0001281	Invoice	02/16/2023	PERA Retirem		i i ption	0.00	44,250	27	
***************************************	401-000-9001		Il Liabilities	PERA Retir	amont	0.00	14,151,21	J. / /	
	401-000-9001	•	ll Liabilities	PERA Retir			30,099.56		
448	NM TAXATION & REVENUE	•	02/16/2022	David Duaft					
Payable #	Payable Type	Post Date	02/16/2023				.00		DFT0000253
i ayabic ii	Account Number		Payable Descr Int Name	•		Discount Amount	-	unt	
INV0001282	Invoice			Item Desc	ription		n Amount		
INVOCOTZOZ	401-000-9001	02/16/2023	State Tax	Challe Tarr		0.00	6,542	2.26	
	+01-000-3001	Payro	ll Liabilities	State Tax			6,542.26		
1656	INTERNAL REVENUE SERVIO		02/16/2023	Bank Draft		0	.00	40,244.67	DFT0000254
Payable #	Payable Type	Post Date	Payable Descr	iption		Discount Amount	Payable Amo		
	Account Number		nt Name	Item Descr	ription	Distributio	n Amount		
INV0001283	Invoice	02/16/2023	Federal Tax			0.00	40,244	1.67	
	<u>401-000-9001</u>	Payrol	ll Liabilities	Medicare 1	Гахеs		6,038.54		
	<u>401-000-9001</u>	Payrol	ll Liabilities	Federal Ta	x		13,359.09		
	<u>401-000-9001</u>	Payrol	l Liabilities	FICA Tax			20,847.04		
		Bank (Code Main Check	-					
	_		Payable	Payment					
	Payment Ty	· =	Count	Count	Discount	Payment			
	Regular Che		194	134	0.00	542,684.18			
	Manual Che		0	0	0.00	0.00			
	Voided Che		0	4	0.00	-725.68			
	Bank Drafts		12	12	0.00	95,476.39			
	EFT's	afficient Milater on common	7	7	0.00	394,284.30			

213

157

1,031,719.19

0.00

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	194	134	0.00	542,684.18
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	-725.68
Bank Drafts	12	12	0.00	95,476.39
EFT's	7	7	0.00	394,284.30
	213	157	0.00	1,031,719.19

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash	2/2023	1,031,719.19
			1,031,719.19



Agenda Item No. 10



Agenda Item No. 11-A



TORRANCE COUNTY RESOLUTION # 2023-

ACCEPTANCE AND APPROVAL OF THE FY2022 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 2022; and,

WHEREAS, the Torrance County Board of County Commissioners has directed the accomplishment of the audit for FY22 be completed; and,

WHEREAS, this audit has been completed and presented to the Torrance County Board of County Commissioners per the January 31, 2023, Letter from the Statue Auditor authorizing release of the FY22 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 22rd day of February 2023 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
Michael Garcia	
Attest:	Ryan Schwebach, Chairman, District 2
Linda Jaramillo, County Clerk	Vacant, District 3



Liza Kerr, CPA, CISA, CIA Elena Tercero, CPA, CGFM, CGMA CO-DEPUTY STATE AUDITORS

CONSTITUENT SERVICES (505) 476-3821

Via: Email

1/31/2023 Janice Barela, County Manager jbarela@tcnm.us Torrance County OSA Ref No. 5030

Re: Authorization to Release 2022 Torrance County Audit Report

The Office of the State Auditor (OSA) received the audit report for your agency on 1/31/2023. The OSA has completed the review of the audit report required by Section 12-6-14(B) NMSA 1978 and any applicable provisions of the Audit Rule. This letter is your authorization to make the final payment to the Independent Public Accountant (IPA) who contracted with your agency to perform the financial and compliance audit. In accordance with the audit contract, the IPA is required to deliver to the agency the number of copies of the report specified in the contract.

Pursuant to Section 12-6-5 NMSA 1978, the audit report does not become a public record until five days after the date of this release letter, unless your agency has already submitted a written waiver to the OSA. Once the five-day period has expired, or upon the OSA's receipt of a written waiver:

- the OSA will send the report to the Department of Finance and Administration, the Legislative Finance Committee and other relevant oversight agencies;
- · the OSA will post the report on its public website; and
- the agency and the IPA shall arrange for the IPA to present the report to the governing authority of the agency, per the Audit Rule, at a
 meeting held in accordance with the Open Meetings Act, if applicable.

The IPA's findings and comments are included in the audit report on page 128-131. It is ultimately the responsibility of the governing authority of the agency to take corrective action on all findings and comments.

Sincerely.

Brian S. Colón, Esq. CFE State Auditor

cc. Kubiak, Melton & Associates, LLC



Agenda Item No. 11-B County Commission Ryan Schwebach Chair District 2

> Kevin McCall Commissioner 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 Wayne Johnson Deputy County Manager Janice Barela County Attorney

Road Superintendent Leonard Lujan Executive Assistant Charmen Padilla

February 23, 2023 Mr. John H Kraul Fleet Equipment Manager P.O. Box 1149 Suite Fleet Management Bureau Santa Fe, New Mexico 87504

Dear Mr. Kraul,

Once again Torrance County for the FY 2022/23 is requesting up to \$25,000 from the Local Governments Road Fund Program, to be used to purchase used equipment from the New Mexico Department of Transportation Department through the emergency rule action pursuant to State Highway Commission SHTD 93-5 Amendment 1 and/or Annual Hardship Program 18 NMAC 27.4, allowing counties who show hardship to expend these monies towards used trucks and or heavy equipment.

Needed vehicles and or heavy equipment listed below are:

- (1) Pick-ups, all at 300,000 miles or more.
- (2) Tractors with trailer (semi's/belly dumps at 20 yards) are needed for transporting material.
- (3) Tractor mowers for mowing chip seal roadways. Torrance County has an estimated 101 miles of chip seal roadways.
- (4) Dump Trucks are needed for transporting material.

Please note that a high percentage of pickups and equipment that Torrance County owns, at some point, was purchased from the New Mexico Department of Transportation with financial hardship monies.

The Torrance County Road Department during each fiscal year is allocated funding for three cooperative agreements between the New Mexico Department of Transportation and Torrance County for roadway construction (pit run and or chip seal projects) on our county designated roadways for maintenance.

Above listed equipment is vital in allowing our county to provide construction roadwork that is necessary for the public health, safety and general welfare for all traveling our roadways.

We would like to request certification from the Department of Finance, which will verify that the County of Torrance qualifies for this financial hardship.

Your assistance in this matter is appreciated.

Respectfully,

Leonard Lujan Road Superintendent

1 2	TORRANCE COUNTY BOARD OF COUNTY COMMISSONERS
3 4	RESOLUTION NO. <u>R 2023-</u>
5 6	RESOLUTION TITLE
7 8	WHEREAS, the 42 nd New Mexico State Legislature has provided up to \$500,000.00 of
9	the Local Governments Road Fund to be expended in the FY 22/23 for purchase of New Mexico
10	Department of Transportation Surplus equipment for local governments; and
11	
12	WHEREAS, it is our understanding that if a county can prove financial hardship, they
13	may be approved for an amount of up to \$25,000 towards highway equipment; and
14	
15	WHEREAS, the County of Torrance continues to experience financial hardship, and
16	
17	WHEREAS, the Department of Finance & Administration, Local Government Division,
18	will certify to the financial hardship of our county and the need for financial assistance.
19	
20	NOW, THEREFORE BE IT RESOLVED: the governing body of the County of
21	Torrance is hereby requesting the financial assistance offered by the New Mexico Department of
22	Transportation so as to purchase used Highway equipment, through the emergency rule action
23	Pursuant to the State Highway Commission in accordance with the New Mexico Legislature
24	House Bill SHTD Emergency Rule 93.5 Amendment 1 and/or Annual Hardship Program 18
25	NMAC 27.4
26	
27	

CONTINUATION PAGE 2,	, RESOLUTION NO.
RESOLUTION TITLE	

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	DONE THIS DAY OF	, 2023.
API	PROVED AS TO FORM ONLY:	BOARD OF COUNTY COMMISSIONERS
Cou	nty Attorney Date	Ryan Schwebach, Chair
		Tej ali Son roddi, Chan
		Kevin McCall, Member
ATT	TEST:	
Lind	la Jaramillo, County Clerk	
1.71110	ia Jaraninio, County Clerk	
Date	:	



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

February 8, 2023

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



January 31, 2023

New Mexico Incorporated Municipality, County or Land Grants-Mercedes

SUBJECT: NMDOT 2023 ANNUAL HARDSHIP SALE

The Local Government Road Fund is administered by the New Mexico Department of Transportation (NMDOT). The annual \$500,000.00 fund shall be used only by incorporated municipalities, counties, and land grants-mercedes to purchase surplus automotive and major road equipment.

In order to qualify for a MAX of \$25,000 – the following must be submitted:

- 1. A <u>Letter of Justification</u> explaining the entity's financial hardship Justification should be no longer than 2-3 pages;
- 2. A Resolution or Certification indicating financial hardship; and,
- 3. An Equipment Wish List of items they are interested in acquiring at the Sale.

Items must be received by March 31, 2023 at the following address:

New Mexico Department of Transportation Fleet Management Bureau – SB-2 Attn: John Paul Ortiz, Management Analyst P.O. Box 1149 Santa Fe, NM 87504-1149

NMDOT will then coordinate with NM Department of Finance and Administration Local Government Division for financial analysis and confirmation of hardship.

NMDOT will also submit request to the State Transportation Commission.

A letter will be sent notifying each entity of their request no later than June 15, 2023.

NMDOT will conduct the 2023 Annual Hardship Sale on Monday, July 10, 2023 from 8:00 AM – 4:30 PM at the NMDOT Auction Yard located at 7315 Cerrillos Road, Santa Fe, NM. Sale will begin promptly at 8:00 AM

Contact Matthew S. Chavez at matthew.chavez@dot.nm.gov or (505)660-8885 with questions.

Sincerely,

John H. Kraul

NMDOT State Feet Equipment Manager

Michelle Lujan Grisham

Governor

Ricky Serna Cabinet Secretary

Commissioners

Jennifer Sandoval Commissioner, Vice-Chairman District 1

Bruce Ellis Commissioner District 2

Hilma E. Chynoweth Commissioner District 3

Walter G. Adams Commissioner, Chairman District 4

Thomas C. Taylor Commissioner District 5

Charles Lundstrom Commissioner, Secretary District 6



January 31, 2023

New Mexico Public Entities

SUBJECT: NMDOT 2023 ANNUAL PUBLIC ENTITY SALE

Public entities may purchase surplus automotive and major road equipment from the New Mexico Department of Transportation (NMDOT) via use of their own capital outlay funds or Local Government Road Funds.

Public entities are defined as:

- State agencies;
- Local public bodies;
- School districts;
- State educational institutions;
- Municipalities;
- Tribal organizations; and
- o Land Grants-Mercedes.

Public entities are "NOT" allowed to participate in both the NMDOT Entity Sale and Hardship Sale.

Automotive and major road equipment consists of light duty vehicles, medium/heavy duty trucks and highway heavy and/or off road equipment.

Public entities are expected to provide check, money order or purchase order in order to purchase items at the annual public entity sale.

Title and/or Bill of Sales will be issued on the date purchased. The purchaser will be responsible for proper title and registration through the Motor Vehicle Division of the New Mexico Taxation and Revenue Department within 30 days according to State Statutes.

Public entities who are planning to participate that have questions should email Matthew S. Chavez at matthew.chavez@dot.nm.gov by no later than Friday, June 16, 2023.

NMDOT will conduct the 2023 Annual Public Entity Sale on Monday, August 21, 2023 from $8:00\,$ AM $-4:30\,$ PM at the NMDOT Auction Yard located at 7315 Cerrillos Road, Santa Fe, NM. Sale will begin promptly at $8:00\,$ AM.

Sincerely,

John H. Kraul

NMDOT State Reet Equipment Manager

Michelle Lujan Grisham

Governor

Ricky Serna Cabinet Secretary

Commissioners

Jennifer Sandoval Commissioner, Vice-Chairman District 1

Bruce Ellis Commissioner District 2

Hilma E. Chynoweth Commissioner District 3

Walter G. Adams Commissioner, Chairman District 4

Thomas C. Taylor Commissioner District 5

Charles Lundstrom Commissioner, Secretary District 6



Agenda Item No. 11-C

TORRANCE COUNTY BOARD OF COUNTY COMMISSONERS RESOLUTION NO. R 2023-

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A RESOLUTION AUTHORIZING TORRANCE COUNTY TO ENTER INTO SETTLEMENT AGREEMENTS WITH ALBERTSONS COMPANIES, CVS PHARMACY, KROGER, WALMART, ALLERGAN, AND TEVA TO RESOLVE THE COUNTY'S LITIGATION CONSOLIDATED AND CURRENTLY PENDING IN THE NORTHERN DISTRICT OF OHIO, IN RE: OPIOID LITIGATION, MDL 2804, AND AUTHORIZING THE COUNTY MANAGER TO EXECUTE ON BEHALF OF THE COUNTY ALL DOCUMENTS NECESSARY OR PROPER TO EFFECTUATE THE COUNTY'S PARTICIPATION IN THE SETTLEMENT AGREEMENTS

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WHEREAS, in 2018, the Board of County Commissioners (Board) of the County of Torrance authorized the County to enter into an engagement agreement with Crueger Dickinson LLC, Simmons Hanly Conroy LLC, von Briesen & Roper, s.c., and Kelly Durham and Pittard, LLP (the "Law Firms") to pursue litigation against certain manufacturers, distributors, and retailers of opioid pharmaceuticals (the "Opioid Defendants") in an effort to hold the Opioid Defendants financially responsible for the impact of the opioid epidemic on the County and for resources necessary to remediate the opioid epidemic;

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WHEREAS, on behalf of the County, the Law Firms filed a lawsuit against the Opioid Defendants, consolidated and currently pending in the Norther District of Ohio, *In Re: Opioid Litigation*, MDL 2804 (the "Litigation"), and have been litigating against the Opioid Defendants since that time;

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WHEREAS, through New Mexico-specific trials and, in addition, in the context of the Litigation overall, negotiations have been ongoing to settle claims against several of the Opioid Defendants, specifically Albertsons Companies, CVS Pharmacy, Kroger, Walmart, Allergan, and Teva (the "Settling Defendants");

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WHEREAS, negotiations with the Settling Defendants have resulted in proposed nationwide and New Mexico-specific settlements to state and local governments involved in the Litigation;

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WHEREAS, copies of the proposed terms of that nationwide settlement have been set forth in the relevant Settlement Agreements, which can be found at https://nationalopioidsettlement.com/teva-allergan-settlements/ (Teva and Allergan national https://spaces.hightail.com/receive/vQGR276SxI (New Mexico-specific settlements for Albertsons, CVS, Kroger, and Walmart) (sometimes, individually, a "Settlement Agreement" and, collectively, the "Settlement Agreements");

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WHEREAS, the State of New Mexico Office of the Attorney General has distributed a memorandum dated February 1, 2023, providing additional details surrounding the New Mexicospecific settlements with Albertsons Companies, CVS Pharmacy, Kroger and Walmart, a copy of which has been made available to the County:

WHEREAS, copies of the Settlement Agreements as well as summaries of the main terms of the Settlement Agreements, the deadlines for submitting the Participation Agreements to the Settlement Agreements, and the estimated timelines for settlement payments have been made available to the County;

WHEREAS, the State of New Mexico ("the State"), acting through its Attorney General, recently informed that the State intended to become a Settling State under the Settlement Agreements related to Allergan and Teva:

WHEREAS, the State's participation in the Settlement Agreements related to Allergan and Teva now allows the Local Governments to also participate in those Settlement Agreements;

WHEREAS, the State has informed relevant parties that it has reached settlements in principle with Hikma, Amneal and KVK-Tech, which are also Opioid Defendants;

WHEREAS, if the County elects to become a Participating Subdivision in the Settlement Agreements, it will receive the benefits associated with the Settlement Agreements provided the County (a) approves the Settlement Agreements; (b) executes the Participation Agreements stating the Counties intention to be bound by the Settlement Agreements; and (c) with regard to the Hikma, Amneal and KVK-Tech tentative settlements, the State finalizes and approves the terms of any one or all of the proposed tentative settlements;

WHEREAS, by March 1, 2023, the Local Governments must elect to participate in the Albertson Companies, CVS Pharmacy, Kroger and Walmart Settlement Agreements and execute the Participation Agreements to the Settlement Agreements by that date;

WHEREAS, by on or about April 19, 2023, the Local Governments must elect to participate in the Allergan and Teva Settlement Agreements and execute the Participation Agreements to the Settlement Agreements by that date;

WHEREAS, the allocation of settlement proceeds arising from the Settlement Proceeds will occur consistent with the New Mexico Opioid Allocation Agreement ("Allocation MOU"), a copy of which has been made available to the County;

WHEREAS, the County desires to settle its claims against the Settling Defendants identified in this Resolution, provided all conditions precedent to the County's participation as set forth in this Resolution, and the documents and agreements referenced herein, have been satisfied;

WHEREAS, the County desires to execute the Participation Agreements necessary to 1 participate in the Settlement Agreements and authorize them to be held in escrow, if necessary, 2 until such time as all conditions precedent to the County's participation have been satisfied; 3 4 WHEREAS, the County desires to authorize the County Manager to execute any and all 5 documents, including without limitation Participation Agreements, to allow the County to 6 participate in the settlements in principle with Hikma, Amneal and KVK-Tech provided such 7 settlements are finalized; and 8 9 WHEREAS, participation in the Settlement Agreements does not affect the County's 10 11 claims against non-settling Defendants. 12 NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD AS FOLLOWS: 13 14 1. The Board hereby approves the Settlement Agreements. 15 16 Janice Barela, County Manager, or her designee is hereby authorized and directed 17 to execute on behalf of the County all documents necessary or property to effectuate the County's 18 participation in the Settlement Agreements. Without limiting the generality of the foregoing, 19 Janice Barela, County Manager, or her designee is hereby authorized to negotiate and execute on 20 21 behalf of the County the following documents: 22 the Participation Agreements for each of the Albertsons Companies, CVS 23 Pharmacy, Kroger and Walmart Settlement Agreements; 24 25 the Participation Agreement for each of the Allergan and Teva Settlement 26 b. 27 Agreements; 28 all documents necessary to confirm, update, ratify and approve the 29 Allocation MOU as it relates to the Settlement Agreements; 30 31 32 d. an Escrow Agreement, if necessary, authorizing the County's Participation Agreements to be held in escrow until such time as all conditions precedent to the County's 33 participation in one, some or all of the Settlement Agreements have been satisfied. The Escrow 34 Agreement shall define the circumstances under which the County Manager may authorize release 35 of the escrowed Participation Agreements by the Escrow Agent; and 36 37 38 the Participation Agreements for each of the Hikma, Amneal and KVK-Tech Settlement Agreements should those settlements be finalized. 39 40 BE IT FURTHER RESOLVED that all actions heretofore taken by the Board, other 41 County elected officials, County staff, and the Law Firms with respect to the matters contemplated 42 43 under this Resolution are hereby ratified, confirmed, and approved.

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2	DONE THIS 22 DAY OF FEBRUA	ARY, 2023.
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5	APPROVED AS TO FORM ONLY:	BOARD OF COUNTY COMMISSIONERS
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7		
8	Michael I. Garcia, County Attorney	Ryan Schwebach, Chair, District 2
9	Date:	
10		Kevin McCall, Vice Chair, District 1
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12		VACANT, Member, District 3
13		,,
14	ATTEST:	
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16	Linda Jaramillo, County Clerk	
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18	Date:	
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Agenda Item No. 12-A

County Road Department Construction

IFB 2023-01

Torrance County, New Mexico

Deadline: Opening:

Monday, February 6, 2023 Monday, February 6, 2023 3:00 PM 3:30 PM

Bid Tabulation

Company Name	Company Address	Company Contact	Bid Amount
BGR Construction CO	PO Box 3054 Monday, NM	Ben Spence	\$ 1,244,015.30
	87635	I	, ,

Witnesses:

Mach 7: Sedy 6

Proposal/Contract
B&R Construction Co. Inc.
PO Box 3054
Moriarty, NM 87035
Licensed & Insured #90537

Proposal Submitted to:

Torrance County Purchasing Dept

Attn: Noah Sedillo Phone(505)544-4730

Email: njsedillo@tcnm.us

Date: February 6th, 2023 Mobile#505-321-1091 Fax#505-832-1441 Office#505-832-1400

E-mail: brnm94@brconstructionco.com

Delivered to:

BID#2023-01

Torrance County Road Department

Estancia, NM

WE HEREBY PROPOSE TO FURNISH THE MATERIALS AND LABOR NECESSARY FOR THE COMPLETION OF

BID PER PLANS AND SPECIFICATIONS TO INCLUDE

All Materials and Labor As Specified and Detailed in Plans and Specifications Dated 12/28/22 By Architect J. Kory Baker, including Addendums 1, 2 and 3, Questions and Responses.

Subtotal

\$1,244,015.30

Tax@6.625%

\$ 82,416.01 or NTTC ISSUED

Total

\$1,326,431.31

Exclude (if applicable): Anything Not Specifically Mentioned Above or Included in Above Specifications and Plans

PAYMENT SCHEDULE:

Progression Draws as Needed

**Now accepting all major credit cards with a 2.99% of total project cost (1.99 if card is present) convenience fee*

CONFIRMATION: Upon acceptance and agreement by purchaser through his/her signature, this proposal shall become a legal and binding contract.

ALL MATERIALS ARE GUARANTEED TO BE AS SPECIFIED AND THE ABOVE WORK TO BE PERFORMED IN ACCORDANCE WITH DRAWINGS AND SPECIFICATIONS SUBMITTED ADDITIONALLY, THERE WILL BE NO REPUNDS ONCE MATERIALS ARE ORDERED AND PURCHASER WILL BE CHARGED A 33% FEE (BASED ON TOTAL CONTRACT COST) FOR EACH START-UP AND A 15% FEE (BASED ON TOTAL CONTRACT COST) FOR TERMINATION COST.

INTEREST OF 1 1/4% PER MONTH WILL BE ADDED TO ALL BALANCES THAT ARE OVERDUE 30 DAYS OR MORE.

ANY ALTERATION OR DEVIATION FROM THE ABOVE SPECIFICATIONS INVOLVING EXTRA COSTS WILL BE EXECUTED ONLY UPON WRITTEN ORDER, AND WILL BECOME AN EXTRA CHARGE OVER AND ABOVE THE GIVEN ESTIMATED COST. ALL AGREEMENTS ARE CONTINGENT UPON STRIKES, ACCIDENTS, OR DELAYS BEYOND OUR CONTROL.

PER________

NOTE: THIS PROPOSAL MAY BE WITHDRAWN BY US IF NOT ACCEPTED WITHIN 14 DAYS.

ACCEPTANCE OF PROPOSAL.

ANY DISPUTES WITH THIS CONTRACT WILL BE AT THE CUSTOMERS COST. THIS INCLUDES ALL LAWYER FEES.

THE ABOVE PRICES, SPECIFICATIONS AND CONDITIONS ARE SATISFACTORY AND ARE HEREBY ACCEPTED. YOU ARE AUTHORIZED TO DO THE WORK AS SPECIFIED. PAYMENTS WILL BE MADE AS OUTLINED ABOVE.

CHECK US OUT ON FACEBOOK

___SIGNATURE:__

DATE:___

Bid Award: The Board of County Commissioners will formally award the bid on the regularly scheduled meeting on February 22, 2023. This award date it tentative and can be changed without notice.

Torrance County reserves the right to reject any or all bids if it is not in the best interest of the County or waive any informality in the bid process. The Invitation for Bids process will be conducted according to the New Mexico Procurement Code (Sections 13-1-28 through 13-1-199, NMSA 1978) which imposes civil and criminal penalties for its violations. In addition, the New Mexico Criminal Statutes impose felony penalties for illegal bribes, gratuities, and kick-backs.

According to 13-1-158.A., no warrant, check or other negotiable instrument shall be issued in payment for any purchase of services, construction or items of tangible personal property unless the central purchasing office or the using agency certifies that the services, construction of items of tangible personal property have been received and meet specifications.

All bids must be sealed or will not be accepted. Bids will NOT be accepted after the deadline. Bids may be delivered in person to Torrance County Purchasing Department 205 South Ninth Street, Estancia, NM 87016 or by mail to the Torrance County Purchasing Department, P.O. Box 48, Estancia, NM 87016. NOTE: United States Postal Service mail is not delivered until after 1:00 PM Mountain Daylight Time.

Resident Business Preference

Pursuant to Section 13-1-21 and Section 13-1-22 NMSA 1978 a resident business possessing a valid resident business certificate shall receive 5% preference less the total cost. The Offeror's proposal must contain a copy of the Resident Business Preference Certificate issued by the New Mexico Taxation and Revenue Department in order to qualify for the preference.

Resident Veterans Preference

Pursuant to Section 13-1-21 and Section 13-1-22 NMSA 1978 a resident veteran may submit a completed Resident Veterans Preference Certificate in the proposal. The resident veteran shall receive up to 10% preference less the total cost. The Offeror's proposal must contain a Resident Veterans Preference Certificate issued by the New Mexico Taxation and Revenue Department in order to qualify for the preference.

CAMPAIGN CONTRIBUTION DISCLOSURE FORM

Pursuant to the Procurement Code, Sections 13-1-28, et seq., NMSA 1978 and NMSA 1978, § 13-1-191.1 (2006), as amended by Laws of 2007, Chapter 234, any prospective contractor seeking to enter into a contract with any state agency or local public body for professional services, a design and build project delivery system, or the design and installation of measures the primary purpose of which is to conserve natural resources must file this form with that state agency or local public body. This form must be filed even if the contract qualifies as a small purchase or a sole source contract. The prospective contractor must

disclose whether they, a family member or a representative of the prospective contractor has made a campaign contribution to an applicable public official of the state or a local public body during the two years prior to the date on which the contractor submits a proposal or, in the case of a sole source or small purchase contract, the two years prior to the date the contractor signs the contract, if the aggregate total of contributions given by the prospective contractor, a family member or a representative of the prospective contractor to the public official exceeds two hundred and fifty dollars (\$250) over the two year period.

Furthermore, the state agency or local public body may cancel a solicitation or proposed award for a proposed contract pursuant to Section 13-1-181 NMSA 1978 or a contract that is executed may be ratified or terminated pursuant to Section 13-1-182 NMSA 1978 of the Procurement Code if: 1) a prospective contractor, a family member of the prospective contractor, or a representative of the prospective contractor gives a campaign contribution or other thing of value to an applicable public official or the applicable public official's employees during the pendency of the procurement process or 2) a prospective contractor fails to submit a fully completed disclosure statement pursuant to the law.

The state agency or local public body that procures the services or items of tangible personal property shall indicate on the form the name or names of every applicable public official, if any, for which disclosure is required by a prospective contractor.

THIS FORM MUST BE INCLUDED IN THE INVITATION FOR BIDS AND MUST BE FILED BY ANY PROSPECTIVE CONTRACTOR WHETHER OR NOT THEY, THEIR FAMILY MEMBER, OR THEIR REPRESENTATIVE HAS MADE ANY CONTRIBUTIONS SUBJECT TO DISCLOSURE.

The following definitions apply:

- "Applicable public official" means a person elected to an office or a person appointed to complete a term of an elected office, who has the authority to award or influence the award of the contract for which the prospective contractor is submitting a competitive sealed proposal or who has the authority to negotiate a sole source or small purchase contract that may be awarded without submission of a sealed competitive proposal.
- "Campaign Contribution" means a gift, subscription, loan, advance or deposit of money or other thing of value, including the estimated value of an in-kind contribution, that is made to or received by an applicable public official or any person authorized to raise, collect or expend contributions on that official's behalf for the purpose of electing the official to statewide or local office. "Campaign Contribution" includes the payment of a debt incurred in an election campaign, but does not include the value of services provided without compensation or unreimbursed travel or other personal expenses of individuals who volunteer a portion or all of their time on behalf of a candidate or political committee, nor does it include the administrative or solicitation expenses of a political committee that are paid by an organization that sponsors the committee.

- "Family member" means spouse, father, mother, child, father-in-law, mother-in-law, daughter-in-law or son-in-law of (a) a prospective contractor, if the prospective contractor is a natural person; or (b) an owner of a prospective contractor.
- "Pendency of the procurement process" means the time period commencing with the public notice of the request for proposals and ending with the award of the contract or the cancellation of the request for proposals.
- "Prospective contractor" means a person or business that is subject to the competitive sealed proposal process set forth in the Procurement Code or is not required to submit a competitive sealed proposal because that person or business qualifies for a sole source or a small purchase contract.
- "Representative of a prospective contractor" means an officer or director of a corporation, a member or manager of a limited liability corporation, a partner of a partnership or a trustee of a trust of the prospective contractor.

Name(s) of Applicable Public Official (Completed by State Agency or Local	(s) if any: Public Body)	
DISCLOSURE OF CONTRIBUTIONS BY	PROSPECTIVE CONTRACTOR:	
Contribution Made By:		- Wikila
Relation to Prospective Contractor:		Philippe Control of Co
Date Contribution(s) Made:		
Amount(s) of Contribution(s)		
Nature of Contribution(s)		da daptirata
Purpose of Contribution(s)		
(Attach extra pages if necessary)		
Signature	Date	

Title (position)	

--OR--

NO CONTRIBUTIONS IN THE AGGREGATE TOTAL OVER TWO HUNDRED FIFTY DOLLARS (\$250) WERE MADE to an applicable public official by me, a family member or representative.

Ben Ap 1/5/23
Signature Date

Ob-own Vice Pris deal

Title (Position)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 08/30/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). PRODUCER Vanessa Villegas Downey & Company PHONE (A/C, No, Ext): E-MAIL ADDRESS: (505) 881-0300 (505) 881-0908 6565 AMERICAS PARKWAY NE vvillegas@downeyandco.com SUITE 750 INSURER(S) AFFORDING COVERAGE NAIC# **ALBUQUERQUE** NM 87110 The Continental Insurance Company INSURER A INSURED Transportation Insurance Co INSURER B : B & R Construction Co. INSURER C: PO Box 3054 INSURER D : INSURER E: Morlartv NM 87035 INSURER F : **COVERAGES** 22-23 Multi CERTIFICATE NUMBER: REVISION NUMBER: THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES, LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS, ADOL SUBR POLICY EFF POLICY EXP
(MM/DD/YYYY) (MM/DD/YYYY) TYPE OF INSURANCE POLICY NUMBER COMMERCIAL GENERAL LIABILITY 1,000,000 EACH OCCURRENCE DAMAGE TO RENTED CLAIMS-MADE X OCCUR 100,000 PREMISES (Ea occurrence) 15,000 MED EXP (Any one person) 6049881643 09/02/2022 09/02/2023 1,000,000 PERSONAL & ADV INJURY GEN'L AGGREGATE LIMIT APPLIES PER: 2,000,000 GENERAL AGGREGATE POLICY PRO-2,000,000 PRODUCTS - COMP/OP AGG OTHER: \$ AUTOMOBILE LIABILITY COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 ANY AUTO BODILY INJURY (Per person) OWNED AUTOS ONLY SCHEDULED Α 6049881626 09/02/2022 09/02/2023 BODILY INJURY (Per accident) AUTOS NON-OWNED AUTOS ONLY s HIRED PROPERTY DAMAGE (Per accident) **AUTOS ONLY** UMBRELLA LIAB OCCUR 2,000,000 EACH OCCURRENCE EXCESS LIAB 6049881688 09/02/2022 09/02/2023 CLAIMS-MADE 2,000,000 AGGREGATE DED | RETENTION \$ 10,000 \$ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) E.L. EACH ACCIDENT 1,000,000 Υ WC649881657 N/A 09/02/2022 09/02/2023 1,000,000 E.L. DISEASE - EA EMPLOYEE if yes, describe under DESCRIPTION OF OPERATIONS below 1,000,000 E.L. DISEASE - POLICY LIMIT DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Certificate holder and owner are recognized as additional insured as their interests may appear per policy provisions. Coverage is primary and non-contributory. Waiver of subrogation in favor of additional insured applies **CERTIFICATE HOLDER** CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. TORRANCE COUNTY PO BOX 48 AUTHORIZED REPRESENTATIVE Yaneson Villegor **ESTANCIA** NM 87016

Bill Richardson

STATE OF NEW MEXICO REGULATION AND LICENSING DEPARTMENT

Arturo L. Jaramillo Superintendent

CONSTRUCTION INDUSTRIES DIVISION

Lisa D. Martinez
Director

725 St. Michael's Drive Santa Fe, New Mexico 87501

This is to certify that:

B&R CONSTRUCTION CO., INC.

PERMANENT LICENSE # 90537

Located at:

PO BOX 3054, MORIARTY, NM 87035

Has complied with all the requirements of the law and is hereby licensed as a contractor, to operate under the classification of:

GB98

And to permit or contract projects singly in New Mexico of a dollar amount of up to:

\$ UNLIMITED

Given under my signature and the seal of the Construction Industries Division at Santa Fe, New Mexico on

JUNE 14, 2004

Signature of Contractor

Lisa D. Martinez Director

NOTE: This Certificate is now and shall remain the property of the CONSTRUCTION INDUSTRIES DIVISION and shall be surrendered at any time upon demand. This license is not transferable.



January 6, 2023

B & R Construction Co. PO Box 3054 Albuquerque, NM 87035

RE: Construction Surety Limit for B & R Construction Co.

To Whom It May Concern:

Our office provides bonds for B & R Construction Co. They enjoy an excellent reputation for quality workmanship and timely completion on their projects.

At the request of B & R Construction Co., we have an available bond line up to \$500,000 single job and \$1,000,000 aggregate job through the use of Insurors Indemnity, an A, A.M. Best rated Surety Company. B & R Construction Co. is free of having any construction contracts taken over by Insurors Indemnity nor any other bonding company. Insurors Indemnity is licensed in the state of New Mexico.

The execution of the bonds would be based on a favorable review of contract documents and underwriting requirements stipulated by the surety company at the time the bonds are requested. This letter is being provided as a reference only and is not intended to be any guarantee to issue any specific bonds or similar type obligation for Insurors Indemnity, but as an indication of our past experience and confidence in them.

Should you require additional information regarding B & R Construction Co., please feel free to contact our office at 505-881-0300.

Sincerely,

Joseph Menicucci Attorney-in-Fact

Joseph Menicucci





PO Box 3054
3215 Hwy 333
Moriarty, NM 87035
505-832-1400/ Fax 505-832-1441
505-321-1091 (Ben's Mobile)
505-350-0767 (Robbie's Mobile)
Brnm94@brconstructonco.com (email)

February 6th, 2023

To: Torrance County Purchasing Department Attn: Noah Sedillo- Procurement Manager Re: Torrance County Road Department Statement to Pay Prevailing Wage

This letter serves as official notice that B&R Construction intends to pay prevailing wage on the project #2023-01. As directed by Noah Sedillo, we will be paying the prevailing wages as specified in TYPE "B" –GENERAL BUILDING wage report.

Very truly, Brad Spence B&R Construction Co. Inc.

Brad Spence





PO Box 3054 3215 Hwy 333 Moriarty, NM 87035 505-832-1400/ Fax 505-832-1441 505-321-1091 (Ben's Mobile) 505-350-0767 (Robbie's Mobile) Brnm94@brconstructonco.com (email)

February 6th, 2023

To: Torrance County Purchasing Department Attn: Noah Sedillo- Procurement Manager Re: Torrance County Road Department ACKNOWLEGMENT OF RECEIPT

This letter serves as official notice that B&R Construction is in receipt of all documents: specifications and plans provided in the Dropbox File labeled TCRD and dated 12/28/22. We are also in receipt of the Addendums listed below:

Addenda 1- Dated 1/9/23 Addenda 2- Dated 1/26/23 Addenda 3- Dated 1/30/23

Very truly,
Brad Spence
B&R Construction Co. Inc.

Brad Spence

ACKNOWLEDGEMENT OF RECEIPT FORM

IFB 2023-01 COUNTY ROAD DEPARTMENT CONSTRUCTION

In acknowledgment of receipt of this Invitation to Bid, the undersigned agrees that he/she has received a complete copy of the bid packet and hereby is requesting access to the Dropbox containing the bid documents in their entirety.

The acknowledgment of receipt should be signed and returned (by e-mail, courier or hand delivery) to the Procurement Manager no later than January 12, 2023.

The contractor listed below does intend to respond to this Invitation for Bid.

CONTRACTOR: BUR COnstruction
REPRESENTED BY: Taya Paya Paya Defense Mg.
E-MAIL ADDRESS: bynm 94 @browstructum cocom
PHONE NO. 505 832 1400 FAX NO.: 505 852 1441
ADDRESS: 200 1304 3054
CITY: Mongyty STATE: NMZIP CODE: 87035
SIGNATURE: CALLY DATE: 1/5/23

This name and address will be used for all correspondence related to the Invitation to Bid.

Please return to:

Noah J. Sedillo

Torrance County Purchasing PO Box 48 / 205 S Ninth Street Estancia, NM 87016

Phone: (505) 544-4730 E-mail: njsedillo@tcnm.us



TYPE "B" – GENERAL BUILDING Effective January 1, 2023

Trade Classification	Base Rate	Fringe Rate	Apprenticeship
Asbestos Workers/Heat and Frost insulators	35.56	12.26	0.60
Asbestos Workers/Heat and Frost insulators: Los Alamos County	37.99	12.26	0.60
Boilermaker/blacksmith	35.88	32.28	0.60
Boilermaker/blacksmith: San Juan County	36.83	31.88	0.60
Bricklayer/Block layer/Stonemason	24.97	9.50	0.60
Carpenter/Lather	27.73	12.14	0.60
Carpenter: Los Alamos County	33.18	13.58	0.60
Millwright/pile driver	37.10	28.30	0.60
Cement Mason	23.04	11.30	0.60
Electricians-Outside Classification	s: Zone 1		
Ground man	25.43	11.76	0.60
Equipment Operator	36.48	16.09	0.60
Lineman or technician	46.09	18.52	0.60
Cable Splicer	47.22	18.81	0.60
Electricians-Outside Classification	: Zone 2		
Ground man	25.43	11.76	0.60
Equipment Operator	36.48	16.09	0.60
Lineman or technician	46.09	18.52	0.60
Cable Splicer	47.22	18.81	0.60
Electricians-Outside Classification	s: Los Alamo	s County	
Ground man	26.15	11.78	0.60
Equipment Operator	37.54	16.13	0.60
Lineman or technician	47.29	18.82	0.60
Cable Splicer	51.93	19.98	0.60

Trade Classification	Base Rate	Fringe Rate	Apprenticeship
Electricians-Inside Classification	s: Zone 1		
Wireman/low voltage technician	36.75	12.40	0.60
Cable Splicer	40.43	12.51	0.60
Electricians-Inside Classification	: Zone 2		
Wireman/low voltage technician	40.06	12.50	0.60
Cable Splicer	43.74	12.61	0.60
Electricians-Inside Classification	: Zone 3		Latin paleting (4)
Wireman/low voltage technician	42.26	12.57	0.60
Cable Splicer	45.94	12.68	0.60
Electricians-Inside Classification	: Zone 4		
Wireman/low voltage technician	46.31	12.69	0.60
Cable Splicer	49.99	12.80	0.60
Electricians-Inside Classification	ı: Doña Ana, Hid	dalgo, Luna an	d Otero Counties
Wireman/low voltage technician	32.07	9.81	0.60
Cable splicer	32.07	9.81	0.60
Electricians-Inside Classification	ı: Los Alamos C	ounty	
Wireman/low voltage technician	42.26	14.68	0.60
Cable Splicer	45.94	14.98	0.60
Elevator Constructor	48.93	37.49	0.60
Elevator Constructor Helper	39.14	37.49	0.60
Glazier			
Journeyman/Fabricator	21.25	6.70	0.60
Delivery Driver	12.00	6.70	0.60
Glazier: Los Alamos County	21.25	6.70	0.60
Ironworker	28.05	18.30	0.60
Painter	18.25	8.50	0.60

Trade Classification	Base Rate	Fringe Rate	Apprenticeship
Painter: Los Alamos County	29.51	10.35	0.60
Paper Hanger	18.25	8.50	0.60
Paper Hanger: Los Alamos County	30.33	10.35	0.60
Drywall Finisher/Taper - Light Con	nmercial & Re	sidential	
Ames tool operator	26.82	8.40	0.60
Hand finisher/machine texture	25.82	8.40	0.60
Drywall Finisher/Taper – Light Commercial & Residential: Los Alamos County	29.51	10.35	0.60
Plasterer	24.34	9.79	0.60
Plumber/Pipefitter	35.11	13.40	0.60
Roofer	26.94	9.36	0.60
Sheet Metal Worker			
Zone 1	35.44	19.00	0.60
Zone 2 – Industrial	36.44	19.00	0.60
Zone 3 – Los Alamos County	37.44	19.00	0.60
Soft Floor Layer	21.00	9.20	0.60
Soft Floor Layer: Los Alamos County	29.55	10.45	0.60
Sprinkler Fitter	34.18	24.44	0.60
Tile Setter	24.46	8.81	0.60
Tile Setter Helper/Finisher	16.53	8.81	0.60
Laborers			
Group I- Unskilled	19.25	7.93	0.60
Group II – Semi-skilled	19.25	7.93	0.60
Group III- Skilled	20.25	7.93	0.60
Group IV - Specialty	22.50	7.93	0.60

Trade Classification	Base Rate	Fringe Rate	Apprenticeship
Masonry Laborers			
Group I- Unskilled and Semi-Skilled	19.75	8.09	0.60
Group II- Skilled	21.50	8.09	0.60
Group III- Specialty	22.00	8.09	0.60
Operators			
Group I	23.32	7.67	0.60
Group II	25.48	7.67	0.60
Group III	25.94	7.67	0.60
Group IV	26.38	7.67	0.60
Group V	26.57	7.67	0.60
Group VI	26.78	7.67	0.60
Group VII	26.89	7.67	0.60
Group VIII	29.93	7.67	0.60
Group IX	32.32	7.67	0.60
Group X	35.72	7.67	0.60
Truck Drivers			
Group I-VII	16.65	8.27	0.60
Group VIII	16.71	8.27	0.60
Group IX	18.65	8.27	0.60

NOTE: All contractors are required to pay SUBSISTENCE, ZONE, AND INCENTIVE PAY according to the particular trade. More information available at https://www.dws.state.nm.us/public-works.

For more information about the Subsistence, Zone, and Incentive Pay rates, or to file a wage claim, contact the New Mexico Department of Workforce Solutions Labor Relations Division at (505) 841-4400 or visit us online at www.dws.state.nm.us.



Agenda Item No. 12-B



TO: Torrance County

P O Box 48

Estancia, NM 87016 invoices@tcnm.us Jmedina@tcnm.us Super 8 Moriarty P.O. BOX 1610 MORIARTY, NM 87035 505-832-6730

EMAIL: super8moriarty@gmail.com

Room #	NAME	Date In	Date Out	# of days	Rate	Tax	TOTAL	Total Due:	Inovice#
205	Anna Martinez	07/22/22	07/27/22	5	\$ 88.00	\$ 11.50	\$ 99.50	\$ 497.48	205-205RDW
	Mary, Garcia								
									DAID
215	Anna Martinez	09/30/22	10/04/22	4	\$ 88.00	\$ 11.50	\$ 99.50	\$ 397.98	371,998979
						<u> </u>	A 00 50	400.00	
215	Anna Martinez	10/17/22	10/19/22	2	\$ 88.00	\$ 11.50	\$ 99.50	\$ 198.99	015.655241
	Schmidt, Mechelle								
243	Anna Martinez	10/20/22	10/22/22	2	\$ 88.00	\$ 11.50	\$ 99.50	\$ 198.99	500-399544
243	Tiffany, Gilpin	10/20/22	10/22/22	2	Ψ 00.00	Ψ 11.00	Ψ 00.00	ψ 100.00	
	rmany, Chpin								
									DAIF
211	Anna, Martinez	10/29/22	11/01/22	3	\$ 88.00	\$ 11.50	\$ 99.50	\$ 298.49	57-362 81
110	Shmitt, Michele	11/23/22	11/24/22	1	\$ 89.00	\$ 11.63	\$ 100.63	\$ 100.63	869-097863
110	Sandaval, Megan	11123122	11/24/22		ψ 03.00	Ψ 11.00	Ψ 100.00	ψ 100.00	
	Januavai, Megan								
207	Anna, Martinez	03/28/19	03/30/19	2	\$ 79.99	\$ 10.45	\$ 90.44	\$ 180.88	517-519814
									040.070007
242	Anna, Martinez	09/27/19	09/30/19	3	\$ 68.70	\$ 8.97	\$ 77.67	\$ 233.02	246-979227
108	Smith, Judy	12/22/22	12/23/22	1	\$ 91.00	\$ 11.89	\$ 102.89	\$ 102.89	256-928250
100	Official, oddy	/				,			

Sign:	TOTAL DUE:	\$ 2,209.33

This Is your Receipt

Please Make Check Payable To: Super 8 Thank You For Staying At Super 8 Moriarty

Please Let Us Know If Can Assist Your Lodging Need In Future.



Agenda Item No. 12-C

Application Cover Sheet FY24 Local DWI Program Distribution and Grant Funding Local Government Division - DFA

County/Municipality:	TORRANCE COUNTY	_	
DWI Program Coordinator: Name: Address: City, Zip: Telephone: E-Mail:	DR. TRACEY MASTER PO BOX 48 ESTANCIA 87016 5057050332 TMASTER@TCNM.US	Address where D Contact Person: Malling Address: City, Zip: Telephone: E-Mail:	NOAH SEDILLO PO BOX 48 ESTANCIA 87016 5055444720 NJSEDILLO@TCNM.US
	Indicate amounts budge	eted for each c	omponent area.
	Distribution	<u> Grant</u>	Component Total
Prevention	\$ 51,803.00	\$ 32,000.00	\$ 83,803.00
Law Enforcement	\$ 9,000.00	\$ 10,000.00	\$ 19,000.00
Screening	tanding paragraphic propriet and a fact of propriet and propriet and a fact of propriet and a fact of propriet	No facility case in facilities, distribute an example of experiments of the experiments	\$ 0.00
Treatment	egypess dans grade spille som er men det som er freste fra det er selve i der att det server er det en get den	weenware, any incomplete graduate graduate graduates and property and the second	\$ 0.00
Compl. Mtr./track	\$ 3,900.00	and file the supplementation of the supplemen	\$ 3,900.00
Coord/Plan& Eval.	\$ 21,250.00	\$ 66,207.00	The state of the s
Alt. Sentencing	\$ 34,788.00		\$ 34,788.00
Total	\$ 120,741.00	\$ 108,207.00	non, emperoração proprio do proprio de propr
iotai	Total Distrib. Request	Total Grant Request	Total Program Request
applicant to file this applic	lopted by the governing body of ation for assistance from the Sta in this application is true and c	(Applicant) ate of New Mexico.	on 2/22/23 authorizes the (Date) To the best of my knowledge,
Printed Name/Title		Signature of Cou	nty Commissioner/Mayor

LOCAL DWI GRANT PROGRAM Request For Payment/Financial Status Report

Exhibit D

					-			Paymo	nt Request No.:	2	
A. Grantee: B. Address: C. Telephone No.: D. Grant No.:	Torrance County PO Box 318 Estancia, NM 871 505-705-0332 23-D-G-31 Amend				111.	B. Funds C. Amou D. Grant	Award: Received To nt Requested Balance: eriod Ending:	This Payment:		\$101,473.66 \$13,780.44 \$24,908.76 \$62,784.46 31-Dec-23	62,784.46
		Gra	int						Match		
Budget Line Items	Approved Budget	Expenditures This Request	Remaining Budget	Total YTD Expenditures			Approved Budget	Expenditures This Request	Remaining Budget	Total YTD Expenditures	
ADMINISTRATIVE					_		6000.00	0.00	6,000.00	0.00	Per. Serv.
Personnel Services					-		1000.00	0.00	1,000.00		Empl. Ben.
Employee Benefits			Control of the Contro				1000.00	0.00	1,000.00	0.00	Linpi. den.
					-					·	i
PROGRAM		£ 720 00	0.00	5,732.22			0.00	0.00	0.00	0.00	Per. Serv.
Personnel Services	5,732.22	5,732.22	0.00	0.00	-		0.00	0.00	0.00		Empl. Ben.
Employee Benefits	0.00	0.00	0.00	0.00	1		0.00	0.00	0.00	0.00	
Travel (In-State)	0.00	0.00	0.00	1,767.78	1		0.00	0.00	0.00	0.00	Travel Out
Travel (Out-of-State)	1,767.78	0.00	1,500.00	0.00	-		4,600.00	0.00	3,900.00	700.00	Supplies
Supplies	1,500.00		7,226.87	3,546.79		1,000	19,900.00	4,548.00	13,402.00		Operating
Operating Costs	10,773.66	2,849.43	54,057.59	27,642.41	T	T-1-7	0.00	0.00	0.00		Contractual
Contractual Services	81,700.00	16,327.11	0.00	0.00	-		0.00	0.00	0.00		Minor Equip
Minor Equipment	0.00	0.00	0.00	0.00	+		0.00	0.00	0.00		Capital Purc
Capital Purchases	0.00		62,784.46				31,500.00	4,548.00	24,302.00	7,198.00	
TOTALS	101,473.66	24,908.76	02,704.40	00,000.20			0.,000.00	.,	,	.,	

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, required matching funds have been spent/obligated in the reported amount, and the copies of all required documentation are attached, or on file for review. The documentation for this payment is true and reflects correct copies of the originals. All payment requests listed are not funded by any other funding source. The service provider shall not bill the grantee and another funding source for the same client at the same time.

		DR. TRACEY MASTER, DWI PREVENTION PROGRAM COORD	INATOR
Time A Office (Drinted Name and Title)		Grantee Representive (Printed Name and Title)	
Grantee Fiscal Officer (Printed Name and Title)		Magay Master	2/8/202
Grantee Fiscal Officer (Signature) Date		Grantee Representive Signature)	Date
	(DFA/Local Government Division Use Only)		
Local Government Division Fiscal Officer Date		Local Government Division Program Manager	Date

LOCAL DWI GRANT PROGRAM

Request for Payment/Financial Status Report

Breakdown By Component

Exhibit D (1) Adjustment #1

Grantee:	Torrance County 23-D-G-31 Amendment #1	Total Grant Funds Requested This Request: Total In-Kind Match This Request:	24,908.76 4,548.00
Grant No.: Request No. 2	23-D-0-01 / Amendment - 1	Total Expenditures Reported This Request:	29,456.76
Quant.			

Grant:		Budget	This Request	Remaining Budget	Expenditures YTD
Prevention		37,243.66	15,528.52	16,078.20	21,165.46
		12,500.00	0.00	12,500.00	0.00
Enforcement		0.00	0.00	0.00	0.00
Screening Treatment: Outpatient/Jailbased		9,000.00	0.00	9,000.00	0.00
Compliance Monitoring/Tracking		3,250.00	0.00	1,482.22	1,767.78
Coordination, Planning & Evaluation	_	21,000.00	4,749.00	13,085.00	7,915.00
Alternative Sentencing	-	18,480.00	4,631.24	10,639.04	7,840.96
Alternative Sentencing	Totals:	101,473.66	24,908.76	62,784.46	38,689.20

In-Kind Match:		Budget	This Request	Remaining Budget	Expenditures YTD
		9,500.00	0.00	9,500.00	0.00
Prevention		0.00	0.00	0.00	0.00
Enforcement		1,000.00	0.00	300.00	700.00
Screening Treatment: Outpatient/Jailbased		1,000.00	0.00	1,000.00	0.00
Compliance Monitoring/Tracking		0.00	0.00	0.00	0.00
Coordination, Planning & Evaluation	-	20,000.00	4,548.00	13,502.00	6,498.00
Coordination, Flatining & Literature		0.00	0.00	0.00	0.00
Alternative Sentencing	Totals:	31,500.00	4,548.00	24,302.00	7,198.00

			Checks:
Total Expenditures This Reimbursement:	29,456.76	\leftrightarrow	29,456.76
Total Expenditures Year to Date:	45,887.20	\leftrightarrow	45,887.20

I hereby certify to the best of my knowledge and belief, the above information is correct, expenditures are properly documented, required matching funds have been spent/obligated in the reported amount, and the copies of all required documentation are attached, or on file for review. The documentation for this payment is true and reflects correct copies of the originals. All payment requests listed are not funded by any other funding source. The service provider shall not bill the grantee and another funding source for the same client at the same time.

DWI Coordinator 2/8/2023

Exhibit G - Grant

Detailed Breakdown By Line Item LOCAL DWI PROGRAM

County/ Municipality:

TORRANCE

Grant No.: Request No.: 23-D-J-G-31

Total Grant Funds Requested This Request: 24,908.76 Total In-Kind Match This Request: 4,548.00 Total Expenditures Reported This Request: 29,456.76

Grant Expenditures:

ADMINISTRATIVE

Administrative expenses are not allowed.

PROGRAM

Personnel Services			Discourant Identifies	Amount	Commonant
Pay Period	<u>Name</u>	Job title	Document Identifier	Amount	Component
7/1/2022	Ruben Gastelum	Smart Choice Van Driver	Pay History 1, Timeclock printcut 1, email	131.96	Prevention
	Anthony Master	Smart Choice Van Driver	Pay History 2	225.72	Prevention
7/2-7/15/2022	Ruben Gastelum	Smart Choice Van Driver	Pay History 3	130.45	Prevention
112-11 TOILOLL	Anthony Master	Smart Choice Van Driver	Pay History 4	225.00	Prevention
7/16-7/23/2022	Ruben Gastelum	Smart Choice Van Driver	Pay History 5	130.07	Prevention
1110-112312022	Anthony Master	Smart Choice Van Driver	Pay History 6	227.53	Prevention
7/00 0/40/0022	Ruben Gastelum	Smart Choice Van Driver	Drill Down 1	244.78	Prevention
7/30-8/12/2022	Anthony Master	Smart Choice Van Driver	Drill Down 1	226.97	Prevention
5/40 0/00/10003	Ruben Gastelum	Smart Choice Van Driver	Drill Down 2	256.77	Prevention
8/13-8/26/2022	Anthony Master	Smart Choice Van Driver	Drill Down 2	156.09	Prevention
0/07 0/0/0000	Ruben Gastelum	Smart Choice Van Driver	Drill Down 3	249.28	Prevention
8/27-9/9/2022	Anthony Master	Smart Choice Van Driver	Drill Down 3	113.34	Prevention
	Ruben Gastelum	Smart Choice Van Driver	Drill Down 4	239.90	Prevention
9/10-9/23/2022	Anthony Master	Smart Choice Van Driver	Drill Down 4	224.44	Prevention
	Carol Aragon	5k Assist from Treasurer	Payroll Detail 1	246.93	Prevention
	Jovce Martinez	5k Assist from Treasurer	Payroll Detail 2	123.69	Prevention
	Ruben Gastelum	Smart Choice Van Driver	Drill Down 5	196.80	Prevention
9/24-10/7/2022	Anthony Master	Smart Choice Van Driver	Drill Down 5	235.97	Prevention
a posta constanta antico propertire con constanta	Anthony Master	Smart Choice Van Driver	Drill Down 6	374.63	Prevention
10/8-10/21/2022 10/22-11/4/2022	Ruben Gastelum	Smart Choice Van Driver	Drill Down 7	258.65	Prevention

Exhibit G- Grant

	Anthony Master	Smart Choice Van Driver	Drill Down 7		226.13		Prevention
	THE TOTAL PROCESS	Smart Choice Van Driver	Drill Down 8	To the second	244.40		Prevention
75-11110/2022	(Caboli Odelola	Smart Choice Van Driver	Drill Down 8		114.75		Prevention
	didiently interest.	Smart Choice Van Driver	Drill Down 9	*** ** * * * * * * * * * * * * * * * *	254.52		Prevention
1/10-12-20-		Smart Choice Van Driver	Drill Down 9		225,56		Prevention
		Smart Choice Van Driver	Drill Down 10	The second of th	109.83		Prevention
	r taban autoria	Smart Choice Van Driver	Drill Down 10	The second secon	338.06		Prevention
and the second s	The second secon	Andrews and the second	an madhir (marana) — a a a waran a gala na	Total Personnel		5,732.22	
Employee Benefits							
Pay Period	<u>Name</u>	Job title	<u>Document Identifier</u>	Description	<u>Amount</u>		Componer
and the second s					And the second s		
				Total Employee	Benefits:	0.00	
Fravel (In-State) Date of Travel & Location	Traveler's Name	Purpose of Travel	Check Date	Document Identifier	Amount		Componen
	- Control of the Cont	and the second s					
and the second control of the second control	<u> La caracter de la c</u>	recognic complex a control of the co	Comment of the Commen	Total Trayel (In	-State):	0.00	Programme and action for the
Travel (Out-of-State)	Traveler's Name	Purpose of Travel	Check Date	Document Identifier	Amount		Componer
Date of Travel & Location	Travori 3 maine						Componen
						0.00	
				Total Travel (Out-	-or-state):	0.00	
	on Giveaways/Promotiona Vendor	I Items separately below) Description	Check Date	Document Identifier	Amount		Componer
Date Incurred	<u>venuoi</u>						<u>OUMPONON</u>
	and the second s						
*Prevention Giveaways/	Promotional Items						
		Andrews and the second					
and the second s	and the second of the second o			Total Suppl	ies:	0.00	
Operating Costs		Description	Check Date	Dogument Identifica	Amazınt		C
Date(s) Incurred	<u>Vendor</u> Independent News LLC	Description	<u>Check Date</u> 12/22/2022	<u>Document Identifier</u> G/L Page 2	Amount 1,620.93	1	Componen Prevention
September.2022		QPR materials	11/16/2022	G/L Page 2	1,228.50		Prevention
September 2022	QPR Institute	WE IN MARCHAIS	1 II TORULE	OLI ayo 2	1,220.00		16461MOH
						2 940 49	
				Total Operating		2,849.43	

Exhibit G- Grant

ontractual Services Period Covered	Vendor	Description	Check Date	Document Identifier	<u>Amount</u>		Component
September.2022	Adrian Ortiz	Teen Court/Prevention Specialist		G/L Page 1	3,875.03		Prev/Alt Sent
September.2022	Frank Magourilos	Evaluator	10/27/2022	G/L Page 2	1,583.00		CPE
October.2022	Adrian Ortiz	Teen Court/Prevention Specialist		G/L Page 1	3,757.60		Prev/Alt Sent
October.2022	Frank Magourilos	Evaluator	11/3/2022	G/L Page 2	1,583.00		CPE
lovember.2022	Adrian Ortiz	Teen Court/Prevention Specialist		G/L Page 2	3,945.48		Prev/Alt Sent
lovember.2022	Frank Magourilos	Evaluator	12/15/2022	G/L Page 2	1,583.00		CPE
				Total Contractual	Services:	16,327.11	
Minor Equipment Date Incurred	Vendor	<u>Description</u>	Check Date	Document Identifier	Amount		Component
Capital Purchases <u>Date Incurred</u>	<u>Vendor</u>	<u>Description</u>	Check Date	Total Minor Equ	lipment: <u>Amount</u>	0.00	Component
				Total Capital Pu	rchases:	0.00	
		Total Gra	int Fund Reimbursen	nent Request: Check:	24908.76	24,908.76	
spent/obligated in the rep copies of the originals. I	ported amount, and that co certify that the items listed ed are not funded by any o	elief, the above information is correct opies of all required documentation a d in this report have not been billed o other funding source and that the ser	r reported previously to	the Local DWI Grant & Distri	bution program.	I certify that	
for the same service pro	vided to the same client at	t the same time.					
WOUND	Grantee Representative	/\	_	DWI Coordinator Title			08-Feb-2 Date

Page 3

Revised: July 2022

Exhibit G - Grant In-Kind Match

Detailed Breakdown By Line Item LOCAL DWI PROGRAM

Grant No.: 23-D-J-G-31 Total In-Kind Match This Request 29.456.76 In-Kind Match Expenditures: Component Comp	County/ Municipality:	TORRANCE			Total Grant Funds Requested This	Request:	24,908.76
In-Kind Match Expenditures:	Grant No :		-				
In-Kind Match Expenditures: Component Services	Request No.:	2	_		Total Expenditures Reported This	Request:	29,456.76
ADMINISTRATIVE Personnel Services Pay Period Name Job Title Document Identifier Description Amount Total Personnel Services: 0.00 Employee Benefits Pay Period Name Job Title Document Identifier Description Total Employee Benefits: 0.00 PROGRAM Personnel Services Pay Period Name Job Title Document Identifier Total Personnel Services: 0.00 Employee Benefits Pay Period Name Dob Title Document Identifier Total Personnel Services: 0.00 Travel (In-State) Parsonnel Services: 0.00 Travel (In-State) Travel (In-State) Date of Travel & Location Travel (In-State) Total Travel (In-State) Date of Travel & Location Total Travel (In-State) Date of Travel (In-State)						_	
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Total Travel (Out-of-State): 0.00			and the second of the second of		Total Travel (Out-of-State):	0.00	

Exhibit G - Grant In-Kind Match

Supplies							
Date Incurred	<u>Vendor</u>	Description	Check Date	Document Identifier	Amount		Component
				Total Supp	lies:	0.00	
Operating Costs							
Date(s) Incurred	<u>Vendor</u>	Description	Check Date	Document Identifier	Amount		Component
October.2022	Torrance County	Office space & utilities		Letter on file	650.00		CPE
November.2022	Torrance County	Office space & utilities		Letter on file	650.00		CPE
December.2022	Torrance County	Office space & utilities		Letter on file	650.00		CPE
July.2022	Torrance County	Cobalt usage		Letter on file	433.00		CPE
August.2022	Torrance County	Cobalt usage		Letter on file	433.00		CPE
September.2022	Torrance County	Cobalt usage		Letter on file	433.00		CPE
October.2022	Torrance County	Cobalt usage		Letter on file	433.00		CPE
November.2022	Torrance County	Cobalt usage		Letter on file	433.00	(CPE
December.2022	Torrance County	Cobalt usage		Letter on file	433.00	(CPE
				Total Operating	Costs:	4,548.00	
Contractual Services <u>Date(s) Incurred</u>	Vendor / Contractor	Description	Check Date	Document Identifier	Amount		Component
				Total Contractual	Services:	0.00	
Minor Equipment	Massaco	Description	Check Date	Document Identifier	Amount		Component
Date Incurred	Vendor	<u>Description</u>	CHeck Date	Document identifier	Aujount		<u> </u>
				Total Minor Equ	ulpment:	0.00	
Capital Purchases <u>Date Incurred</u>	Vendor	Description	Check Date	Document Identifier	Amount		Component
				Total Capital Pu	irchases.	0.00	
			Total In-Kind Match:	Total Suprial 12	3	4,548.00	
				Check:	4548.00		
in the reported amount, and	of my knowledge and belief, the abd that copies of all required docume report have not been billed or repore and that the service provider shall	entation are attached. The document of the previously to the Local DWI.	mentation for this payment is tru Grant & Distribution program.	ue and reflects correct cop I certify that all payment re	equests listed are	not funded	
NA WAX	XMAIN (INV)		-	DWI Coordinator Title		-	08-Feb-23 Date
	Grantee/Representative/Signa	n (re)		ime			Date

Revised: July 2022



Agenda Item No. 12-D



MEMORANDUM

Date:

January 5, 2023

To:

Ricky Serna, Cabinet Secretary Through:

Jeff Barela, Traffic Safety Division Director

From:

Kimberly Wildharber, Staff Manager, TSD

Subject:

Justification for Community DWI Program (CDWI) Project Agreement

between the New Mexico Department of Transportation Traffic Safety

Division and Torrance County.

John Vargas, TSD program manager Phone # 505-231-6784 will oversee this project. The agreement provides State Community DWI (CDWI) Funds to Torrance County as shown below.

AGENCY	CDWI PN	FY 23 CDWI \$
Torrance County	03-CD-05-103	\$2,239.00

Funding for the CDWI project comes from a \$75.00 fee imposed on convicted drunk drivers, as allowed by NMSA 1978, Section 31-12-7(B), and NMAC 18.20.6. Funds available for CDWI programs are dependent upon the 'fees' imposed and collected from each County. TSD distributes CDWI funds in proportion to the fees collected by the courts and law enforcement.

Counties submit applications detailing their agency's plan to expend funding to TSD on an annual basis upon notification of funding available. The Counties use the funding to conduct enforcement activities to include DWI checkpoint and directed patrols, DWI prevention activities such as programs in the schools, public information, and education programs aimed at drivers, and DWI offender programs. The Counties are encouraged to sub-contract with local governments within their County to conduct allowable activities. Counties may allocate their funding to the New Mexico State Police who will conduct activities in the Counties they receive allocated funding from.

The term of all these agreements is from date of execution to June 30, 2023.

Michelle Lujan Grisham

Governor

Ricky Serna Cabinet Secretary

Commissioners

Jennifer Sandoval Commissioner, Vice-Chairman District 1

Bruce Ellis Commissioner District 2

Hilma E. Chynoweth Commissioner District 3

Walter G. Adams Commissioner, Chairman District 4

Thomas C. Taylor Commissioner District 5

Charles Lundstrom Commissioner, Secretary District 6

Office of General Counsel Contract Brief Form

Date: June 28	3, 2022 From: John Va	argas Location: <u>Traffic Safety Division</u>
Phone: 505-2		Agency: <u>NMDOT</u>
Contractor:	Torrance County	
Project No.:	03-CD-05-103	-
Copy of ap Copy of ap	FP, if applicable proved sole source juproved small purchas	stification e justification Contract Administration
Scope of V Additional (Time exter Note: For ame	Compensation sion	a copy of the original agreement, any previous
X EXEMPT FF other state ago	ROM PROCUREMEN ency, bureau; local pu	T PROCESS (university: other educational institutions; blic bodies).
The Office of 0 indicate below this agreemen	if there are extenuation	cy for turnaround time is ten (10) working days. Please ng circumstances, which require immediate review of
J		ney Review Comments
469-6411 if yo Please m I have sig indicated on th	agreement is being ret u have any questions. ake corrections on pa ned the agreement w e agreement submitte ake corrections on pa	urned for revisions or corrections. Please call at (505)
Other Comme	nts	

CONTRACT NUMBER:_	TS05105

VENDOR NUMBER: 0000054405

GRANT AGREEMENT

This grant agreement ("Agreement") is between the New Mexico Department of Transportation ("Department") and Torrance County ("Grantee"), collectively referred to as "the Parties." The Department and the Grantee agree as follows:

- 1. Award. The Department hereby awards the Grantee funding for the following Project: Community Driving While Impaired (CDWI), Project No. 03-CD-05-103, \$2,239.00, (Project).
- 2. **Scope of Work.** The Grantee shall perform the professional services stated in Exhibit A.
- 3. Payment. To be reimbursed for eligible expenses, the Grantee must submit timely and properly prepared reimbursement requests as provided in the Department's CDWI Manual. The Grantee acknowledges that the Department will not pay for any expenses incurred prior to both Parties signing the Agreement, after termination of the Agreement, or in excess of the amount of the award noted in Section 1. The Grantee must submit its final reimbursement request no later than thirty (30) calendar days after termination of this Agreement, unless otherwise approved by the Department.
- Records and Audit. The Grantee shall strictly account for all receipts and disbursements 4. related to this Agreement. The Grantee shall record costs incurred, services rendered, and payment received, and shall maintain these financial records during the Agreement and for three (3) years from the date of submission of the final reimbursement request. On request, the Grantee shall provide the financial records to the Department and the state auditor and shall allow the Department and the state auditor to inspect or audit these financial records during business hours at the Grantee's principal office during the Agreement and for three (3) years after termination. If the financial records provided by the Grantee are insufficient to support an audit by customary accounting practices, the Grantee shall reimburse the Department for any expense incurred related to the insufficient documentation within thirty (30) calendar days of written notice from the Department. If an audit or inspection reveals that funds were used for expenses not directly related to the Project, or were used inappropriately, or that payments were excessive or otherwise erroneous, the Grantee shall reimburse the Department for those funds or payments within thirty (30) calendar days of written notice.
- 5. **Officials Not to Benefit.** The Parties intend that no member of the New Mexico legislature or the United States Congress, or any public official, public employee or tribal council member, in that person's individual capacity, will benefit from this Agreement.
- 6. **Termination.** The Department may terminate this Agreement for any reason, by giving

the Grantee thirty (30) calendar days written notice. On receipt of a notice of termination, the Grantee shall suspend work unless otherwise directed by the Department in writing. The Grantee may only terminate this Agreement based on the Department's uncured, material breach of the Agreement, and by giving the Department thirty (30) calendar days written notice. The Parties acknowledge that termination will not nullify obligations incurred prior to termination, including any obligations intended to survive termination of the Agreement, including but not limited to Section 4 and Section 11.

- 7. **Appropriations.** The Grantee acknowledges that:
 - a. this Agreement is contingent upon sufficient appropriations and authorizations being made by the Congress of the United States or the New Mexico state legislature;
 - b. if sufficient appropriations and authorizations are not made, this Agreement will terminate upon written notice by the Department to the Grantee; and
 - the Department will not expend any funds until approved for expenditure, and the Department's determination as to whether approval has been granted will be final.
- 8. **Compliance with Law.** The Grantee, its employees, agents and contractors, shall comply with the following:
 - a. Title VI and Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, the Americans with Disabilities Act of 1990, the ADA Amendments Act of 2008, the Environmental Justice Act of 1994, the Civil Rights Restoration Act of 1987, and 49 C.F.R. Section 21.
 - b. All applicable federal and state laws, rules, regulations, and executive orders pertaining to equal employment opportunity, including the Human Rights Act, NMSA 1978, Sections 28-1-1 through 28-1-15. In accordance with such, the Grantee states that no person, on the grounds of race, religion, national origin, sex, sexual orientation, gender identity, spousal affiliation, serious medical condition, age or disability, will be excluded from employment with or participation in, denied the benefits of, or otherwise subjected to, discrimination in any activity performed under this Agreement. If the Grantee is found to be in violation of any of these requirements, the Grantee shall take prompt and appropriate steps to correct such violation, subject to Section 6 above.
 - c. State laws applicable to workers compensation benefits for the Grantee's employees, including the Workers' Compensation Act, NMSA 1978, Sections 52-1-1 through 52-1-70, and related rules.
- 9. **Notices.** For a notice under this Agreement to be valid, it must be in writing; be delivered by hand, registered or certified mail and postage prepaid, fax or e-mail; and be addressed as follows:

to the Department at: New Mexico Dept. of Transportation Attn: Traffic Safety Division P.O. Box 1149 Santa Fe, NM 87504 to the Grantee at: Torrance County Attn: Tracey Master P.O. Box 48 Estancia, NM 87016

- 10. **Severability**. The terms of this Agreement are lawful; performance of all duties and obligations shall confirm with and do not contravene any state, local, or federal statute, regulation, rule, or ordinance. The Parties intend that if any provision of this Agreement is held to be unenforceable, the rest of the Agreement will remain in effect as written.
- 11. **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 the Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act, NMSA 1978, Sections 41-4-1, *et seq.*, as amended, and any other applicable law. This section is intended only to define the liabilities between the Parties and is not intended to modify in any way, the Parties' liabilities as governed by law.
- 12. **Project Responsibility.** The Grantee acknowledges that it bears sole responsibility for performing the services referred to in Section 2, and that the Department is not responsible for any services except as expressly stated in this Agreement.
- 13. **Term.** This Agreement takes effect as of the date of the last party to sign on the signature page below. The Agreement terminates at 12:00 a.m. on June 30, 2023, unless terminated as provided in Section 6 or Section 7, or modified by amendment as set forth in Section 16. If the Grantee does not deliver the signed Agreement to the Department within sixty (60) days of the Department's signature, the Agreement will be voidable by the Department.
- 14. **Applicable Law.** The laws of the state of New Mexico, without giving effect to its choice of law provisions, govern all adversarial proceedings arising out of this Agreement.
- 15. **Jurisdiction and Venue.** The Grantee acknowledges the jurisdiction of the courts of the state of New Mexico for any adversarial proceeding arising out of this Agreement, and that venue for any such proceeding will be in the First Judicial District Court for the county of Santa Fe, New Mexico.
- 16. **Amendment.** No amendment of this Agreement will be effective unless it is in writing and signed by the Parties.
- 17. **No Third-party Beneficiary.** This Agreement does not confer any rights or remedies on anyone other than the Department and the Grantee.
- 18. **Scope of Agreement and Merger.** This Agreement incorporates all the agreements, covenants, and understanding between the parties concerning the subject matter of this Agreement. No prior agreements or understandings, verbal or otherwise, of the parties or their agents will be valid unless included in this Agreement.

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Each party is signing this Agreement on the date stated opposite that party's signature. This Agreement is effective as of the date of the last party to sign it on the signature page below.

DEPARTMENT OF TRANSPORTATION

Ву:	— Docustymed to: Kildy St.M.A. ——————————————————————————————————	Date:	1/26/2023	
	Cabinet Secretary or Designee			
TORR.	ANCE COUNTY			
Ву:	Decodinged by:	Date:	1/23/2023	
Title:	County Manager			
Appro	ved as to form and legal sufficiency.			
Ву:	Denotioned by: Standard Stand	Date:	1/18/2023	
•	Assistant General Counsel Department of Transportation	Dutc.		
Appro	ved as to form and legal sufficiency.			
Ву:	— Dourdigned by: Milkall I. Garlia ————————————————————————————————————	Date:	1/20/2023	
	Counsel for Torrance County	_ 5.001		

Exhibit A

SCOPE OF WORK, TRAINING, REIMBURSEMENT AND REPORTING

COMMUNITY DRIVING WHILE IMPAIRED PROGRAMS (CDWI) PROJECT NO. 03-CD-05-103

- 1. **Scope of Work**. The Grantee shall conduct the following activities as required below:
 - a. Utilize funding to increase awareness of underage drinking and DWI prevention withing Torrance County by purchasing promotional items to be distributed at community events.
- 2. **Definitions.** For purposes of this exhibit, the following definitions apply:
 - a. **"Program Manager"** means the staff person at the Department assigned to monitor, coordinate and oversee program areas and project activities.
 - b. "Agency Coordinator" means the person assigned by the Grantee to assume direct responsibility for administering all phases of the project agreement.
- 3. **Training and qualifications.** The Agency Coordinator must attend Department training as required by the Department. The Grantee shall notify the Department of any changes in the Agency Coordinator designation. The Grantee's officers must have law enforcement certifications in all areas necessary to conduct the services noted in paragraph 1 of this Scope of Work.
- 4. **Reimbursement.** The Department will pay the Grantee for the actual cost of activities listed in this Scope of Work. The Grantee should submit claims for reimbursement on a quarterly basis or as directed by the Department. The Department will pay the Grantee for the following:
 - a. the actual costs of items listed in this Scope of Work; and
 - b. conference and training fees, per diem, and other related costs required under the grant and approved by the Department in advance.
- 5. **Reporting.** The Grantee must submit quarterly activity reports by October 31, 2022, January 31, 2023, April 30, 2023 and July 31, 2023. Quarterly activity reports should summarize the Grantee's goals and accomplishments for the fiscal year funded under this Agreement. Further, the report should detail how the Grantee's activities contributed to meeting the Department's highway safety targets, missions and goals.
- 6. **Funding.** Funding for this CDWI Project comes from a \$75.00 fee imposed on convicted drunk drivers, as allowed by NMSA 1978, Sections 31-12-7(B) and NMAC 18.20.6. The Grantee may transfer funds between budget categories only with prior written approval from the Department. The Project's itemized budget is as follows:

Personal Services	\$ 0.00
Contractual Services	\$ 0.00
Commodities	\$ 2,239.00
Indirect	\$ 0.00
Other	\$ 0.00
TOTAL	\$2,239.00

7. **Equipment.** The Grantee may only purchase equipment under this Agreement with prior approval of the Department.

New Mexico Traffic Safety Division Project Information Sheet

Contract N	umber:	TS05105					
Governme	nt Unit:	Torrance County					
Contract	term:	$(^{1/26/2023} - 06/30/2023)$					
Vendor Nu	umber:	00000544	405	Addres	Address ID:		
Grantee Contact Info							
Project Director and Title: Tracey Master							
Phone: 505-705-0332 E-mail: tmaster@tcnm.us							
Agency Name: Torrance County							
	Address: P.O. Box 48						
City, S	City, State ZIP: Estancia, NM 87016						
TSD Contact Info							
Program Manager: John Vargas		gas	Phone:	e: 505-231-6784			
TSD F	inance:	Avalon W	right	Phone:	505-	660-8103	
Budget Breakdown							
Funding	Project	t Number	Amount	F	ınd	Source	
CDWI	03-CE)-05-103	\$2,239.00	20	800	State CDWI	
Total		\$2,239.00					
Purchase Order Number:		0000373556					
PO Entered by TSD Finance:		Occussioned by: Audin Addition Da		Date:	1/27/2023		
PO Approved by Contracts:		Docustant by. Joen Demonsque		Date:	1/27/2023		
						——————————————————————————————————————	

Certificate Of Completion

Envelope Id: B7CAF6E35F31474E956DA7F26F434639

Subject: Torrance County CDWI FY23 Agreement

Source Envelope:

Document Pages: 10 Certificate Pages: 6

AutoNav: Enabled Envelopeld Stamping: Enabled

Time Zone: (UTC-07:00) Mountain Time (US & Canada)

Status: Delivered

Envelope Originator: Amber Montoya 1120 Cerrillos Rd. Santa Fe, NM 87505

Amber.Montoya1@dot.nm.gov IP Address: 164.64.74.20

Record Tracking

Status: Original

1/5/2023 1:37:17 PM

Security Appliance Status: Connected Storage Appliance Status: Connected

Holder: Amber Montoya

Amber.Montoya1@dot.nm.gov

Pool: StateLocal

Signatures: 7

Initials: 0

Pool: Department of Transportation

Location: DocuSign

Location: DocuSign

Signer Events

Jeff Barela

Jeff.Barela2@dot.nm.gov

Director **NMDOT**

Security Level: Email, Account Authentication

(None)

Signature

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Signature Adoption: Pre-selected Style Using IP Address: 164.64.74.20

Timestamp

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Electronic Record and Signature Disclosure:

Not Offered via DocuSign

John Newell

JohnP.Newell@dot.nm.gov

State of New Mexico, Dept of Information

Technology

Security Level: Email, Account Authentication

(None)

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Signature Adoption: Uploaded Signature Image

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Resent: 1/17/2023 8:24:12 AM Viewed: 1/18/2023 3:40:12 PM Signed: 1/18/2023 3:42:16 PM

Electronic Record and Signature Disclosure:

Accepted: 3/24/2022 10:26:55 AM ID: 5ffaccc7-1a18-413c-837e-7742d33ff5ce

Michael I. Garcia michael@nmlgl.com

Security Level: Email, Account Authentication (None)

DocuSigned by: Michael L. Garcia 377B866F14AC4A9

Janu y. Barle

01642B76BAE4EC

Signature Adoption: Pre-selected Style

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Viewed: 1/23/2023 9:04:14 AM

Signed: 1/23/2023 9:15:32 AM

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Electronic Record and Signature Disclosure:

Accepted: 1/20/2023 9:04:45 AM

ID: 8a0715d2-82ae-4ce2-8f47-4a3b9dc587eb

Janice Y. Barela jbarela@tcnm.us Janice Y. Barela **Torrance County**

Security Level: Email, Account Authentication

(None)

Signature Adoption: Uploaded Signature Image

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Electronic Record and Signature Disclosure:

Accepted: 1/23/2023 9:04:14 AM

ID: 9af3ccb1-a028-4bee-8a47-aea9c7e307f6

Signer Events

Ricky Serna

Ricky.Serna@dot.nm.gov

Cabinet Secretary

NMDOT

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Rocio Dominguez

Rocio.Dominguez@dot.nm.gov

Security Level: Email, Account Authentication

(None), Login with SSO

Electronic Record and Signature Disclosure:

Accepted: 3/17/2022 2:57:43 PM ID: dfa1ea73-7c88-4ff8-ab54-61be008d95f2

Avalon Gabaldon

Avalon.Gabaldon@dot.nm.gov

Financial Specialist

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Accepted: 8/18/2022 11:42:23 AM ID: 40f39bc9-44fd-49da-93a7-875e8d4ae827

Rocio Dominguez

Rocio.Dominguez@dot.nm.gov

TS05052

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Accepted: 3/17/2022 2:57:43 PM

ID: dfa1ea73-7c88-4ff8-ab54-61be008d95f2

John Vargas

John.Vargas2@dot.nm.gov

Management Analyst-A

New Mexico Department of Transportation

Security Level: Email, Account Authentication

(None), Login with SSO

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Timestamp

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Viewed: 1/27/2023 9:03:28 AM

Signed: 1/27/2023 9:04:58 AM

Sent: 1/27/2023 9:05:03 AM

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Signature Adoption: Pre-selected Style

Using IP Address: 164.64.74.20

Signature

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Ricky Serna

Signature Adoption: Pre-selected Style

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Editor Delivery Events	Status	Timestamp	
Agent Delivery Events	Status	Timestamp	
Intermediary Delivery Events	Status	Timestamp	
Certified Delivery Events	Status	Timestamp	
Carbon Copy Events	Status	Timestamp	

Witness Events	Signature	Timestamp		
Notary Events	Signature	Timestamp		
Envelope Summary Events	Status	Timestamps		
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Payment Events	Status	Timestamps		
Electronic Record and Signature	Disclosure			

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, New Mexico Department of Transportation (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact New Mexico Department of Transportation:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: daniel.garcia5@state.nm.us

To advise New Mexico Department of Transportation of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at daniel.garcia5@state.nm.us and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from New Mexico Department of Transportation

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to daniel.garcia5@state.nm.us and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with New Mexico Department of Transportation

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to daniel.garcia5@state.nm.us and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: https://support.docusign.com/guides/signer-guide-signing-system-requirements.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify New Mexico Department of Transportation as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by New Mexico Department of Transportation during the course of your relationship with New Mexico Department of Transportation.



Agenda Item No. 12-E



MEMORANDUM

Date:

December 5, 2022

To:

Ricky Serna, Cabinet Secretary

Through:

Jeff Barela, Director, Traffic Safety Division

From:

Kimberly Wildharber, Staff Manager

Subject:

Letter of Justification for Grant Agreement between the New Mexico

Department of Transportation Traffic Safety Division and Torrance County

gr

1. TSD Program Manager John Vargas, Phone # 505-231-6784, will oversee the project(s).

- 2. The Consolidated Agreement provides funding to Torrance County Sheriff's Department to conduct the following project(s) and activities as shown below.
 - ENDWI \$6,048.00 (Fed 164)

The ENDWI program funds overtime enforcement for DWI checkpoint and DWI directed patrol program. Funds are used to maintain the program, as funding allows, and to expand the program in areas of the State with high rates of DWI.

BKLUP -- \$2,814.00 (State Road Fund)

The BKLUP program funds overtime for law enforcement agencies to conduct safety belt and child restraint/ booster seat use activities to increase in occupant protection use in New Mexico.

STEP – \$3,066.00 (State Road Fund)

Provides funding for sustained enforcement program to target specific traffic problems such as speed, DWI, road rage, distracted and reckless driving, fatigue/drowsy driving, occupant protection, and crashes involving pedestrians, primarily through the use of Safety Corridors. Participating agencies include local law enforcement.

- 3. The agreement will be effective from date of last signature to 9/30/2023.
- 4. A deliverables table is listed in Exhibit A-C.
- 5. The agreement is Exempt from the procurement as it is with another government agency, (per NMSA 1978 Section 13-1-98, et seq.)

Michelle Lujan Grisham

Governor

Ricky Serna Cabinet Secretary

Commissioners

Jennifer Sandoval
Commissioner, Vice-Chairman
District 1

Bruce Ellis Commissioner District 2

Hilma E. Chynoweth Commissioner District 3

Walter G. Adams
Commissioner, Chairman
District 4

Thomas C. Taylor Commissioner District 5

Charles Lundstrom Commissioner, Secretary District 6



December 5, 2022

Ms. Donna Zamora Torrance County Sheriff's Department P. O. Box 498 Estancia, NM 87016

RE: Project Agreement

Dear Coordinator:

Enclosed is the project agreement for the federal 2023 fiscal year. This letter contains information required to meet Federal Funding Accountability and Transparency Act (FFATA) and 2 CFR Part 200 requirements. Please provide a copy of this letter to the person responsible for meeting those requirements at your City, County, Town, or Tribal agency. The following table contains the information necessary to meet these requirements.

Project	Funding Source	CFDA #	‡ FAIN	Award	Amount
Number				Date	ranount
		r20.608	69A37522300001640NMA	5/16/2022	\$6,048.00
	Funds				
	State Road Fund State Road Fund				\$2,814.00 \$3,066.00

2 CFR Subpart F 200.500-521

- (a) Audit required. A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.
- (b) Single audit. A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with \$200.514 Scope of audit except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section.
- (c) *Program-specific audit election.* When an auditee expends Federal awards under only one Federal program (excluding R&D) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with §200.507 Program-specific audits. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.

Michelle Lujan Grisham

Governor

Ricky Serna Cabinet Secretary

Commissioners

Jennifer Sandoval Commissioner, Vice-Chairman District 1

Bruce Ellis Commissioner District 2

Hilma E. Chynoweth Commissioner District 3

Walter G. Adams Commissioner, Chairman District 4

Thomas C. Taylor Commissioner District 5

Charles Lundstrom Commissioner, Secretary District 6



(d) Exemption when Federal awards expended are less than \$750,000. A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in §200.503 Relation to other audit requirements, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

If expenditures are less than \$750,000 during your agency's fiscal year 2022, please submit a statement to the Traffic Safety Division at the address listed on this letterhead. The Statement should read, "We did not meet the \$750,000 expenditure threshold and therefore we are not required to have a single audit performed for FY {22}."

Your agency must submit copies of any audits and review reports which they have had prepared to the Department for informational purposes if requested regardless of whether the criteria for audit or review are met.

Operational Plan

Your agency is required to develop an operational plan to include a jurisdiction-specific performance goal, problem statement, problem identification and basic crash data upon which the project is based. Performance goals should be specific, measurable, action-oriented, realistic, and time-bound.

Performance Indicators

The Department has implemented performance indicators on Department funded law enforcement projects. The performance indicators are as follows:

ENDWI Small Agency (Populations below 50,000) - 1 DWI in 36 hours

BKLUP 1 seat belt or child restraint citation for every 2 hours of enforcement worked.

STEP 2 citations or warnings for every hour of enforcement worked.

At no time does the New Mexico Department of Transportation require an individual officer to issue a specific number of citations during an enforcement period.

We look forward to working with you to prevent injuries and fatalities. Thank you for your cooperation.

Sincerely,

—DocuSigned by:

ASA Barcla

Jeff Barela, Director Traffic Safety Division

Enclosure

Office of General Counsel Contract Brief Form

CONTRACT NUMBER:____UNIQUE ENTITY IDENTIFIER: JVMMNF6K1FM5

SUPPLIER: 0000054405

GRANT AGREEMENT

This Grant Agreement (Agreement) is between the New Mexico Department of Transportation (Department) and Torrance County (Grantee), collectively referred to as the "parties." This Agreement is effective as of the date of the last party to sign it on the signature page below. The Department and the Grantee agree as follows:

- 1. Award. The Department hereby awards the Grantee funding for the following projects:
 - a. End Driving While Impaired (ENDWI), Project No. 03-AL-64-103, \$6,048.00;
 - b. Buckle Up (BKLUP)/Click It or Ticket (CIOT), Project No. 03-OP-RF-103, \$2,814.00;
 - c. Selective Traffic Enforcement Program (STEP), Project No. 03-PT-RF-103, \$3,066.00
 - Total Funding awarded per this Agreement \$11,928.00.
- Scope of Work. The Grantee shall perform the professional services stated in the following exhibits: Exhibit A - ENDWI; Exhibit B - BKLUP/CIOT; Exhibit C - STEP.
- 3. Payment. To be reimbursed for eligible expenses, the Grantee must submit timely and properly prepared reimbursement requests as provided in the Department's Electronic Grant Management System or the Traffic Safety Division Financial Management Manual 2019, as directed by the Department. The Grantee acknowledges that the Department will not pay for any expenses incurred prior to both Parties signing the Agreement, after termination of the Agreement, or in excess of the amount of the award noted in Section 1. The Grantee must submit its final reimbursement request no later than forty-five (45) calendar days after termination of this Agreement, unless otherwise approved by the Department.
- Records and Audit. The Grantee shall strictly account for all receipts and disbursements related 4. to this Agreement. The Grantee shall record costs incurred, services rendered, and payment received. The Grantee shall maintain these financial records during the term of this Agreement and for three (3) years from the date of submission of the final reimbursement request. On request, the Grantee shall provide the financial records to the Department and the state auditor, and shall allow the Department and the state auditor to inspect or audit these financial records during business hours at the Grantee's principal office during the term of this Agreement and for three (3) years from the date of submission of the final reimbursement request. If the financial records provided by the Grantee are insufficient to support an audit by customary accounting practices, the Grantee shall reimburse the Department for any expense incurred related to the insufficient documentation within thirty (30) calendar days of written notice from the Department. If an audit or inspection reveals that funds were used for expenses not directly related to the project or were used inappropriately, or that payments were excessive or otherwise erroneous, the Grantee shall reimburse the Department for those funds or payments within thirty (30) calendar days of written notice.

- 5. Officials Not to Benefit. The parties intend that no member of the New Mexico legislature or the United States Congress, or any public official, public employee or tribal council member, in that person's individual capacity, will benefit from this Agreement.
- Grantee thirty (30) calendar days written notice. On receipt of a "Notice of Cancellation," the Grantee shall suspend work unless otherwise directed by the Department in writing. The Grantee may only terminate this Agreement based on the Department's uncured, material breach of the Agreement and by giving the Department thirty (30) calendar days' written notice. The Parties acknowledge that termination will not nullify obligations incurred prior to termination, including any obligations intended to survive termination of the Agreement, including but not limited to Section 4 and Section 11.
- **7. Appropriations.** The Grantee acknowledges that:
 - a. this Agreement is contingent upon sufficient appropriations and authorizations being made by the Congress of the United States or the New Mexico state legislature;
 - b. if sufficient appropriations and authorizations are not made, this Agreement will terminate upon written notice by the Department to the Grantee; and
 - c. the Department will not expend any funds until approved for expenditure, and the Department's determination as to whether approval has been granted will be final.
- **8. Compliance with Law.** The Grantee, its employees, agents and contractors, shall comply with the following:
 - a. Title VI and Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, the Americans with Disabilities Act of 1990, the ADA Amendments Act of 2008, the Environmental Justice Act of 1994, the Civil Rights Restoration Act of 1987, and 49 C.F.R. Section 21;
 - b. all applicable federal and state laws, rules, regulations, and executive orders pertaining to equal employment opportunity, including the Human Rights Act, NMSA 1978, Sections 28-1-1 through 28-1-15, and in accordance with such, the Grantee states that no person, on the grounds of race, religion, national origin, sex, sexual orientation, gender identity, spousal affiliation, serious medical condition, age, disability, or other protected class will be excluded from employment with or participation in, denied the benefits of, or otherwise subjected to, discrimination in any activity performed under this Agreement; if the Grantee is found to be in violation of any of these requirements, the Grantee shall take prompt and appropriate steps to correct such violation, subject to Section 6 above;
 - c. state laws applicable to workers compensation benefits for the Grantee's employees, including the Workers' Compensation Act, NMSA 1978, Sections 52-1-1 through 52-1-70, and related rules;
 - d. 2 C.F.R. 200, Subpart F Audit Requirements, Sections 200.500 200.521; and
 - e. those sections in Appendix A to Part 1300 labeled "applies to subrecipients as well as states."
- 9. Notices. For a notice under this Agreement to be valid, it must be in writing; be delivered by hand, registered or certified mail postage prepaid, fax or email; and be addressed as follows:

to the Department at: New Mexico Dept. of Transportation Attn: Traffic Safety Division P.O. Box 1149 Santa Fe, NM 87504

to the Grantee at: Torrance County Sheriff's Department Attn: Ms. Donna Zamora P. O. Box 498 Estancia, NM 87016

- **Severability**. The terms of this Agreement are lawful; performance of all duties and obligations shall confirm with and do not contravene any state, local, or federal statute, regulation, rule, or ordinance. The parties intend that if any provision of this Agreement is held to be unenforceable, the rest of the Agreement will remain in effect as written.
- 11. 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 the Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act, NMSA 1978, Sections 41-4-1, et seq., as amended, and any other applicable law. This section is intended only to define the liabilities between the parties and it is not intended to modify in any way, the Parties' liabilities as governed by law.
- **12. Project Responsibility.** The Grantee acknowledges that it bears sole responsibility for performing the services referred to in Exhibits A, B and C, Scope of Work, Training, Reimbursement and Reporting.
- **13. Term.** This Agreement takes effect as of the date the last party to sign it on the signature page below. The grantee may not start work until directed to by the Department. The Agreement terminates at 12:00 a.m. on September 30, 2023, unless earlier terminated as provided in Section 6 or Section 7.
- **14. Applicable Law.** The laws of the state of New Mexico, without giving effect to its choice of law provisions, govern all adversarial proceedings arising out of this Agreement.
- **15. Jurisdiction and Venue.** The Grantee acknowledges the jurisdiction of the courts of the state of New Mexico for any adversarial proceeding arising out of this Agreement, and that venue for any such proceeding will be in the First Judicial District Court for the county of Santa Fe, New Mexico.
- **16.** Amendment. No amendment of this Agreement will be effective unless it is in writing and signed by the parties.
- **17. No Third-party Beneficiary.** This Agreement does not confer any rights or remedies on anyone other than the Department and the Grantee.
- **18. Scope of Agreement and Merger.** This Agreement incorporates all the agreements, covenants, and understanding between the parties concerning the subject matter of this Agreement. No prior agreements or understandings, verbal or otherwise, of the parties or their agents will be valid unless included in this Agreement.

19. Disadvantaged Business Enterprise. The following provision applies to a USDOT-assisted federally funded agreement only. The recipient shall not discriminate on the basis of race, color, national origin, sex, or other protected class in the award and performance of any USDOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The recipient shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of USDOT-assisted contracts. The recipient's DBE program, as required by 49 CFR Part 26 and as approved by USDOT, is incorporated by reference in this Agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this Agreement. Upon notification to the recipient of its failure to carry out its approved program, the USDOT may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

The remainder of this page is intentionally left blank.

Each party is signing this Agreement on the date stated opposite that party's signature. This Agreement is effective as of the date of the last party to sign it on the signature page below.

NEW MEXICO DEPARTMENT OF TRANSPORTATION

Ву:	Cabinet Secretary or Designee	Date:				
COUNT	TY OF TORRANCE					
Ву:	Janice y. Barela	Date:	2.8.2023			
Title:	County Manager					
Approv	Approved as to form and legal sufficiency.					
Ву:	DocuSigned by: Gh. Marell G750CEC16Z5D488	Date:	12/15/2022			
	Assistant General Counsel Department of Transportation					
Approved as to form and legal sufficiency.						
Ву:	Mahall Von	Date:	2-8-2023			
	Counsel for County of Torrance					

Exhibit A: Scope of Work, Training, Reimbursement and Reporting

END DRIVING WHILE IMPAIRED (ENDWI) Project Number: 03-AL-64-103

- 1. Scope of Work. The Grantee shall conduct and DWI directed enforcement patrols (DDEPs) as negotiated between the Department and the Grantee, in high crash locations identified in data compiled by local, state or federal government agencies and included the Grantee's Operational Plan. The Department encourages the Grantee to accompany and DDEPs with public information, media and educational activities. DDEPs must deploy officers in high crash locations consistent with the enforcement plan. If for any reason, the DDEPs were conducted in areas not consistent with the enforcement plan, the Grantee must submit a justification with the invoice for these services. The Department may choose to deny the invoice for DDEPs based on the justification. The Grantee is encourage to schedule DDEPs throughout the grant period with a focus on participating during the Superblitz Period, 3 Mini Superblitz Periods, and National DWI Mobilizations as identified below.
- **2. Definitions.** For purposes of this exhibit, the following definitions apply:

"Agency Coordinator" means the person assigned by the Grantee to assume direct responsibility for administering all phases of the Agreement.

"Directed Enforcement Patrols" means activities that enforce traffic laws in areas consistent with the agency's operational plan.

"Operational Plan" means a plan based on the most current crash data that identifies the problem to be addressed, goals to be achieved, and the performance measures to be employed. The Grantee may update its operational plan as needed to align with current trends.

"Winter Superblitz Period" means November 18, 2022 to January 1, 2023.

"St. Patrick's Day Mini Superblitz Period" means March 11 to March 19, 2023.

"Cinco de Mayo May Mini Superblitz Period" means May 1 to May 7, 2023.

"Fourth of July Mini Superblitz Period" means July 1 to July 8, 2023.

"National DWI Mobilization Period" means August 18 to September 4, 2023.

- Training and Qualifications. The Agency Coordinator must attend the Department's Law Enforcement Coordinators symposium and other Department training as required. The Grantee should notify the Department of any changes in the Agency Coordinator as soon as possible. The Grantee's participating officers must have law enforcement certifications in all areas necessary to conduct the services noted in Section 1 of this exhibit. The Grantee shall keep documentation of training and provide the Department with a list of certified officers on request.
- 4. Reimbursement. The Department will pay the Grantee for the actual cost paid to personnel that worked the DDEPs. Claims for payment must specify officers' actual hourly rate of overtime pay based on the Grantee's overtime policy; the Department will not pay any amount in excess of that

rate or for any amount that is not above and beyond the officers normal duties. The Grantee should submit claims at minimum quarterly no later than January 30th, April 30th and July 30th during this Agreement period. The final claim shall be submitted no later than October 31, 2023. If the final claim is submitted after October 31, 2023, the claim must be accompanied by a justification letter. The Department may choose to deny the claim based on the justification. The claim must be on a form approved by the Department. The Department will pay the Grantee for the following:

- a. pay, including overtime, for officers conducting traffic safety DWI enforcement in areas consistent with the enforcement plan;
- pay, including overtime, for officers attendance at administrative license revocation hearings and court hearings directly related to DWI arrests made while participating in the ENDWI program;
- c. overtime costs for officers or authorized personnel to support activities directly related to the DDEPs conducted during the claim month. Authorized personnel may include dispatcher, transport or others as authorized by checkpoint supervisor or command staff. The Grantee can only claim up to 10 percent of the total monthly claim amount; and
- in state travel and related expenses for officers to attend DWI related training approved by the Department in advance and shall be reimbursed in accordance with the Regulation Governing the New Mexico Per Diem and Mileage Act, 2.42.2 NMAC.
- **Reporting.** The Grantee must submit activity reports by the 20th of each month using the activity report form provided unless otherwise directed by the Department. Activity reports must include the type of activity and types of citations issued. The Grantee must report all citations to the Motor Vehicle Division of the New Mexico Taxation and Revenue Department and to the appropriate court in accordance with New Mexico state statute. The Grantee must submit timely crash reports to the Department in accordance with NMSA 1978, Section 66-7-207. If the Grantee is not submitting crash reports in accordance with NMSA 1978, Section 66-7-207, the Department may hold reimbursement claims until this provision is met.
- **6. Funding.** The Department expects the funding source to be BIL 164 Transfer Funds and the Catalog of Federal Domestic Assistance (CFDA) number to be 20.608. However, both funding source and CFDA number are subject to change at the Department's discretion. The Grantee may transfer funds between budget categories only with prior written approval from the Department. The project's itemized budget is as follows:

Personal Services	\$6,048.00
Contractual Services	\$0.00
Commodities	\$0.00
Indirect	\$0.00
Other	\$0.00
TOTAL	\$6,048.00

- 7. Goals. The Department's performance goals for the state are as follows: Five-year alcohol-impaired fatalities rose by 13.4 percent between 2016 and 2020, with continued, but with a smaller increase projected between 2020 and 2023. The State has determined to set the five-year average projection of 131.2 as the 2023 target. The State's ENDWI and participation in the National Drive Sober or Get Pulled Over enforcement and media will continue to focus on areas of the State that have higher incidents of alcohol-involved crashes, fatalities and injuries, and among high-risk groups such as young male drivers, motorcyclists and pedestrians.
- **8. Equipment.** The Grantee may only purchase equipment under this Agreement with prior written approval of the Department.

Exhibit B: Scope of Work, Training, Reimbursement and Reporting

BUCKLE UP (BKLUP) and CLICK IT OR TICKET (CIOT) Project Number: 03-OP-RF-103

- (ODEPs) in high crash locations identified in data compiled by local, state or federal government agencies and the Grantee's Operational Plan. The Department encourages the Grantee to accompany the ODEPs with public information, media and educational activities. ODEPs must deploy officers in high crash locations consistent with the enforcement plan for occupant protection issues. If for any reason, the ODEPs were conducted in areas not consistent with the enforcement plan, the Grantee must submit a justification with the invoice for these services. The Department may choose to deny the invoice for ODEPs based on the justification. The Grantee is encouraged to schedule ODEPs throughout the grant period with a focus on participating during the Superblitz Period, 3 Mini Superblitz Periods, National DWI Mobilizations and the National Click It or Ticket Mobilizations identified below.
- **2. Definitions.** For purposes of this exhibit, the following definitions apply:
 - "Agency Coordinator" means the person assigned by the Grantee to assume direct responsibility for administering all phases of the Agreement.
 - "Directed Enforcement Patrols" means activities that enforce traffic laws in areas consistent with the agency's operational plan.
 - "Operational Plan" means a plan based on the most current crash data that identifies the problem to be addressed, goals to be achieved, and the performance measures to be employed. The Grantee may update its operational plan as needed to align with current trends.
 - "Winter Superblitz Period" means November 18, 2022 to January 1, 2023.
 - "St. Patrick's Day Mini Superblitz Period" means March 11 to March 19, 2023.
 - "Cinco de Mayo May Mini Superblitz Period" means May 1 to May 7, 2023.
 - "National Occupant Protection Mobilization Click It or Ticket period" means May 22 to June 4, 2023.
 - "Fourth of July Mini Superblitz Period" means July 1 to July 8, 2023.
 - "National DWI Mobilization Period" means August 18 to September 4, 2023.
- 3. Training and Qualifications. The Agency Coordinator must attend the Department's Law Enforcement Coordinators symposium and other Department training as required. The Grantee should notify the Department of any changes in the Agency Coordinator as soon as possible. The Grantee's participating officers must have law enforcement certifications in all areas necessary to conduct the services noted in Section 1 of this exhibit. The Grantee shall keep documentation of training and provide the Department with a list of certified officers on request.

- 4. Reimbursement. The Department will pay the Grantee for the actual cost paid to personnel that worked the ODEPs. Claims for payment must specify officers' actual hourly rate of overtime pay based on the Grantee's overtime policy; the Department will not pay any amount in excess of that rate or for any amount that is not above and beyond the officers normal duties. The Grantee should submit claims at minimum quarterly no later than January 30th, April 30th and July 30th during this Agreement period. The final claim shall be submitted no later than October 31, 2023. If the final claim is submitted after October 31, 2023, the claim must be accompanied by a justification letter. The Department may choose to deny the claim based on the justification. The claim must be on a form approved by the Department. The Department will pay the Grantee for the following:
 - a. pay, including overtime, for officers conducting traffic safety occupant protection focused enforcement in areas consistent with the enforcement plan;
 - b. attendance at, and excess per diem for, operation safe kids training and the four-day NHTSA standardized child passenger safety training; and
 - c. assistance at child safety seat clinics or car seat fitting stations.
- **Frame 8.**Reporting. The Grantee must submit activity reports by the 20th of each month using the activity report form provided unless otherwise directed by the Department. Activity reports must include the type of activity and types of citations issued. The Grantee must report all citations to the Motor Vehicle Division of the New Mexico Taxation and Revenue Department and to the appropriate court in accordance with New Mexico state statute. The Grantee must submit timely crash reports to the Department in accordance with NMSA 1978, Section 66-7-207. If the Grantee is not submitting crash reports in accordance with NMSA 1978, Section 66-7-207, the Department may hold reimbursement claims until this provision is met.
- **Funding.** The Department expects the funding source to be state road fund. However, the funding source is subject to change at the Department's discretion. The Grantee may transfer funds between budget categories only with prior written approval from the Department. The project's itemized budget is as follows:

Personal Services	\$2,814.00
Contractual Services	\$0.00
Commodities	\$0.00
Indirect	\$0.00
Other	\$0.00
TOTAL	\$2,814.00

- **7. Goals.** The Department's performance goals for the state are to:
 - a. Five-year unrestrained occupant fatalities rose by 11.6 percent between 2016 and 2020, and projected five-year data indicate a further 18.5 percent rise in 2023. The State has set the five-year average projection of 138.6 as the 2023 target. The State will continue to support its BKLUP enforcement and awareness campaign and its participation in the National CIOT in an effort to reduce these fatalities. The State requested and participated in an Occupant Protection Assessment in May of 2022 to obtain guidance from NHTSA to improve our OP programs and reduce unrestrained crashes and fatalities.

- b. The State anticipates being able to increase its seat belt use to at least 90 percent in 2023 and although projections indicate 89.8 percent use in 2023, the State has determined to set the 2023 target at 90.1 percent observed use. Until 2021, New Mexico's observed seat belt use percentage had remained above 90 percent since 2011.
- **8. Equipment.** The Grantee may only purchase equipment under this Agreement with prior written approval of the Department.

Exhibit C: Scope of Work, Training, Reimbursement and Reporting

SELECTIVE TRAFFIC ENFORCEMENT PROGRAM (STEP) and SUMMER ENFORCEMENT PERIOD Project Number: 03-PT-RF-103

- 1. Scope of Work. The Grantee shall conduct directed enforcement patrols (DEPs) in high crash locations identified in data compiled by local, state or federal government agencies and the Grantee's Operational Plan. The Department encourages the Grantee to accompany the DEPs with public information, media and educational activities. DEPs must deploy officers in high crash locations consistent with the Operational Plan. If for any reason, the DEPs were conducted in areas not consistent with the Operational Plan, the Grantee must submit a justification with the invoice for these services. The Department may choose to deny the invoice for DEPs based on the justification. The Grantee is encouraged to schedule DEPS through the grant period with a focus on participating during the Summer enforcement period which runs June 21, 2023 through September 23, 2023.
- **2. Definitions.** For purposes of this exhibit, the following definitions apply:

"Agency Coordinator" means the person assigned by the Grantee to assume direct responsibility for administering all phases of the Agreement.

"Directed Enforcement Patrols" means activities that enforce traffic laws in areas consistent with the agency's operational plan.

"Operational Plan" means a plan based on the most current crash data that identifies the problem to be addressed, goals to be achieved, and the performance measures to be employed. The Grantee may update its operational plan as needed to align with current trends.

- Training and Qualifications. The Agency Coordinator must attend the Department's Law Enforcement Coordinators symposium and other Department training as required. The Grantee should notify the Department of any changes in the Agency Coordinator as soon as possible. The Grantee's participating officers must have law enforcement certifications in all areas necessary to conduct the services noted in Section 1 of this exhibit. The Grantee shall keep documentation of training and provide the Department with a list of certified officers on request.
- 4. Reimbursement. The Department will pay the Grantee for the actual cost paid to personnel that worked the DEPs. Claims for payment must specify officers' actual hourly rate of overtime pay based on the Grantee's overtime policy; the Department will not pay any amount in excess of that rate or for any amount that was not above and beyond the officer's normal duties. The Grantee should submit claims at minimum quarterly no later than January 30th, April 30th and July 30th during this Agreement period. The final claim shall be submitted no later than October 31, 2023. If the final claim is submitted after October 31, 2023, the claim must be accompanied by a justification letter. The Department may choose to deny the claim based on the justification. The claim must be on a form approved by the Department. The Department will pay the Grantee for the following:

- Pay, including overtime pay, for officers conducting the traffic safety enforcement described in paragraph 1 of this Exhibit C; and
- b. training for officers as approved by the Department. Pay for travel and traffic safety related training
- **Reporting.** The Grantee must submit activity reports by the 20th of each month using the activity report form provided unless otherwise directed by the Department. Activity reports must include the type of activity and types of citations issued. The Grantee must report all citations to the Motor Vehicle Division of the New Mexico Taxation and Revenue Department and to the appropriate court in accordance with New Mexico state statute. The Grantee must submit timely crash reports to the Department in accordance with NMSA 1978, Section 66-7-207. If the Grantee is not submitting crash reports in accordance with NMSA 1978, Section 66-7-207, the Department may hold reimbursement claims until this provision is met.
- 6. Funding STEP. The Department expects the funding source to be State Road Fund. However, the funding source is subject to change at the Department's discretion. The Grantee may transfer funds between budget categories only with prior written approval from the Department. The project's itemized budget is as follows:

Personal Services	\$3,066.00
Contractual Services	\$0.00
Commodities	\$0.00
Indirect	\$0.00
Other	\$0.00
TOTAL	\$3,066.00

- **7. Goals.** The Department's performance goals for the state are as follows:
 - a. Five-year speeding-related fatalities rose by 12.7 percent between 2016 and 2020, and continue to show an upward trend into 2023. During the peak COVID-19 period (2020-2021), speeding-related fatalities increased by 15.6 percent, and were 38.6 percent of all crash fatalities in 2021. Given the projected continued rise in these fatalities, the State has determined to set the five-year average projection of 174.2 as the 2023 target.
 - b. Five-year alcohol-impaired fatalities rose by 13.4 percent between 2016 and 2020, with continued, but with a smaller increase projected between 2020 and 2023. The State has determined to set the five-year average projection of 131.2 as the 2023 target. The State's ENDWI and participation in the National Drive Sober or Get Pulled Over enforcement and media will continue to focus on areas of the State that have higher incidents of alcohol-involved crashes, fatalities and injuries, and among high-risk groups such as young male drivers, motorcyclists and pedestrians.
 - c. Five-year unrestrained occupant fatalities rose by 11.6 percent between 2016 and 2020, and projected five-year data indicate a further 18.5 percent rise in 2023. The State has set the five-year average projection of 138.6 as the 2023 target. The State will continue to support its BKLUP enforcement and awareness campaign and its participation in the National CIOT in an effort to reduce these fatalities. The State requested and participated in an Occupant Protection Assessment in May of 2022 to obtain guidance from NHTSA to improve our OP programs and reduce unrestrained crashes and fatalities.
 - d. The State anticipates being able to increase its seat belt use to at least 90 percent in 2023 and

- although projections indicate 89.8 percent use in 2023, the State has determined to set the 2023 target at 90.1 percent observed use. Until 2021, New Mexico's observed seat belt use percentage had remained above 90 percent since 2011.
- e. Five-year average fatalities rose by 13 percent between 2016 and 2020. 2021 preliminary data indicate a 20 percent increase in fatalities in 2021, with 2022 and 2023 projected increases at similar levels. The State has determined to set the five-year average projection of 446.6 as the 2023 target.
- f. The methodology used to project the 5-year moving average number of suspected serious injuries for 2023 resulted in a target of 953.5, a 10 percent decrease from the previous year's target, and a larger decrease than in the years since 2016. Therefore, the State has determined a target of 995.4 to be more in-line with the anticipated decrease in the 5-year moving average of suspected serious injuries for 2023.
- g. Annual motorcyclist fatalities rose from 47 in 2016 to 53 in 2017 and to 55 in 2019 before falling to 46 in 2020. Preliminary data indicate a large rise to 55 in 2021 and projected data show fatalities staying at this level into 2023. As gas prices are anticipated to remain high for some time, and motorcycle travel expected to increase, as evidenced by recent increases in motorcycle sales, the State has determined to set the annual projected target of 54.
- h. Five-year average under-21 drivers in fatal crashes have risen steadily from 42 in 2016 to 52 in 2020. Preliminary 2021 and projected data indicate continued increases into 2023; therefore the State has determined to set the five-year average projection of 60 as the 2023 target.
- i. Annual pedestrian fatalities remained in the 74 to 83 range from 2016 to 2020; however 2021 preliminary data indicate a high of 103 fatalities (a 30% increase from 2020), and projected data for 2023 show the number of fatalities remaining at 103. Five-year average data indicate a 26 percent increase in these fatalities, and the State has determined to set the five-year average projection of 93 as the 2023 target.
- j. Bicyclist fatalities rose from 4 in 2016 to a high of 11 in 2018, then down to 8 in 2020. Preliminary data indicate a reduction to 6 fatalities in 2021, but projections indicate a rise to higher levels close to those in 2018. Given these fluctuations, the State has determined to set the five-year average projection of 9 as the 2023 target.
- **8. Equipment.** The Grantee may only purchase equipment under this Agreement with prior written approval of the Department.

Appendix A to Part 1300 – Certifications and Assurances for Fiscal Year 2023 Highway Safety Grants (23 U.S.C. Chapter 4; Sec. 1906, Pub. L. 109-59, As Amended By Sec. 4011, Pub. L. 114-94)

[Each fiscal year, the Governor's Representative for Highway Safety must sign these Certifications and Assurances affirming that the State complies with all requirements, including applicable Federal statutes and regulations, that are in effect during the grant period. Requirements that also apply to subrecipients are noted under the applicable caption.]

State: New Mexico Fiscal Year: 2023

By submitting an application for Federal grant funds under 23 U.S.C. Chapter 4 or Section 1906, the State Highway Safety Office acknowledges and agrees to the following conditions and requirements. In my capacity as the Governor's Representative for Highway Safety, I hereby provide the following Certifications and Assurances:

GENERAL REQUIREMENTS

The State will comply with applicable statutes and regulations, including but not limited to:

- 23 U.S.C. Chapter 4 Highway Safety Act of 1966, as amended
- Sec. 1906, Pub. L. 109-59, as amended by Sec. 4011, Pub. L. 114-94
- 23 CFR part 1300 Uniform Procedures for State Highway Safety Grant Programs
- 2 CFR part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 2 CFR part 1201 Department of Transportation, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

INTERGOVERNMENTAL REVIEW OF FEDERAL PROGRAMS

The State has submitted appropriate documentation for review to the single point of contact designated by the Governor to review Federal programs, as required by Executive Order 12372 (Intergovernmental Review of Federal Programs).

FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA)

The State will comply with FFATA guidance, <u>OMB Guidance on FFATA Subward and Executive Compensation Reporting</u>, August 27, 2010,

(https://www.fsrs.gov/documents/OMB Guidance on FFATA Subaward and Executive Compensation Reporting 08272010.pdf) by reporting to FSRS.gov for each sub-grant awarded:

- Name of the entity receiving the award;
- Amount of the award;
- Information on the award including transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance number (where applicable), program source;

- Location of the entity receiving the award and the primary location of performance under the award, including the city, State, congressional district, and country; and an award title descriptive of the purpose of each funding action;
- A Unique Entity identifier;
- The names and total compensation of the five most highly compensated officers of the entity if:
 - (i) the entity in the preceding fiscal year received—
 - (I) 80 percent or more of its annual gross revenues in Federal awards;
 - (II) \$25,000,000 or more in annual gross revenues from Federal awards; and (ii) the public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986;
- Other relevant information specified by OMB guidance.

NONDISCRIMINATION

(applies to subrecipients as well as States)

The State highway safety agency will comply with all Federal statutes and implementing regulations relating to nondiscrimination ("Federal Nondiscrimination Authorities"). These include but are not limited to:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin) and 49 CFR part 21;
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. 324 et seq.), and Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683 and 1685-1686) (prohibit discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. 794 et seq.), as amended, (prohibits discrimination on the basis of disability) and 49 CFR part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. 6101 et seq.), (prohibits discrimination on the basis of age);
- The Civil Rights Restoration Act of 1987, (Pub. L. 100-209), (broadens scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal aid recipients, subrecipients and contractors, whether such programs or activities are Federally-funded or not);
- Titles II and III of the Americans with Disabilities Act (42 U.S.C. 12131-12189) (prohibits discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing) and 49 CFR parts 37 and 38;

- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations (prevents discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations); and
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency (guards against Title VI national origin discrimination/discrimination because of limited English proficiency (LEP) by ensuring that funding recipients take reasonable steps to ensure that LEP persons have meaningful access to programs (70 FR 74087-74100).

The State highway safety agency—

- Will take all measures necessary to ensure that no person in the United States shall, on the grounds of race, color, national origin, disability, sex, age, limited English proficiency, or membership in any other class protected by Federal Nondiscrimination Authorities, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any of its programs or activities, so long as any portion of the program is Federally-assisted;
- Will administer the program in a manner that reasonably ensures that any of its subrecipients, contractors, subcontractors, and consultants receiving Federal financial assistance under this program will comply with all requirements of the Non-Discrimination Authorities identified in this Assurance;
- Agrees to comply (and require its subrecipients, contractors, subcontractors, and
 consultants to comply) with all applicable provisions of law or regulation governing US
 DOT's or NHTSA's access to records, accounts, documents, information, facilities, and
 staff, and to cooperate and comply with any program or compliance reviews, and/or
 complaint investigations conducted by US DOT or NHTSA under any Federal
 Nondiscrimination Authority;
- Acknowledges that the United States has a right to seek judicial enforcement with regard to any matter arising under these Non-Discrimination Authorities and this Assurance;
- Agrees to insert in all contracts and funding agreements with other State or private entities the following clause:
 - "During the performance of this contract/funding agreement, the contractor/funding recipient agrees
 - a. To comply with all Federal nondiscrimination laws and regulations, as may be amended from time to time;
 - b. Not to participate directly or indirectly in the discrimination prohibited by any Federal non-discrimination law or regulation, as set forth in appendix B of 49 CFR part 2l and herein;

- c. To permit access to its books, records, accounts, other sources of information, and its facilities as required by the State highway safety office, US DOT or NHTSA;
- d. That, in event a contractor/funding recipient fails to comply with any nondiscrimination provisions in this contract/funding agreement, the State highway safety agency will have the right to impose such contract/agreement sanctions as it or NHTSA determine are appropriate, including but not limited to withholding payments to the contractor/funding recipient under the contract/agreement until the contractor/funding recipient complies; and/or cancelling, terminating, or suspending a contract or funding agreement, in whole or in part; and
- e. To insert this clause, including paragraphs (a) through (e), in every subcontract and subagreement and in every solicitation for a subcontract or sub-agreement, that receives Federal funds under this program.

THE DRUG-FREE WORKPLACE ACT OF 1988 (41 U.S.C. 8103)

The State will provide a drug-free workplace by:

- a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- b. Establishing a drug-free awareness program to inform employees about:
 - 1. The dangers of drug abuse in the workplace;
 - 2. The grantee's policy of maintaining a drug-free workplace;
 - 3. Any available drug counseling, rehabilitation, and employee assistance programs;
 - 4. The penalties that may be imposed upon employees for drug violations occurring in the workplace;
 - 5. Making it a requirement that each employee engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- c. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1. Abide by the terms of the statement;
 - 2. Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction;
- d. Notifying the agency within ten days after receiving notice under subparagraph (c)(2) from an employee or otherwise receiving actual notice of such conviction;
- e. Taking one of the following actions, within 30 days of receiving notice under subparagraph (c)(2), with respect to any employee who is so convicted—

- 1. Taking appropriate personnel action against such an employee, up to and including termination;
- 2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- f. Making a good faith effort to continue to maintain a drug-free workplace through implementation of all of the paragraphs above.

POLITICAL ACTIVITY (HATCH ACT)

(applies to subrecipients as well as States)

The State will comply with provisions of the Hatch Act (5 U.S.C. 1501-1508), which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

CERTIFICATION REGARDING FEDERAL LOBBYING

(applies to subrecipients as well as States)

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

- 1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;
- 2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions;
- 3. The undersigned shall require that the language of this certification be included in the award documents for all sub-award at all tiers (including subcontracts, subgrants, and contracts under grant, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who

fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

RESTRICTION ON STATE LOBBYING

(applies to subrecipients as well as States)

None of the funds under this program will be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., "grassroots") lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

<u>CERTIFICATION REGARDING DEBARMENT AND SUSPENSION</u> (applies to subrecipients as well as States)

Instructions for Primary Tier Participant Certification (States)

- 1. By signing and submitting this proposal, the prospective primary tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR parts 180 and 1200.
- 2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective primary tier participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary tier participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- 3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default or may pursue suspension or debarment.
- 4. The prospective primary tier participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary tier participant learns its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- 5. The terms covered transaction, civil judgment, debarment, suspension, ineligible, participant, person, principal, and voluntarily excluded, as used in this clause, are defined in 2 CFR parts

180 and 1200. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.

- 6. The prospective primary tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.
- 7. The prospective primary tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Participant Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion—Lower Tier Covered Transaction," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to complywith 2 CFR parts 180 and 1200.
- 8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each participant may, but is not required to, check the System for Award Management Exclusions website (https://www.sam.gov/).
- 9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the department or agency may terminate the transaction for cause or default.

<u>Certification Regarding Debarment, Suspension, and Other Responsibility Matters-Primary Tier</u> Covered Transactions

- (1) The prospective primary tier participant certifies to the best of its knowledge and belief, that it and its principals:
 - (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency;
 - (b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.
- (2) Where the prospective primary tier participant is unable to certify to any of the Statements in this certification, such prospective participant shall attach an explanation to this proposal.

Instructions for Lower Tier Participant Certification

- 1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR parts 180 and 1200.
- 2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.
- 3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- 4. The terms covered transaction, civil judgment, debarment, suspension, ineligible, participant, person, principal, and voluntarily excluded, as used in this clause, are defined in 2 CFR parts 180 and 1200. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
- 5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this

covered transaction, unless authorized by the department or agency with which this transaction originated.

- 6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Participant Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR parts 180 and 1200.
- 7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each participant may, but is not required to, check the System for Award Management Exclusions website (https://www.sam.gov/).
- 8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- 9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.

<u>Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transactions:</u>

- 1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.
- 2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

BUY AMERICA ACT

(applies to subrecipients as well as States)

The State and each subrecipient will comply with the Buy America requirement (23 U.S.C. 313) when purchasing items using Federal funds. Buy America requires a State, or subrecipient, to purchase with Federal funds only steel, iron and manufactured products produced in the United States, unless the Secretary of Transportation determines that such domestically produced items would be inconsistent with the public interest, that such materials are not reasonably available and of a satisfactory quality, or that inclusion of domestic materials will increase the cost of the overall project contract by more than 25 percent. In order to use Federal funds to purchase foreign produced items, the State must submit a waiver request that provides an adequate basis and justification for approval by the Secretary of Transportation.

<u>PROHIBITION ON USING GRANT FUNDS TO CHECK FOR HELMET USAGE</u> (applies to subrecipients as well as States)

The State and each subrecipient will not use 23 U.S.C. Chapter 4 grant funds for programs to check helmet usage or to create checkpoints that specifically target motorcyclists.

POLICY ON SEAT BELT USE

In accordance with Executive Order 13043, Increasing Seat Belt Use in the United States, dated April 16, 1997, the Grantee is encouraged to adopt and enforce on-the-job seat belt use policies and programs for its employees when operating company-owned, rented, or personally-owned vehicles. The National Highway Traffic Safety Administration (NHTSA) is responsible for providing leadership and guidance in support of this Presidential initiative. For information and resources on traffic safety programs and policies for employers, please contact the Network of Employers for Traffic Safety (NETS), a public-private partnership dedicated to improving the traffic safety practices of employers and employees. You can download information on seat belt programs, costs of motor vehicle crashes to employers, and other traffic safety initiatives at www.trafficsafety.org. The NHTSA website (www.nhtsa.gov) also provides information on statistics, campaigns, and program evaluations and references.

POLICY ON BANNING TEXT MESSAGING WHILE DRIVING

In accordance with Executive Order 13513, Federal Leadership On Reducing Text Messaging While Driving, and DOT Order 3902.10, Text Messaging While Driving, States are encouraged to adopt and enforce workplace safety policies to decrease crashes caused by distracted driving, including policies to ban text messaging while driving company-owned or rented vehicles, Government-owned, leased or rented vehicles, or privately-owned vehicles when on official Government business or when performing any work on or behalf of the Government. States are also encouraged to conduct workplace safety initiatives in a manner commensurate with the size of the business, such as establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving, and education, awareness, and other outreach to employees about the safety risks associated with texting while driving.

SECTION 402 REQUIREMENTS

- 1. To the best of my personal knowledge, the information submitted in the Highway Safety Plan in support of the State's application for a grant under 23 U.S.C. 402 is accurate and complete.
- 2. The Governor is the responsible official for the administration of the State highway safety program, by appointing a Governor's Representative for Highway Safety who shall be responsible for a State highway safety agency that has adequate powers and is suitably equipped and organized (as evidenced by appropriate oversight procedures governing such areas as procurement, financial administration, and the use, management, and disposition of equipment) to carry out the program. (23 U.S.C. 402(b)(1)(A))
- 3. The political subdivisions of this State are authorized, as part of the State highway safety program, to carry out within their jurisdictions local highway safety programs which have been approved by the Governor and are in accordance with the uniform guidelines promulgated by the Secretary of Transportation. (23 U.S.C. 402(b)(1)(B))
- 4. At least 40 percent of all Federal funds apportioned to this State under 23 U.S.C. 402 for this fiscal year will be expended by or for the benefit of political subdivisions of the State in carrying out local highway safety programs (23 U.S.C. 402(b)(1)(C)) or 95 percent by and for the benefit of Indian tribes (23 U.S.C. 402(h)(2)), unless this requirement is waived in writing. (This provision is not applicable to the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.)
- 5. The State's highway safety program provides adequate and reasonable access for the safe and convenient movement of physically handicapped persons, including those in wheelchairs, across curbs constructed or replaced on or after July 1, 1976, at all pedestrian crosswalks. (23 U.S.C. 402(b)(1)(D))
- 6. The State will provide for an evidenced-based traffic safety enforcement program to prevent traffic violations, crashes, and crash fatalities and injuries in areas most at risk for such incidents. (23 U.S.C. 402(b)(1)(E))
- 7. The State will implement activities in support of national highway safety goals to reduce motor vehicle related fatalities that also reflect the primary data-related crash factors within the State, as identified by the State highway safety planning process, including:
 - Participation in the National high-visibility law enforcement mobilizations as identified annually in the NHTSA Communications Calendar, including not less than 3 mobilization campaigns in each fiscal year to
 - o Reduce alcohol-impaired or drug-impaired operation of motor vehicles; and
 - o Increase use of seat belts by occupants of motor vehicles;
 - Sustained enforcement of statutes addressing impaired driving, occupant protection, and driving in excess of posted speed limits;

- An annual Statewide seat belt use survey in accordance with 23 CFR part 1340 for the measurement of State seat belt use rates, except for the Secretary of Interior on behalf of Indian tribes;
- Development of Statewide data systems to provide timely and effective data analysis to support allocation of highway safety resources;
- Coordination of Highway Safety Plan, data collection, and information systems with the State strategic highway safety plan, as defined in 23 U.S.C. 148(a). (23 U.S.C. 402(b)(1)(F))
- 8. The State will actively encourage all relevant law enforcement agencies in the State to follow the guidelines established for vehicular pursuits issued by the International Association of Chiefs of Police that are currently in effect. (23 U.S.C. 402(j))
- 9. The State will not expend Section 402 funds to carry out a program to purchase, operate, or maintain an automated traffic enforcement system. (23 U.S.C. 402(c)(4))

I understand that my statements in support of the State's application for Federal grant funds are statements upon which the Federal Government will rely in determining qualification for grant funds, and that knowing misstatements may be subject to civil or criminal penalties under 18 U.S.C. 1001. I sign these Certifications and Assurances based on personal knowledge, and after appropriate inquiry.

DocuSigned by:		
Justin Reese	6/28/2022	
Signature Governor's Representative for Highway Safety	Date	Market Miller (1994) (Self of Ethers (1994) (1994) (1994) (1994) (1994) (1994)
Justin Reese, Acting Cabinet Secretary		
Printed name of Governor's Representative for Highway Safety		

New Mexico Traffic Safety Division Project Information Sheet

Contra	ct Number:						
Government Unit:		Torrance, County of					
Conti	ract term:	(- 09	/30/2023)			
Supplie	er Number:	000005	000054405 Address ID:				
		41.419.419.419.41					to the second se
			Grantee	Contact Inf	O	***	
Pr	oject Director a	nd Title:	Ms. Dor	na Zamora	······		
Phone:	575-894-1204	ļ.	E-mail:	donnaz@to	nm.us		AND AND AND
	Agency Name	: Torra	Torrance County Sheriff's Department				
	Address	: P. O.	P. O. Box 498				
	City, State ZIP	: Estan	Estancia, NM 87016				
			TSD C	ontact Info			
Program Manager: Jo			argas		Phone:	505-23:	1-6784
TSD Finance: Ava			Gabaldon		Phone: 505-660-8103		
			Budget	: Breakdowr	1		
Funding Project Number		er '	4mount	Fund	Departme	nt Code	PO Number
ENDWI	03-AL-64-103	\$ \$	6,048.00	10010	500000	0000	
BKLUP	JP 03-OP-RF-103		2,814.00	20100	510000	0000	
STEP 03-PT-RF-103		\$ \$	3,066.00	20100	5100000000		
Total			11,928.00				
PO Entered by TSD Finance:						Date:	
PO Approved by Contracts:						Date:	
Comment	s:						

Certificate Of Completion

Envelope Id: 74C23E3BD13A4E849346C65F6FC92AF3

Subject: Complete with DocuSign: Torrance County SO FY 23 Consolidated Agreement.pdf

Source Envelope:

Document Pages: 31 Certificate Pages: 6 AutoNav: Enabled

Envelopeld Stamping: Enabled

Time Zone: (UTC-07:00) Mountain Time (US & Canada)

Status: Sent

Envelope Originator: Kim Wildharber 1120 Cerrillos Rd. Santa Fe, NM 87505

Kimberly.Wildharber@dot.nm.gov IP Address: 164.64.74.20

Record Tracking

Status: Original

12/5/2022 4:36:56 PM

Security Appliance Status: Connected Storage Appliance Status: Connected

Holder: Kim Wildharber

Kimberly.Wildharber@dot.nm.gov

Pool: StateLocal

Pool: Department of Transportation

Location: DocuSign

Location: DocuSign

Signer Events

John Vargas

John.Vargas2@dot.nm.gov Management Analyst-A

New Mexico Department of Transportation Security Level: Email, Account Authentication

(None)

Signature

Signatures: 2

Initials: 3

20

Signature Adoption: Pre-selected Style Using IP Address: 97.123.108.131

Timestamp

Sent: 12/5/2022 4:43:43 PM Viewed: 12/13/2022 7:50:20 AM Signed: 12/13/2022 7:50:25 AM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

kim

kimberly.wildharber@dot.nm.gov

Contract Manager

New Mexico Department of Transportation Security Level: Email, Account Authentication

(None)

Signature Adoption: Pre-selected Style Using IP Address: 164.64.74.20

Sent: 12/13/2022 7:50:30 AM Viewed: 12/13/2022 9:14:10 AM Signed: 12/13/2022 9:14:18 AM

Electronic Record and Signature Disclosure: Not Offered via DocuSign

Jeff Barela

Jeff.Barela2@dot.nm.gov

Director **NMDOT**

Security Level: Email, Account Authentication (None)

Signature Adoption: Pre-selected Style Using IP Address: 164.64.74.20

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Electronic Record and Signature Disclosure: Not Offered via DocuSign

john Newell johnp.newell@dot.nm.gov State of New Mexico, Dept of Information Technology

Security Level: Email, Account Authentication (None)

Electronic Record and Signature Disclosure: Accepted: 3/24/2022 10:26:55 AM ID: 5ffaccc7-1a18-413c-837e-7742d33ff5ce

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Signer Events
Janice Barela
jbarela@tcnm.us
Janice Y. Barela
Torrance County
Security Level: Email, Account Authentication
(None)

Signature

Electronic Record and Signature Disclosure:

Accepted: 1/23/2023 9:04:14 AM

ID: 9af3ccb1-a028-4bee-8a47-aea9c7e307f6

Ricky Serna

Ricky.Serna@dot.nm.gov

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Rocio Dominguez

Rocio.Dominguez@dot.nm.gov

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Accepted: 3/17/2022 2:57:43 PM

ID: dfa1ea73-7c88-4ff8-ab54-61be008d95f2

Avalon Gabaldon

Avalon.Gabaldon@dot.nm.gov

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Accepted: 8/18/2022 11:42:23 AM

ID: 40f39bc9-44fd-49da-93a7-875e8d4ae827

Rocio Dominguez

Rocio.Dominguez@dot.nm.gov

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Accepted: 3/17/2022 2:57:43 PM

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Resent: 1/13/2023 10:52:49 AM
Resent: 1/24/2023 3:36:02 PM
Resent: 2/6/2023 12:51:04 PM
Viewed: 2/6/2023 12:52:05 PM

Timestamp

Sent: 12/15/2022 4:00:54 PM

In Pe rson S igner Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps

Envelope Summary Events	Status	Timestamps
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Envelope Updated	Security Checked	12/20/2022 12:19:12 PM
Payment Events	Status	Timestamps
Electronic Record and Signature D	isclosure	

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If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

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Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact New Mexico Department of Transportation:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: daniel.garcia5@state.nm.us

To advise New Mexico Department of Transportation of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at daniel.garcia5@state.nm.us and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from New Mexico Department of Transportation

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to daniel.garcia5@state.nm.us and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

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To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to daniel.garcia5@state.nm.us and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify New Mexico Department of Transportation as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by New Mexico Department of Transportation during the course of your relationship with New Mexico Department of Transportation.



Agenda Item No. 12-F



Agenda Item No. 12-G

Torrance County Road Department

County Maintained Designated Roadways Job Scope Summary Fiscal Year 2023-24

Project Agreement- CAP

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

County Roads

Homestead Rd

From intersection 41 and Homestead start project going W. for .5 miles to end of project **Valley Irrigation Rd**

From intersection Abrahames and Valley Irrigation start project going N. for 1 mile to end of project

Willow Lake

*From Hwy 41 and Willow Lake go E. to salt missions trail to start of project proceed E. for.25 miles to end of project *

V Hill Rd

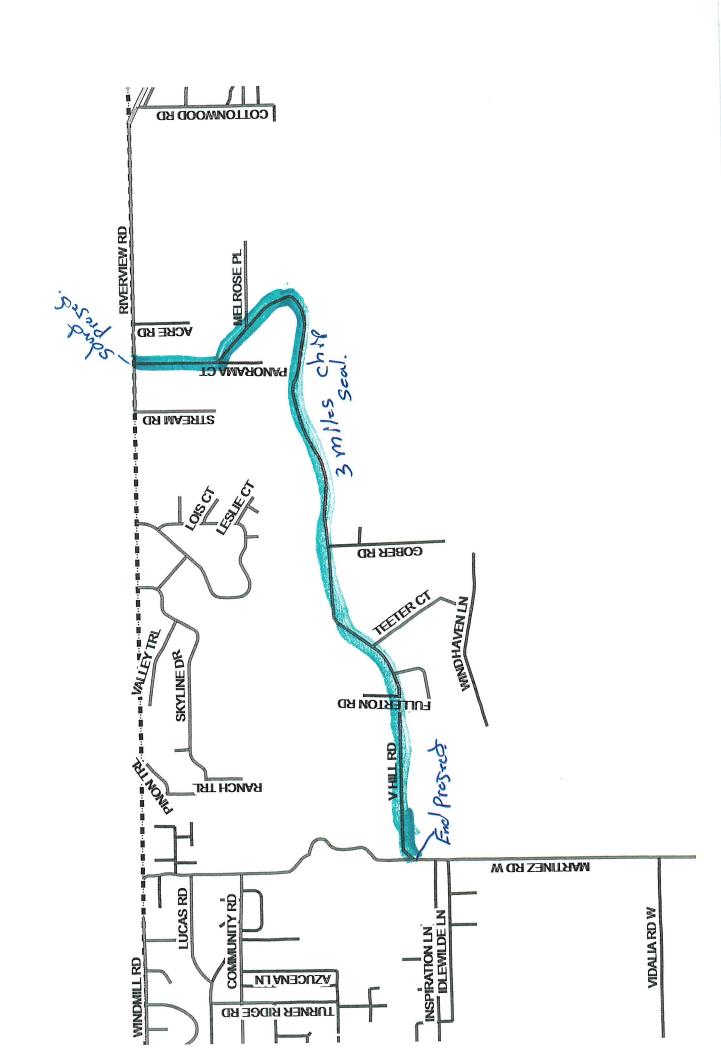
*From Hwy old 66 proceed S. on V Hill Rd for .4 miles to county line start project for 3 miles to end of project to Martinez Rd. \ast

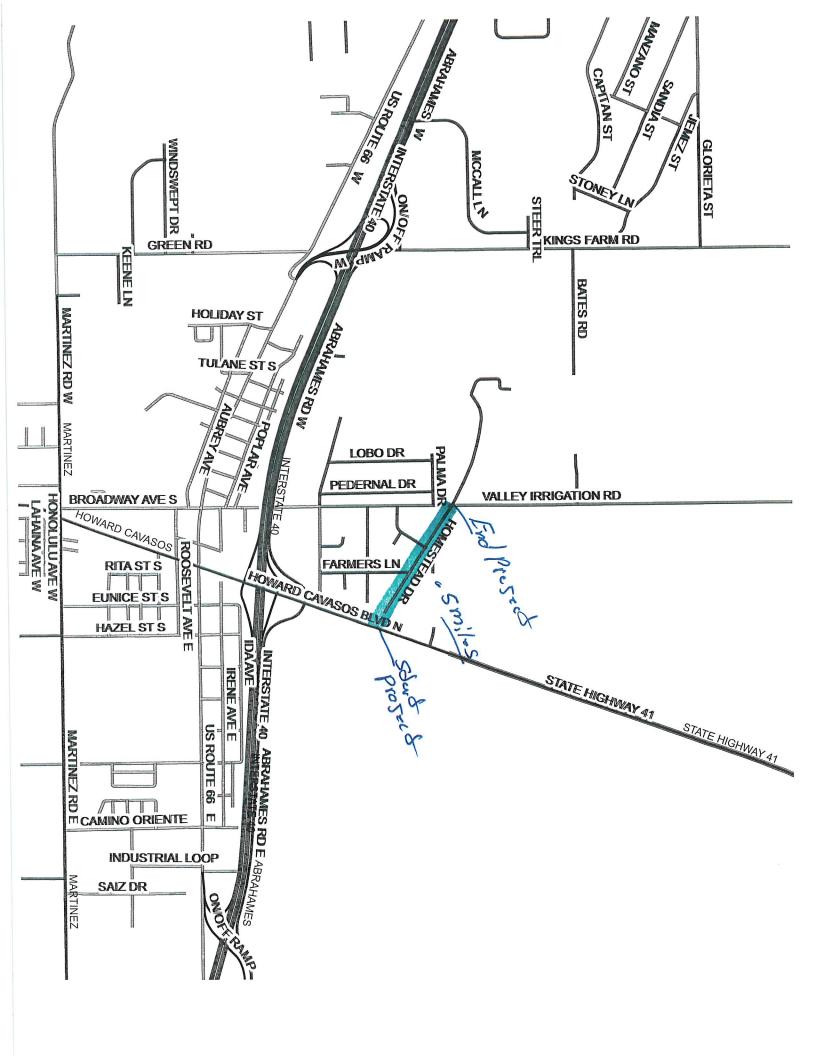
Estimated mileage and cost

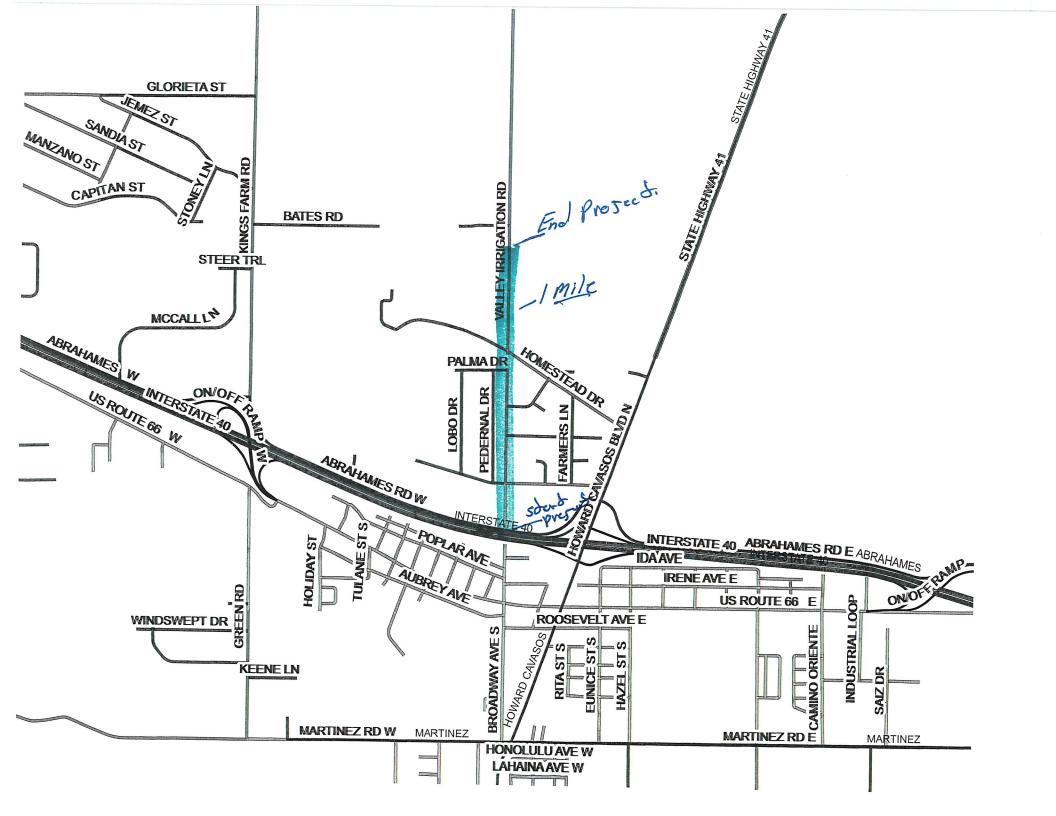
4.75 Miles

\$ 277,871.00

TERRY LN N	WILLOW LAKE RD W
STATE HIGHWAY 41 STATE	TE HIGHWAY 41
SALT MISSIONS SALT MISSIONS TRL	
	AND THE ROLL OF THE RAMSEY LIN DR.
KATHY LN S	KATHY LN N







	Estimated Summary				-					
	of Costs and Quantities				-					
Entity:	Torrance County Road Department	D	2.							
	Today Popularine II	DC	J: C	N:						
Project No.:	CAP 2023-24									_
Termini:	County Roads: V Hill Road *From H	MY Old 66	proceed south a							
	v IIII Roaf for .4 miles to county line sta	art project fo	r 2 miles to and -							
	Willow Lake E* From Hwy 41 and Willow	v Lake do E	to Salt Mississer	project*						
	To start of project proceed east for 25 m	iles to and	of project *							
	vally irrigation from binass and Ahram	e etart Drois	ot on Valler lad	ation as N						
	To This to end of project Homestead	Rd * from In	tersection 41 and	homostood start		10/				
	for .5 miles to end of project. *		itoroodion 41 and	Homestead start pro	ject (go W				
		Total Miles	4.75							
Scope of Work:	Pavement Rehabilitation/Improvements	and Blading	& Shaping on var	ious county roads						
	within the control of public entity.		l land	lous county roads	-					
					-					
	Item Description	Unit	Final Quantity	Unit Cost	+	Final Cost	Equipment	Labor		Materials
	Equipment/Labor				+	Tillal Cost				
	Equipment	hours	851	\$28,979.500800	10	00.040.45				
	Labor	hours	1313	\$17.341777	\$	30,340.15	\$30,340			
	Material			ψ17.54177	ļΦ	22,769.75		\$22,770	0	
	Fog seal	Tons	41	\$470.03	-	\$19,271.23				
	tax			ψ 17 0.00	\$	1,481.95				\$19,27
	HFE 100P	Tons	105	\$620.65	Ψ	\$65,168.25				\$1,48
	tax AEP Oil			7.20.00	\$	5,011.44				\$65,16
	tax	Tons	94	\$610.70	Ψ_	\$57,405.80				\$5,01
	1/2 inch chips				\$	4,414.50			-	\$57,40
	tax	Tons	2098	\$22.00	-	\$46,156.00				\$4,41
	Cold Mix				\$	3,549.40			+	\$46,15
	ax	Tons	218	\$95.00		\$20,710.00				\$3,54
	Total Estimated Cost					\$1,592.60			+	\$20,71
	- umatou oost					\$277,871.07			_	\$1,59
							\$30,340	\$22,770	+	£224.70
								Total	+	\$224,76 \$277.97
rrance County M	lanager						Project Cost		\$	\$277,87 277,871.00
2 2 dancy iv			Date:				Project Awa	rd	\$	
								ver	\$	277,696.00 175.00
								II (OK		



January 4, 2023
Torrance County

PO Box 48 Estancia, NM 87016

ATTN: Charmen Padilla, Office Manager Cheryl Allen, Lori Archuleta Financial Analyst

Via email: cpadilla@tcnm.us callen@tcnm.us larchuleta@tcnm.us Re: Project Proposals for FY 2023/2024 Local Government Road Program

Dear Charmen Padilla,

It is time once again to submit project proposals for the referenced fiscal year.

As outlined in the 2014 Local Government Road Fund Project Handbook by the New Mexico Department of Transportation, each Entity shall first submit a letter of request to the District Engineer (Please address letter to Paul Brasher, District 5 District Engineer (c/o Amanda Niño) by March 15, 2023, which will contain the following:

- 1. The location of the proposed project including route designation and termini (including map),
- 2. The scope of work to be performed,
- 3. Project estimate including the amount of state participation requested,
- 4. The justification for project construction,
- 5.A certification that the proposed work is on a part of a public highway and necessary for the public good and convenience and to serve the public of the municipality, county, and school districts, and,
- 6.Letter of Intent from governing body of agency head.

All incomplete applications will be returned to the Public Entity for submission the following year. There will be no exceptions to the March 15, 2023, deadline.

The Public Entity shall be solely responsible for prioritizing and ensuring that the proposed projects most effectively serve the needs of the public and design complies with appropriate design standards. Reviews of the projects may be conducted at the discretion of the Department.

Please do not hesitate to contact me at (505)477-1765, if you have any questions.

Sincerely,

Amanda Niño

Amanda Niño

New Mexico Department of Transportation D-5

Local Government Road Fund Coordinator

Michelle Lujan Grisham

Governor

Ricky Serna Cabinet Secretary

Commissioners

Jennifer Sandoval
Commissioner, Vice-Chairman
District 1

Bruce Ellis Commissioner District 2

Hilma E. Chynoweth Commissioner District 3

Walter G. Adams Commissioner, Chairman District 4

Thomas C. Taylor Commissioner District 5

Charles Lundstrom Commissioner, Secretary District 6

County Commission

Ryan Schwebach Chair District 2

> 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

Road Superintendent
Leonard Lujan
Executive Assistant
Charmen Padilla

Feb. 23, 2023

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 Statue 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 2023/24.

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 Statue 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:

- 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



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

February 8, 2023

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

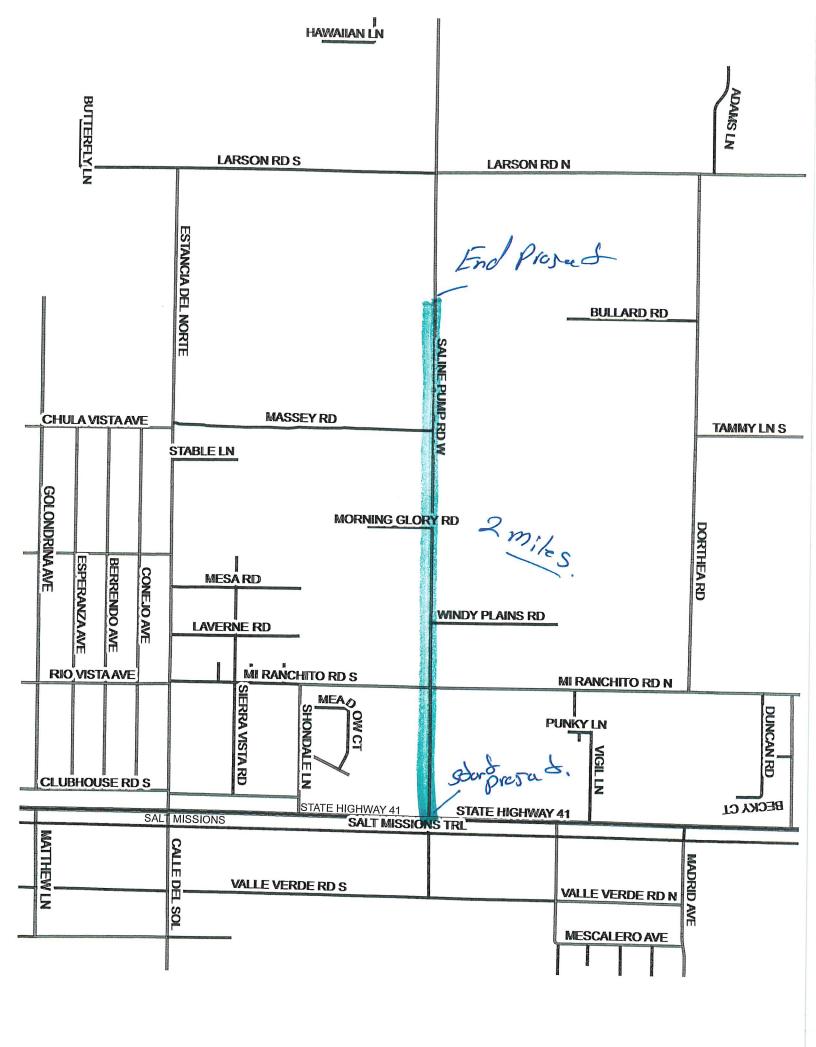
Torrance County Road Department

County Maintained Designated Roadways Job Scope Summary Fiscal Year 2023-24

Project Agreement- SB

****** Chip Seal ******		
Saline Pump/ A083 *start project from hwy 41 going	west for 2 miles to e	nd of project*
Estimated mileage and cost	2 Miles	\$ 120,811.00

	Estimated Summary									
	of Costs and Quantities									
	The state and quantities									
Entity:	Torrance County Road Department	DO		CN:						
-	, and a special specia			OIV.						
Project No.:	SB 2023-24									
	Saline Pump									
Termini:	From HWY 41 going west for 2 miles	to end of	project							
		Total Miles	2miles							
Scope of Work	Payament Pohabilitation/Improvements	and Diadia	0.01							
boope of Work.	Pavement Rehabilitation/Improvements a within the control of public entity.	and Blading	& Shaping on	variou	us county roads					
	wann the control of public entity.		1							
	Item Description	Unit	Final Quan	4:4. <i>.</i>	Unit Cost		Circul Occident	Equipment	Labor	Materials
	Equipment/Labor	Onic	Final Quan	шу	Unit Cost		Final Cost			
	Equipment	hours	420		# 000.04 # 000	 				
	Labor	hours	640	-	\$36.245238	\$	15,223.00	\$15,223		
	Material	Hours	040	-	\$17.365600	\$	11,114.00		\$11,114	
	1/2 Chips	Tons	1012.00	-+	\$22.00	\$	22,264.00			
	Tax		10.2.00		Ψ22.00	\$	1,712.10			\$22,2
	HFE 100P	Tons	44.00		\$620.00	\$	27,280.00			\$1,7
	Tax				+=====	\$	2,100.00			\$27,2 \$2,1
	Cold Mix	Tons	30.00		\$95.00	\$	2,850.00			\$2,8
	Tax					\$	219.17			\$2
	AEP oil	Tons	44.00		\$610.70	\$	26,870.80			\$26,8
	tax Fog seal					\$	2,066.30			\$2,00
	Tax	Tons	18.00		\$470.03	\$	8,460.54			\$8,4
	Tax					\$	650.62			\$65
		1					0400 010 =1			
	Total Estimated Cost							1		
	Total Estimated Cost						\$120,810.53			
	Total Estimated Cost						\$120,810.53	\$15,223	\$11,114	\$94,4
	Total Estimated Cost						\$120,810.53		\$11,114 Total	\$94,4° \$120,8
rrance County I			Date:				\$120,810.53		Total	\$94,4 \$120,8 \$ 120,811.0





January 4, 2023 Torrance County

PO Box 48 Estancia, NM 87016

ATTN: Charmen Padilla, Office Manager Cheryl Allen, Lori Archuleta Financial Analyst

Via email: cpadilla@tcnm.us callen@tcnm.us larchuleta@tcnm.us

Re: Project Proposals for FY 2023/2024 Local Government Road Program

Dear Charmen Padilla,

It is time once again to submit project proposals for the referenced fiscal year.

As outlined in the 2014 Local Government Road Fund Project Handbook by the New Mexico Department of Transportation, each Entity shall first submit a letter of request to the District Engineer (Please address letter to Paul Brasher, District 5 District Engineer (c/o Amanda Niño) by March 15, 2023, which will contain the following:

- $1. The\ location\ of\ the\ proposed\ project\ including\ route\ designation\ and\ termini\ (including\ map),$
- 2. The scope of work to be performed,
- 3. Project estimate including the amount of state participation requested,
- 4. The justification for project construction,
- 5.A certification that the proposed work is on a part of a public highway and necessary for the public good and convenience and to serve the public of the municipality, county, and school districts, and,
- 6.Letter of Intent from governing body of agency head.

All incomplete applications will be returned to the Public Entity for submission the following year. There will be no exceptions to the March 15, 2023, deadline.

The Public Entity shall be solely responsible for prioritizing and ensuring that the proposed projects most effectively serve the needs of the public and design complies with appropriate design standards. Reviews of the projects may be conducted at the discretion of the Department.

Please do not hesitate to contact me at (505)477-1765, if you have any questions.

Sincerely,

Amanda Niño

Amanda Niño

New Mexico Department of Transportation D-5 Local Government Road Fund Coordinator Michelle Lujan Grisham

Governor

Ricky Serna Cabinet Secretary

Commissioners

Jennifer Sandoval Commissioner, Vice-Chairman District 1

Bruce Ellis Commissioner District 2

Hilma E. Chynoweth Commissioner District 3

Walter G. Adams Commissioner, Chairman District 4

Thomas C. Taylor Commissioner District 5

Charles Lundstrom Commissioner, Secretary District 6 County Commission
Ryan Schwebach
Chair

District 2



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

Road Superintendent Leonard Lujan Executive Assistant Charmen Padilla

Feb.23, 2023

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 Statue 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 2023/24 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 Statue 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:

- 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



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

February 8, 2023

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

Torrance County Road Department

County Maintained Designated Roadways Job Scope Summary Fiscal Year 2023-24

Project Agreement- SP

	project for 1 mile
Estimated mileage and cost 1 Miles \$ 83.0	

	Estimated Summary					_				
	of Costs and Quantities			-						
				-						
Entity:	Torrance County Road Department									
	Total Bepartment	D	J:	CN:						
Project No.:	SP 2023-24									
Termini:	County road Ranger Station Rd * fro	m bun EE	ond D114/							
	DIOCEEU West I mile to Start of proje	act an Er	nilaa 4	-						
	Red Bluff Rd * from Hwy 60 and Third S	St go 5 mil	on on Third Or	proj	ject *					
	proceed one mile to end of project.*	Jr. 90 .5 IIII	es om Third St.	vves	st to start of projec	ct				
	projecti	Total Mile	s 1 Mile							
		and the second s								
Scope of Work:	Pavement Rehabilitation/Improvements	and Blading	1 & Shaning on	vario	NIC country we also					
	within the control of public entity.		g a chaping on	vario	ous county roads					
						+				
	Item Description	Unit	Final Quant	itv T	Unit Cost	+	Final Cost	Equipmen	t Labor	Materials
	Equipment/Labor			,		+-	Tillal Cost			
	Equipment	hours	510	\dashv	\$35.003922	\$	0.000.00			
	Labor	hours	415		\$17.385593	\$	8,926.00 7,233.75	\$8,926		
	Material			\neg	+11100000	Ψ	1,233.75		\$7,234	
	Fog Seal	Tons	14		\$470.03	\$	6,580.42			
	Tax HFE 100					\$	506.00			\$6,58
	tax	Tons	33		\$620.65	\$	20,481.45			\$500
						\$	1,575.00			\$20,48
	Chips 1/2	Tons	414		\$22.00	\$	9,108.00			\$1,57
	tax					\$	700.40			\$9,108
	Cold Mix	quantity	273	\neg	\$95.00	\$				\$700
	tax			\dashv	ψ90.00	\$	25,935.00			\$25,935
						φ	1,994.40			\$1,994
	Total Estimated Cost						\$83,040.42			\$0
							\$00,040.4Z	\$8,926	67.004	***
								\$0,920	\$7,234	\$66,881
									Total	\$83,040
orrance County M	Annager							Project Total		\$ 83,040.42
Trance County IV	папауег		Date:					Total Awor		\$ 82,859.00
									4	
				-						\$ 181.42







January 4, 2023 Torrance County PO Box 48 Estancia, NM 87016

ATTN: Charmen Padilla, Office Manager Cheryl Allen, Lori Archuleta Financial Analyst

Via email: cpadilla@tcnm.us callen@tcnm.us larchuleta@tcnm.us cpadilla@tcnm.us callen@tcnm.us larchuleta@tcnm.us cpadilla@tcnm.us callen@tcnm.us callen@tcnm.us callen@tcnm.us <a

Dear Charmen Padilla,

It is time once again to submit project proposals for the referenced fiscal year.

As outlined in the 2014 Local Government Road Fund Project Handbook by the New Mexico Department of Transportation, each Entity shall first submit a letter of request to the District Engineer (Please address letter to Paul Brasher, District 5 District Engineer (c/o Amanda Niño) by March 15, 2023, which will contain the following:

- 1. The location of the proposed project including route designation and termini (including map),
- 2. The scope of work to be performed,
- 3. Project estimate including the amount of state participation requested,
- 4. The justification for project construction.
- 5.A certification that the proposed work is on a part of a public highway and necessary for the public good and convenience and to serve the public of the municipality, county, and school districts, and,
- 6. Letter of Intent from governing body of agency head.

All incomplete applications will be returned to the Public Entity for submission the following year. There will be no exceptions to the March 15, 2023, deadline.

The Public Entity shall be solely responsible for prioritizing and ensuring that the proposed projects most effectively serve the needs of the public and design complies with appropriate design standards. Reviews of the projects may be conducted at the discretion of the Department.

Please do not hesitate to contact me at (505)477-1765, if you have any questions.

Sincerely,

Amanda Niño

Amanda Niño New Mexico Department of Transportation D-5 Local Government Road Fund Coordinator Michelle Lujan Grisham

Governor

Ricky Serna Cabinet Secretary

Commissioners

Jennifer Sandoval Commissioner, Vice-Chairman District 1

Bruce Ellis Commissioner District 2

Hilma E. Chynoweth Commissioner District 3

Walter G. Adams Commissioner, Chairman District 4

Thomas C. Taylor Commissioner District 5

Charles Lundstrom Commissioner, Secretary District 6 County Commission

Ryan Schwebach Chair District 2

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

Road Superintendent Leonard Lujan Executive Assistant Charmen Padilla

Feb. 23, 2023

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 Statue 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 2023/24 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 Statue 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:

- 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



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

February 8, 2023

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-J



Agenda Item No. 13-A

OK to Print Communication

Date: 1/11/2023

Number of pages including cover sheet: 2

Subject:

Torrence County

Agency #:

5030

Fiscal Year:

June 30, 2022

IPA contact listed in OSA-Connect

Attention:

Joe Ortiz

Firm:

Kubiak, Melton & Associates, LLC

E-mail:

jortiz@kubiakcpa.com

Agency contact listed in OSA-Connect

Attention:

Janice Barela, County Manager; Noah

Sedillo, CPO

E-mail:

jbarela@tcnm.us; njsedillo@tcnm.us

From: Office of the State Auditor

2540 Camino Edward Ortiz,

Ste #A

Santa Fe, NM 87507

Attention:

Laura Wade

Telephone:

(505) 476-3800

In accordance with the Audit Act, NMSA 1978, Section 12-6-1 et seq., and the 2021 Audit Rule, NMAC 2.2.2.1 et seq., the Office of the State Auditor ("OSA") reviewed this financial and compliance audit report or agreed upon procedures report ("Report"). In accordance with Audit Act, the OSA has determined that the Report has been made in accordance with the provisions of the contract and applicable rules promulgated by the OSA. **Therefore this Report is "OK to Print"**. One searchable electronic copy labeled "Final" per 2.2.2.9(B)(3) NMAC should be submitted to the OSA **within five business days** of receipt of this communication. You do not need to submit a hard-copy final Report to the OSA.

The following items, prepared using the most current templates posted on the OSA website in accordance with the instructions provided, must be submitted with the Final Report for financial and compliance audit reports (these items are not required for agreed upon procedures reports):

- The electronic Excel version of the summary of findings report,
- The electronic Excel version of the schedules of asset management costs, if applicable (STO, PERA, ERB and SIC).

Except for any comments contained in this OK to Print Communication, all of which should be addressed before resubmission, the Report should not be changed from what was previously submitted. Please provide **written notification** to the OSA of all changes made and relevant page numbers, including those changes made in response to OSA comments, with the final copy of the Report submitted to the OSA. The written notification must be signed by the audit manager and submitted as a PDF file with the submission of the Final PDF Report in OSA-Connect. **Please note that any changes that do not result from OSA comments may require an additional review of the report and could potentially change the report's current "OK to Print" status.**

Final reports, any required electronic schedules and any associated documentation should be submitted in OSA-Connect.

This communication does <u>not</u> authorize the IPA or the agency to release the Report to the public. Per NMSA 1978, Section 12-6-5 the Report and the information contained in it cannot be released to the public until five calendar days <u>after</u> the OSA has officially released the Report. The OSA will send the release letter to the

This message is intended only for the use of the individual or entity to which it is addressed, and may contain information that is privileged, confidential, and exempt for disclosure. If the reader of this message is not the intended recipient, or the employee or agent of the recipient, you are hereby notified that any dissemination, distribution, or copying of this document is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original message to us at the address noted above. Thank you.





Torrance County

Communication with those Charged with Governance County Commission June 30, 2022

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



Your KMA Audit Team

- o Daniel Trujillo, CPA, CFE, CGMA, CMA Audit Partner
- Don Wittman, CPA Technical Manager
- Joe Ortiz Audit Manager
- o Shu Li, CPA Audit Senior
- o Ramon Calasagsag Audit Associate
- o Fidan Karimli Audit Associate



Auditor's Responsibility

- o Form and express an opinion on the financial statements
 - Reasonable Assurance
- o Communicate significant matters related to the audit
- o Communicate particular matters required by law & regulation
- Consideration of Materiality
- Maintaining Auditor's Independence
 - Management assumes responsibility



Management's Responsibility

- Design, implement, establish, and maintain effective internal controls over financial statements and compliance with grant requirements, including Uniform Guidance.
- o U.S. GAAP Financial Statements
- Compliance with applicable laws and regulation and the provisions of contracts and grant agreements



<u>Corrected</u> <u>Misstatements</u>

o No misstatements were noted as a result of our audit procedures.

<u>Uncorrected Misstatements</u>

o Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

<u>Disagreements</u> with <u>Management</u>

o No disagreements arose during the audit as it relates to a financial accounting, reporting, or auditing matters.



Significant Issues Discussed w/ Management Prior to Retention

o None

<u>Difficulties</u> <u>Encountered</u> in <u>Performing Audit</u>

o None



Consultation with Other Accountants

o None

Accounting Estimates

- Estimate of useful lives of capital assets
- Allowance for Doubtful Accounts
- Net Pension Liability and related Deferred Inflows and Deferred Outflows
- o Leases



Financial Statement Disclosures

- o The financial statement disclosures are neutral, consistent, and clear
- Significant disclosures include:
 - Net pension liability
 - Accounts receivable
 - Capital assets
 - Leases

Accounting Policies

- The County adopted and implemented GASB Statement No. 87, Leases, during fiscal year 2022.
- Leases of Heavy Equipment, Copiers, and Mailing System



Opinion

o Financial Statements – Unmodified Opinion

Findings

- 0 2022
 - None
- 0 2021
 - 2021-001 (FS 2019-001) Financial Close and Material Adjustments (Improper Year-End Accruals) (Significant Deficiency) - Resolved
 - o 2021-002 (FS 2020-001) Reporting (Other Noncompliance) Resolved



Audit Completion

- o Report Date: November 28, 2022
- o Received OK to Print: January 11, 2023
- o Received Release Letter: January 31, 2023

THANK YOU, TORRANCE COUNTY!

FINANCIAL STATEMENTS AND SCHEDULES WITH INDEPENDENT AUDITORS' REPORT THEREON FOR THE FISCAL YEAR ENDED JUNE 30, 2022

STATE OF NEW MEXICO TORRANCE COUNTY FOR THE YEAR ENDED JUNE 30, 2022

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STATE OF NEW MEXICO TORRANCE COUNTY FOR THE YEAR ENDED JUNE 30, 2022

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STATE OF NEW MEXICO TORRANCE COUNTY FOR THE YEAR ENDED JUNE 30, 2022

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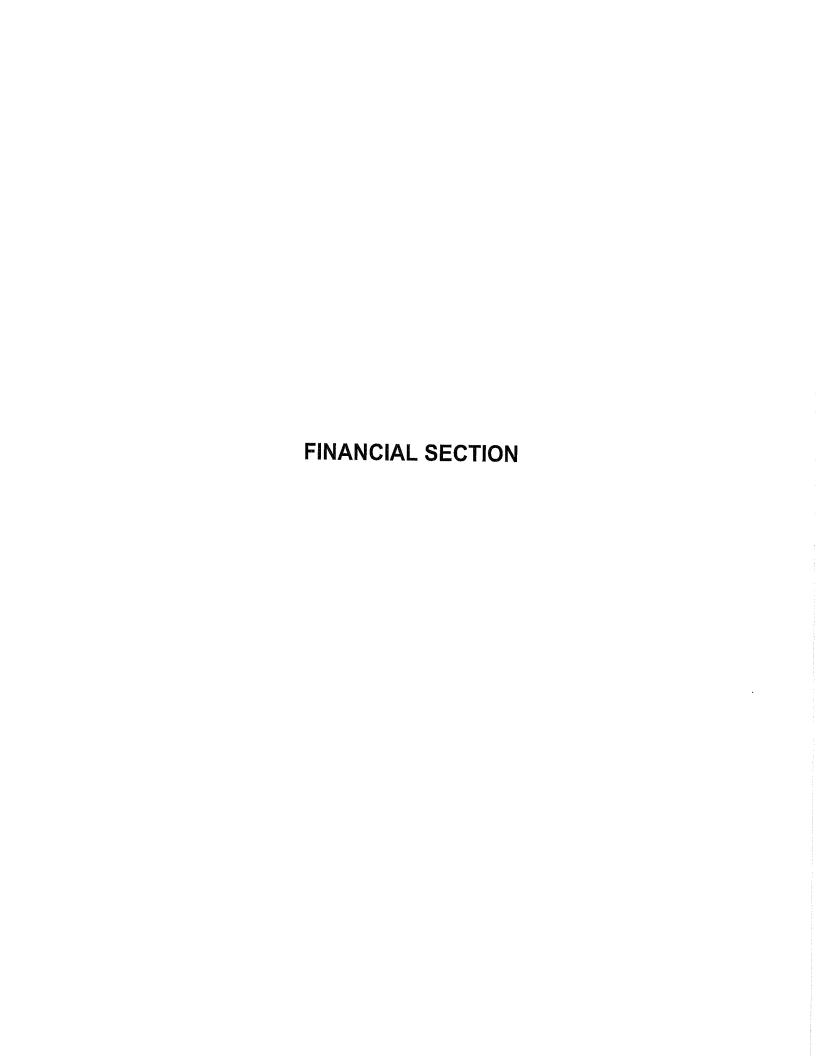
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OFFICIAL ROSTER (UNAUDITED)

FOR THE YEAR ENDED JUNE 30, 2022

ELECTED OFFICIALS

Kevin McCallCo	ounty Commissioner – District 1
Ryan SchwebachCo	ounty Commissioner – District 2
LeRoy M. CandelariaCo	ounty 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	<u>s</u>
Janice Y. Barela	County Manager
Juan Torres	Deputy County Manager
Jeremy Oliver	Finance Director
Noah J. Sedillo	Chief Procurement Officer





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

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the respective budgetary comparisons for the general fund and major special revenue funds of the State of New Mexico, Torrance County (County), as of and for the year ended June 30, 2022, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, and the respective changes in financial position and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud
 or error, and design and perform audit procedures responsive to those risks. Such procedures include
 examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that
 raise substantial doubt about the County's ability to continue as a going concern for a reasonable
 period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 65-66 and 69, the Schedules of the County's Contributions on pages 67-68 and 70, and the notes to the required supplementary information, on page 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic and historical context.

We have applied certain limited procedures to the Schedule of the County's Proportionate Share of the Net Pension Liability and County's Proportionate Share of the OPEB Liability and Schedules of the County's Contributions 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.

Supplementary 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 supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

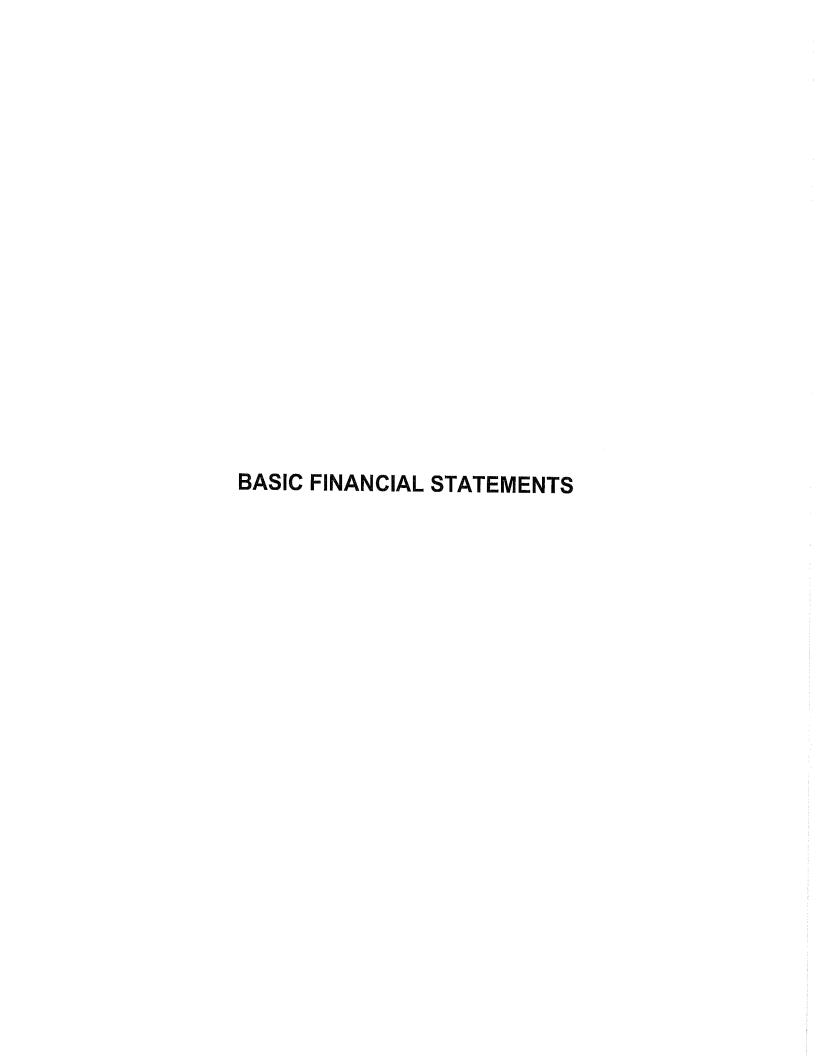
Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 28, 2022 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 28, 2022



STATE OF NEW MEXICO TORRANCE COUNTY STATEMENT OF NET POSITION JUNE 30, 2022

	Governmental Activities	
ASSETS	B	
Current Assets:		
Cash and Cash Equivalents	\$	992,242
Restricted Cash	·	208
Investments		16,557,171
Receivables:		,,
Property Tax		1,105,433
Other Taxes		860,965
Other Receivables, Net		3,790,110
Prepaid Expenses		249,978
Total Current Assets		23,556,107
Noncurrent Assets:		
Capital Assets, Net		15,988,026
Lease Right-to-Use Assets, Net		1,030,619
Total Noncurrent Assets		17,018,645
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related		1,964,139
Deferred Outflows - OPEB Related		1,062,964
Total Deferred Outflows of Resources	-	3,027,103
TOTAL ASSETS AND DEFERRED OUTFLOWS		0,021,100
OF RESOURCES	\$	43,601,855

STATE OF NEW MEXICO TORRANCE COUNTY STATEMENT OF NET POSITION (CONTINUED) JUNE 30, 2022

	Governmental Activities	
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 403,534	
Accrued Salaries and Benefits	238,643	
Accrued Interest Payable	10,085	
Unearned Revenue - Property Tax	,	
Unearned Revenue	2,851,018	
Compensated Absences Payable	186,735	
Lease Liability, Current	233,638	
Notes and Bonds Payable, Current	320,867	
Total Current Liabilities	4,244,520	
	-	
Noncurrent Liabilities:		
Lease Liability, Noncurrent	804,927	
Net Pension Liability	5,933,186	
Net OPEB Liability	2,986,651	
Notes and Bonds Payable, Noncurrent	1,489,384	
Total Noncurrent Liabilities	11,214,148	
TOTAL LIABILITIES	15,458,668	
	·	
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pension Related	2,408,910	
Deferred Inflows - OPEB Related	1,687,367	
Total Deferred Inflows of Resources	4,096,277	
TOTAL LIABILITIES AND DEFERRED INFLOWS		
OF RESOURCES	19,554,945	
NET POSITION		
Net Investment in Capital Assets	14,169,829	
Restricted	13,876,748	
Unrestricted	(3,999,667)	
Total Net Position	24,046,910	
TOTAL LIABILITIES, DEFERRED INFLOWS OF		
RESOURCES AND NET POSITION	\$ 43,601,855	

STATE OF NEW MEXICO TORRANCE COUNTY STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

Functions and Programs Expenses Charges for Services Operating Grants and Grants and Grants and Changes in Net Position Changes in Net Position PRIMARY GOVERNMENT Governmental Activities General Government \$6,414,571 \$360,521 \$1,367,719 \$- \$(4,686,331) Public Safety 29,402,871 23,689,511 3,110,962 11,127 (2,591,271) Public Works 2,795,429 30,456 105,804 2,592,060 (67,109) Culture and Recreation 253,497 - 5,000 - (644,418) Lease Interest 9,086 - 5,000 - (644,418) Lease Interest on Long-term Debt 61,887 - - - (61,887) Total Governmental Activities 39,586,759 24,080,488 4,589,485 2,603,187 (8,313,599)
Governmental Activities General Government \$ 6,414,571 \$ 360,521 \$ 1,367,719 \$ - \$ (4,686,331) Public Safety 29,402,871 23,689,511 3,110,962 11,127 (2,591,271) Public Works 2,795,429 30,456 105,804 2,592,060 (67,109) Culture and Recreation 253,497 (253,497) (253,497) (644,418) Lease Interest 9,086 (644,418) (9,086) (61,887) Interest on Long-term Debt 61,887 (61,887) (61,887) Total Governmental Activities \$ 39,586,759 \$ 24,080,488 \$ 4,589,485 \$ 2,603,187 (8,313,599)
General Government \$ 6,414,571 \$ 360,521 \$ 1,367,719 \$ - \$ (4,686,331 Public Safety 29,402,871 23,689,511 3,110,962 11,127 (2,591,271 Public Works 2,795,429 30,456 105,804 2,592,060 (67,109 Culture and Recreation 253,497 (253,497 (253,497) (644,418) Health and Welfare 649,418 5,000 (644,418) Lease Interest 9,086 (9,086) Interest on Long-term Debt 61,887 (61,887) Total Governmental Activities \$ 39,586,759 \$ 24,080,488 \$ 4,589,485 \$ 2,603,187 (8,313,599) General Revenues:
Public Safety 29,402,871 23,689,511 3,110,962 11,127 (2,591,271 Public Works 2,795,429 30,456 105,804 2,592,060 (67,109 Culture and Recreation 253,497 - - (253,497 Health and Welfare 649,418 - 5,000 - (644,418 Lease Interest 9,086 - - - (9,086 Interest on Long-term Debt 61,887 - - - (61,887 Total Governmental Activities \$39,586,759 \$24,080,488 \$4,589,485 \$2,603,187 (8,313,599) General Revenues:
Public Works 2,795,429 30,456 105,804 2,592,060 (67,109 Culture and Recreation 253,497 - - - (253,497 Health and Welfare 649,418 - 5,000 - (644,418 Lease Interest 9,086 - - - (9,086 Interest on Long-term Debt 61,887 - - - (61,887 Total Governmental Activities \$39,586,759 \$24,080,488 \$4,589,485 \$2,603,187 (8,313,599) General Revenues:
Culture and Recreation 253,497 - - - (253,497 Health and Welfare 649,418 - 5,000 - (644,418 Lease Interest Interest on Long-term Debt 9,086 - - - - (9,086 Interest on Long-term Debt 61,887 - - - (61,887 Total Governmental Activities \$39,586,759 \$24,080,488 \$4,589,485 \$2,603,187 (8,313,599) General Revenues:
Health and Welfare 649,418 - 5,000 - (644,418 Lease Interest 9,086 (9,086 Interest on Long-term Debt 61,887 (61,887 Total Governmental Activities 39,586,759 \$ 24,080,488 \$ 4,589,485 \$ 2,603,187 (8,313,599)
Lease Interest 9,086 (644,418 Interest on Long-term Debt 61,887 - (61,88
Interest on Long-term Debt 61,887 - (9,086) Total Governmental Activities 39,586,759 \$ 24,080,488 \$ 4,589,485 \$ 2,603,187 (8,313,599) General Revenues:
Total Governmental Activities \$ 39,586,759 \$ 24,080,488 \$ 4,589,485 \$ 2,603,187 (8,313,599) General Revenues:
General Revenues:
Property Taxes levied for general purposes
Property Taxes levied for general purposes 5,286,707
Gross Receipts Taxes 5 551 321
Gasoline and Motor Vehicle Taxes 705.315
Other Taxes 103,942
Payments in Lieu of Taxes 4.200 184
Investment Income 86,409
Gain on Disposal of Assets
Miscellaneous Income 491 837
Subtotal, General Revenues 16,435,723
Change in Net Position
Net Position, Beginning 16 082 245
Restatement (Note 21) (157.459
Net Position, Beginning, as Restated
Net Position, Ending \$ 24,046,910

STATE OF NEW MEXICO TORRANCE COUNTY BALANCE SHEET – GOVERNMENTAL FUNDS JUNE 30, 2022

	Ge	neral Fund	ICE Inmate Care						American Rescue Act	Total Nonmajor Governmental Funds		Total Governmental Funds	
ASSETS													
Cash and Cash Equivalents	\$	56,224	\$	632	\$	_	\$	935,386	\$	992,242			
Restricted Cash		· -	·	-	*	_	Ψ	208	Ψ	208			
Investments		6,320,538		_		2,851,018		7,385,615		16,557,171			
Receivables:						. ,		,,,,,,,,,		. 0,001,171			
Property Taxes		1,056,492		-		-		48,941		1,105,433			
Other Taxes		536,933		-		-		324,032		860,965			
Other Receivables, Net		465		3,706,128		_		83,517		3,790,110			
Prepaid Expenses		249,978		No.				-		249,978			
TOTAL ASSETS	<u>\$</u>	8,220,630	\$	3,706,760	\$	2,851,018	\$	8,777,699	\$	23,556,107			
LIABILITIES													
Accounts Payable	\$	73,196	\$	-	\$	_	\$	330,338	\$	403,534			
Accrued Salaries and Benefits		155,856		_	,	_	•	82,787	Ψ	238,643			
Unearned Revenue		-				2,851,018		-		2,851,018			
TOTAL LIABILITIES		229,052		-		2,851,018		413,125		3,493,195			
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:													
Property Taxes		981,800		_		_		46,779		1,028,579			
TOTAL DEFERRED INFLOWS	-	981,800		_		_		46,779	_	1,028,579			
TOTAL LIABILITIES AND DEFERRED INFLOWS OF					•								
RESOURCES		1,210,852	_	H		2,851,018		459,904	_	4,521,774			
FUND BALANCES Nonspendable:													
Prepaid Expenses Restricted For:		249,978		-		-		-		249,978			
Special Revenue Funds				3,706,760		_		7,619,051		11,325,811			
Debt Service Funds		-		-		-		138,333		138,333			
Capital Projects Funds		-		-		-		365,415		365,415			
Required Minimum Fund Balance		1,842,489		-		-		204,700		2,047,189			
Unassigned (Deficit)		<u>4,917,311</u>				_		(9,704)	_	4,907,607			
TOTAL FUND BALANCES		7,009,778	_	3,706,760		_		8,317,795		19,034,333			
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND				.				<u> </u>		, , , , , , , , ,			
BALANCES	\$ 8	8,220,630	\$	3,706,760	\$	2,851,018	\$	8,777,699	\$	23,556,107			

STATE OF NEW MEXICO TORRANCE COUNTY RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2022

Total Fund Balance - Governmental Funds	\$ 19,034,333
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	15,988,026
Lease right-to-use assets used in governmental activities are not financial resources and therefore are not reported in the funds, (net):	1,030,619
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 Pension Recorded Deferred Outflows of Resources OPEB Recorded Deferred Inflows of Resources Pension Recorded Deferred Inflows of Resources OPEB Recorded	1,964,139 1,062,964 (2,408,910) (1,687,367)
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	1,028,579
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 Compensated Absences Payable Notes and Bonds Payable Lease Liability Net Pension Liability Net OPEB Liability	 (10,085) (186,735) (1,810,251) (1,038,565) (5,933,186) (2,986,651)
Total Net Position of Governmental Activities	\$ 24,046,910

STATE OF NEW MEXICO TORRANCE COUNTY STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	ICE Inmate A		Total Nonmajor Governmental Funds	Total Governmental Funds	
REVENUES			Rescue Act	- I dildo	Tulius	
Taxes:						
Property Taxes	\$ 5,300,64	3 \$ -	\$ -	\$ 115,126	\$ 5,415,769	
Gross Receipts Taxes	4,036,64	5 -		1,514,676	5,551,321	
Gasoline and Motor Vehicle Taxes	58,96	4 -	_	646,351	705,315	
Other Taxes	·		-	103,942	103,942	
Federal Operating Grants			152,100	22,862	174,962	
State Operating Grants	801,60	6 -		3,612,917	4,414,523	
State Capital Grants				2,603,187	2,603,187	
Payments in Lieu of Taxes	385,68	4 -		3,814,500	4,200,184	
Charges for Services	335,32	0 23,454,116		291,052	24,080,488	
Investment Income			_	86,409	86,409	
Miscellaneous Income	86,92	3 -	_	404,914	491,837	
TOTAL REVENUES	11,005,78		152,100	13,215,936	47,827,937	
				10,210,000	41,021,931	
EXPENDITURES Current:						
General Government	E 000 70	0	44.407			
Public Safety	5,088,73		14,187	589,941	5,692,866	
Public Works	2,007,60		40,713	4,048,520	28,886,178	
Culture and Recreation	40,28	-	-	2,092,755	2,133,043	
Health and Welfare			-	253,497	253,497	
Capital Outlay	40.40		-	648,188	648,188	
Debt Service Principal	49,439	-	97,200	4,024,019	4,170,658	
Debt Service Interest		-	-	802,263	802,263	
Lease Principal	07.40		-	69,326	69,326	
Lease Interest	27,426		-	229,246	256,672	
	136			8,950	9,086	
TOTAL EXPENDITURES	7,213,63	22,789,337	152,100	12,766,705	42,921,777	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	3,792,150	664,779		449,231	4,906,160	
OTHER FINANCING COURGES (USES)						
OTHER FINANCING SOURCES (USES)						
Sale of Assets	,		-	10,008	10,008	
Proceeds From Loans			-		-	
Transfers In	1,660,737		-	5,748,732	7,409,469	
Transfers Out	(3,935,895	<u> </u>	н	(3,473,574)	(7,409,469)	
TOTAL OTHER FINANCING						
SOURCES (USES)	(2,275,158			2,285,166	10,008	
NET CHANGE IN FUND BALANCES	1,516,992	664,779	_	2,734,397	4.040.400	
FUND BALANCE, BEGINNING	5,492,786		_	2,734,397 5,583,398	4,916,168	
FUND BALANCE, ENDING	\$ 7,009,778		\$ -	\$ 8,317,795	14,118,165 \$ 10,034,333	
,	T. 1900,110	<u> </u>	Ψ -	<u>v </u>	<u>\$ 19,034,333</u>	

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, 2022

Net Changes in Fund Balance - Governmental Funds	\$	4,916,168
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. This is the amount by which depreciation exceeded capital outlays in the period:		
Capital Outlay 4,170 Depreciation Expense (1,494 Excess (Deficiency) of Capital Outlay over Depreciation Expense	•	2,675,936
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		(129,062)
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:		(120,002)
Pension Income		(534,115)
OPEB Expense 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):		361,419
(Increase) Decrease in Net Lease Activity (Increase) Decrease in Compensated Absences Payable (Increase) Decrease in Accrued Interest Payable Principal Payments on Debt		(1,818) 23,894 7,439 802,263
Change in Net Position of Governmental Activities	\$	8,122,124

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, 2022

		Original Budget		Final Budget		Actual		Variance With Final Budget Favorable (Unfavorable)
REVENUES						***************************************		(Gilla Voluble)
Taxes: Property Taxes	Φ.		_					
Gross Receipts Taxes	\$	5,461,519	\$	5,461,519	\$	5,313,019	\$	(148,500)
Gasoline and Motor Vehicle Taxes		1,919,500 51,147		2,589,011		4,823,134		2,234,123
State Operating Grants		585,000		51,147 585,000		52,841		1,694
Payments in Lieu of Taxes		484,718		484,718		801,606 385,684		216,606
Charges for Services		151,694		232,971		335,020		(99,034)
Investment Income		-				-		102,049
Miscellaneous Income		27,621		64,721		86,758		22,037
TOTAL REVENUES		8,681,199		9,469,087		11,798,062		2,328,975
EXPENDITURES								
Current:								
General Government		5,912,829		6,164,091		5,345,827		818,264
Public Safety Capital Outlay		1,948,674		2,010,220		1,996,704		13,516
Lease Principal		-		-				-
Lease Interest		-		-		27,426 136		(27,426)
TOTAL EXPENDITURES		7,861,503		8,174,311		7,370,093		(136)
EXCESS (DEFICIENCY) OF REVENUES OVER				5,111,011		1,010,000		804,218
EXPENDITURES		819,696	-	1,294,776		4,427,969		1,524,757
OTHER FINANCING SOURCES (USES) Transfers In								
Transfers In		1,659,004		1,660,737		1,660,737		-
		(3,892,082)		(3,532,571)		(3,935,895)		(403,324)
TOTAL OTHER FINANCING SOURCES (USES)		(2,233,078)		(1,871,834)		(2,275,158)		(403,324)
INCREASE (DECREASE)		(1,413,382)		(577,058)	\$	2,152,811	<u>\$</u>	1,121,433
PRIOR YEAR CASH BALANCE BUDGETED	\$		\$	-				
Reconciliation of Budgetary Basis to GAAP Basis Finance	ial Sta	tements:						
Revenues & Transfers In, Actual on a Budget Basis					\$	13,458,799		
Revenues & Transfers In, Actual on Modified Accrual Bas	sis				*	12,666,522		
Adjustments to revenues for property tax and grant reve	enues				\$	792,277		
Expenditures & Transfers Out, Actual on a Budget Basis					\$	11,305,988		
Expenditures & Transfers Out, Actual on Modified Accrua	al Basis	3			•	11,149,530		
Adjustments to expenditures for general government					\$	156,458		
					-	100,100		

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, 2022

REVENUES	Original Budget	·	Final Budget		Actual	F	ariance With inal Budget Favorable Infavorable)
Taxes:							
Property Taxes	\$ -	\$	_	\$	_	\$	
Charges for Services Miscellaneous Income	25,140,000	·	25,140,000	۳	23,801,150	Ψ	(1,338,850)
TOTAL REVENUES	25,140,000		25,140,000		23,801,150	-	(1,338,850)
EXPENDITURES							
Current:							
General Government	-		-		-		_
Public Safety	25,140,000		25,140,000		23,800,563		1,339,437
TOTAL EXPENDITURES	25,140,000		25,140,000		23,800,563		1,339,437
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			-		587		(2,678,287)
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out			-		-		_
TOTAL OTHER FINANCING SOURCES (USES)					-		-
INCREASE (DECREASE)			_				
PRIOR YEAR CASH BALANCE BUDGETED	\$	\$		\$	587	\$	(2,678,287)
Reconciliation of Budgetary Basis to GAAP Basis Finar	ncial Statements:						
Revenues, Actual on a Budget Basis Revenues, Actual on Modified Accrual Basis				\$	23,801,150 23,454,116		
Adjustments to revenues for property tax and grant rev	/enues			\$	347,034		
Expenditures, Actual on a Budget Basis Expenditures, Actual on Modified Accrual Basis				\$	23,800,563 22,789,337		
Adjustments to expenditures for general government,	and transfers			\$	1,011,226		

STATEMENT OF REVENUES EXPENDITURES & CHANGES IN FUND BALANCE, BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (NON-GAAP BUDGETARY BASIS) — AMERICAN RESCUE ACT FUND 836 FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
REVENUES			Actual	(Omavorable)
Taxes:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes Gasoline and Motor Vehicle Taxes	-	-	-	_
Federal Operating Grants	(4 504 550		-	•
Payments in Lieu of Taxes	(1,501,559) (1,501,559)	152,100	1,653,659
Charges for Services	-	-	-	-
Investment Income	_	-	-	-
Miscellaneous Income	_	_	-	<u>.</u>
TOTAL REVENUES	(1,501,559	(1,501,559)	152,100	1,653,659
EXPENDITURES				•
Current:				
General Government	3,003,118	3,003,118	14 107	0.000.004
Public Safety	0,000,110	3,003,116	14,187 137,913	2,988,931
Capital Outlay	_	-	137,813	(137,913)
TOTAL EXPENDITURES	3,003,118	3,003,118	152,100	2,851,018
EXCESS (DEFICIENCY) OF REVENUES OVER			102,100	2,031,010
EXPENDITURES	(4,504,677)	(4,504,677)		(1,197,359)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	_		
Transfers Out	-		_	-
TOTAL OTHER FINANCING SOURCES (USES)				
INCREASE (DECREASE)	(4,504,677)	(4,504,677)	\$ -	¢ (4.407.000)
PRIOR YEAR CASH BALANCE BUDGETED	\$ -	\$ -	Ψ	\$ (1,197,359)
Reconciliation of Budgetary Basis to GAAP Basis Finar	icial Statements:			
Povonuos 9 Transfers la Astrolana D. L. I.D.				
Revenues & Transfers In, Actual on a Budget Basis Revenues & Transfers In, Actual on Modified Accrual Ba	!-		\$ 152,100	
			152,100	
Adjustments to revenues for property tax and grant rev	/enues		\$	
Expenditures & Transfers Out, Actual on a Budget Basis			\$ 152,100	
Expenditures & Transfers Out, Actual on Modified Accru	ıal Basis		152,100	
Adjustments to expenditures for general government			\$ -	
-			T	

STATE OF NEW MEXICO TORRANCE COUNTY STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS JUNE 30, 2022

	Custodial Funds	
Assets		
Cash and Cash Equivalents	\$	243,484
Property Taxes Receivable		1,110,952
Total Assets	\$	1,354,436
Liabilities		
Due to Other Taxing Entities	\$	136,608
Total Liabilities		136,608
Net Position		
Restricted for:		
Held for Formal Protest		74,786
Local Governments		1,143,042
Total Net Position	<u></u>	1,217,828
Total Liabilities and Net Position	\$	1,354,436

STATE OF NEW MEXICO TORRANCE COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS AS OF JUNE 30, 2022

	Custodial Funds		
ADDITIONS Property Tax Collections for Local Governments Charges for Services Collections for Local Governments Investment Income Collections for Local Governments Total Assets	\$ 4,546,401 130,290 150 4,676,841	-	
DEDUCTIONS Distributions to Local Governments Total Liabilities	<u>5,170,521</u> 5,170,521		
Net Increase (Decrease) in Fiduciary Net Position	(493,680)		
Net Position, Beginning of Year Net Position, End of Year	1,711,508 \$ 1,217,828		

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.

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.

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.

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.

American Rescue Act Fund (836) is used to account for the American rescue plan act (ARPA) bill from the federal government. The funds will be used for allowable expenses as directed from the Commission. State classification is American Rescue Plan Act.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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.

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, 2022.

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 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>	Years
Buildings and Improvements	15-45
Vehicles, Machinery and Equipment	4-20
Infrastructure (Roads)	10-40

Lease Right-to-Use Assets: A right-to-use assets (RUA) have been recognized as an intangible asset on the Statement of Net Position net of accumulated amortization as a result of the implementation of GASB Statement No. 87. The net RUA was calculated at \$1,030,619. Amortization is calculated on a straight-line basis over the terms of the lease(s).

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 the fiscal year-end, 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 \$3,027,103 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 \$1,028,579 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 \$4,096,277 as of June 30, 2022. 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 shown as unearned revenues. The County had \$2,851,018 of unearned revenues as of June 30, 2022.

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)

Compensated Absences Payable: Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide Statement of Net Position. The General Fund is typically the fund used to liquidate compensated absences not liquidated by another fund.

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave. Sick leave accumulates at the rate of 3.69 hours per bi-weekly pay period. Accrued sick leave is forfeited upon termination of employment. Full-time County employees accrue annual leave based on hours per bi-weekly pay period and years of service according to the following schedule:

Hours Per Bi-Weekly Pay Period	Accrual Rate Range Per Bi- Weekly Pay Period
64	2.46 - 4.92
72	2.77 - 5.54
80	3.08 - 6.15

Annual leave must be taken within the calendar year. Employees are only allowed to carry over 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.

Leases: During the year ended June 30, 2022, the County adopted and implemented GASB Statement No. 87, *Leases*, which required the County to capitalize lease liabilities. The lease liability is reported in the Statement of Net Position. The County uses the following incremental borrowing rates to calculate the present value of lease(s).

Lease Term	IBR
>1 year to 5 years	0.50%
>5 year to 10 years	0.75%
Over 10 years	1.75%

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: 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.

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, 2022, the nonspendable fund balance in the governmental funds consists of amounts associated with prepaid expenses in the amount of \$249,978 that are not in spendable form.

Restricted and Committed Fund Balance: At June 30, 2022, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$13,876,478 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 (\$1,842,489) 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 (\$204,700). 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.

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)

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. It also includes lease RUA, net of accumulated amortization and the corresponding lease liability as part of the calculation.
- 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 in the notes as well as the supplemental
 information.
- Unrestricted Net Position Net position that do not meet the definition of "restricted" and "Net Investment in Capital Assets."

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 fiscal year ended 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.

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.

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, 2022, \$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, 2022.

	 US Bank
Total Amount of Deposits	\$ 2,186,588
Less: FDIC Coverage	(250,000)
Total Uninsured Public Funds	1,936,588
Collateral requirement (50% of uninsured public funds)	968,294
Pledged Securities	(8,000,000)
Total (Over) Under	
Collateralized	\$ (7,031,706)

The collateral pledged is listed in the other supplementary information section of this report.

NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)

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.

As of June 30, 2022, the County had the following investments and maturities:

	Weighted Average			
Investment Type	Maturities	Cost Basis	Fair Value	Rating*
	[49] day WAM (R);			
New Mexico LGIP	[89] day WAM (F)	\$ 16,557,171	\$ 16,557,171	AAAm
Total Investments		\$ 16,557,171	\$ 16,557,171	
*Based of Standard & Poor's				

The County also has \$208 in NMFA reserve cash that is included as restricted cash on the Statement of Net Position.

NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)

Reconciliation of Cash and Cash Equivalents

Reconciliation to the Statement of Net Position:		
Cash and Cash Equivalents	\$	992,242
Restricted Cash	•	208
Cash - Fiduciary Funds		243,484
Local Government Investment Pool (LGIP) - Governmental Activities		16,557,171
Total Cash Equivalents and Investments	\$	17,793,105
Reconciling Items:		
Add: Outstanding Checks	\$	963,002
Less: Deposits in Transit	*	(11,140)
Less: Petty Cash		(1,000)
Balance as per Bank	\$	18.743.967

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.

NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)

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, 2022:

Investment Type	Level 1	Level 2	Level 3
New Mexico LGIP	\$ 16,557,171	\$ -	\$ -
Total	<u>\$ 16,557,171</u>	\$ -	\$ -

NOTE 4: RECEIVABLES

Receivables as of June 30, 2022, are as follows:

	Ger	neral Fund		E Inmate Care	Ame Rescu		al Nonmajor vernmental Funds	Go	Total vernmental Funds
Current Receivables: Property Taxes levied for general purposes Other Taxes Other Receivables	\$	74,692 536,933 465	\$	- - 3,706,128	\$	- -	\$ 2,162 324,032 83,517	\$	76,854 860,965
Total Current Receivables Noncurrent Receivables:		612,090		3,706,128		-	 409,711		3,790,110 4,727,929
Property Taxes Total Receivables Less: Allowance for Uncollectible Accounts		981,800 1,593,890		- 3,706,128		<u>-</u> -	 46,779 456,490		1,028,579 5,756,508
Receivables, Net	\$	- 1,593,890	\$ 3	- 3,706,128	\$	-	\$ 456,490	\$	5,756,508

Receivables include amounts property taxes, other taxes, and other receivables such as amounts due from other governments. Receivables are reported net of an allowance or uncollectible accounts. The County considered all receivables to be collectable as of June 30, 2022, and therefore, no provision for allowances were made.

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$1,028,579 that were not collected within the period of availability have been reclassified as deferred inflow of resources in the governmental fund financial statements.

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:

Fund #	Governmental Funds	Transfers In	Transfers Out
401	General Fund	\$ 1,660,737	\$ 3,935,895
402	Road Fund	936,618	, , , , , , , , , , , , , , , , , , , ,
403	Farm and Range	32,250	-
405	District 5 Fire	· -	16,085
408	District 3 Fire	-	4,817
411	Fire Pool	115,000	_
412	County Fair	6,000	-
414	Indigent Fund	150,000	200,000
416	Fire EMS	297,665	_
420	Adult Corrections	1,600,000	_
428	Volunteer Recruitment	80,000	_
600	Safety Program	12,544	_
604	Civil Defense	48,400	<u>-</u>
605	DWI Program	20,000	45,000
610	Reappraisal	-	23,474
620	County Infra GRT	1,135,658	,
621	Capital Outlay GRT	-	658
628	Recycling Dump	-	14,979
629	Home Visiting	117,302	-
631	Senior Citizens	10,000	-
634	Court Forfeiture	-	1,733
636	Debt Service	439,287	· -
641	Wind PILT	321,120	2,483,109
675	Rural Addressing	-	87,895
685	Planning and Zoning	6,000	-
690	Domestic Violence	46,500	-
692	CYFD ARP	5,000	-
803	Legis. Appr.	75,000	-
808	Forest Serv. Patrol	2,000	-
810	JAG Grant	25,000	-
818	NM PED	35,000	34,000
826	EMPG	32,388	-
830	Disaster Pub. Assistance	-	86,618
835	COVID-19	-	227,141
911	Emergency 911	200,000	248,065
	Total Transfers	\$ 7,409,469	\$ 7,409,469

NOTE 6: CAPITAL ASSETS AND RIGHT-TO-USE ASSETS

The following is a summary of capital assets and changes occurring during the year ended June 30, 2022. Land and right of way, artwork, antiques, and construction in progress are not subject to depreciation.

Governmental Activities	Beginning Balance July 1, 2021	Additions Deletic	Ending Balance ons June 30, 2022
Capital assets not being depreciated: Land & Right of Way Artwork and Antiques Total Capital Assets not being depreciated	\$ 466,834 372,500 839,334	<u> </u>	- \$ 466,834 - 372,500 - 839,334
Capital assets being depreciated: Buildings and Improvements Vehicles, Machinery and Equipment	9,976,025 13,405,418	1,578,669 63	- 10,330,082 365 14,920,722
Infrastructure (Roads) Information Technology Total Capital Assets being depreciated	3,840,719 13,328 27,235,490	<u> </u>	- 6,078,651 - 13,328 365 31,342,783
Less: Accumulated Depreciation for: Buildings and Improvements Vehicles, Machinery and Equipment Intrastructure (Roads) Information Technology Total Accumulated Depreciation	4,570,863 8,148,977 2,040,868 	140,999 4,443	- 4,792,699 365 9,213,056 - 2,181,867 - 6,469 365 16,194,091
Total Capital Assets being Depreciated, Net Capital Assets, Net	12,472,756 \$ 13,312,090	2,675,936 \$ 2,675,936 \$ 2,675,936	365 16,194,091 - 15,148,692 - \$ 15,988,026

Depreciation expense for the year ended June 30, 2022, was charged to the functions of the governmental activities as follows:

<u>Function</u>	<u> </u>	Amounts
General Government	\$	541,840
Public Safety		513,769
Public Works		437,883
Health and Welfare		1,230
Total	\$	1,494,722

NOTE 6: CAPITAL ASSETS AND RIGHT-TO-USE ASSETS (CONTINUED)

Lease Right-to-Use Assets (RUA) are as follows:

		Beginning Balance uly 1, 2021	Δ	Additions	Delet	ions	Ending Balance ne 30, 2022
Lease Right-to-Use Assets							 **************************************
Vehicles, Machinery and Equipment	\$	2,020,530	\$	-	\$	-	\$ 2,020,530
Information Technology		100,190		10,526			 110,716
Total Right to Use Assets being amortized		2,120,720		10,526	_	-	 2,131,246
Less: Accumulated Amortization for:							
Vehicles, Machinery and Equipment		785,138		224,503		-	1,009,641
Information Technology		56,999		33,987			90,986
Total Accumulated Amortization		842,137		258,490	h	-	 1,100,627
Lease Right-to-Use Assets, Net	\$	1,278,583	\$	(247,964)	\$	-	\$ 1,030,619

Amortization expense for the year ended June 30, 2022, was charged to the functions of the governmental activities as follows:

<u>Function</u>	Amounts
General Government	\$ 31,063
Public Safety	2,924
Public Works	224,503
Total	\$ 258,490

NOTE 7: LONG-TERM DEBT

During the year ended June 30, 2022, the following changes occurred in the liabilities reported in the government-wide statement of net position:

	Beginning Balance uly 1, 2021	A	dditions	Deletions		Ending Balance ne 30, 2022		ount Due ithin One Year
General Obligation Bonds	\$ 1,045,000	\$	-	\$ (95,000)	\$	950,000	\$	95,000
Notes Payable - NMFA Loans	1,339,372		-	(649,325)	,	690,047	Ψ	55,663
Note Payable - Asphalt Zipper	76,811		_	(37,608)		39,203		39,203
Note Payable - Wheel Loader	 151,331		-	 (20,330)		131,001		131,001
Total Notes and Bonds Payable	2,612,514		_	(802,263)		1,810,251		320,867
Compensated Absences	 210,629		199,696	 (223,590)		186,735		186,735
Total	\$ 2,823,143	\$	199,696	\$ (1,025,853)	\$	1,996,986	\$	507,602

Interest expense paid on long-term debt totaled \$61,887 for the year ended June 30, 2022, as presented on the statement of activities.

NOTE 7: LONG-TERM DEBT (CONTINUED)

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, 2022					
Series 2016 GO Bond (NMFA #16 PP - 3641)	Dec-16	Aug-31	1.69%	\$ 2,400,000	\$	950,000				

The annual requirements to amortize the general obligation bonds payable as of June 30, 2022, including interest payments are as follows:

Gross Receipts Revenue Bonds

2.000 Revenue Bollas							
Year Ending June 30,	F	rincipal Interest		Total Requirements			
2023	\$	95,000	\$	17,025	\$	112,025	
2024		95,000		13,521		108,521	
2025		95,000		15,351		110,351	
2026		95,000		11,553		106,553	
2027		95,000		9,480		104,480	
2028-2032		475,000		15,739		490,739	
Total	\$	950,000	\$	82,669	\$	1,032,669	

Notes Payable – NMFA Loans

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.

	<u> </u>	MFA Loans	3				
Description	Date of Issue	Maturity Date	Interest Rate		Original mount of Issue	Balar	nce, June 30, 2022
NMFA #14 PP - 2748 NMFA #15 PP - 3406 NMFA #17 PP - 3714	Aug-12 Jan-16 Jul-19	May-28 May-36 May-33	2.40% 3.02% 0.58%	\$ \$ \$	203,000 503,716 280,618	\$	89,567 378,036 222,444
				Tot	al	\$	690,047

NOTE 7: LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the NMFA Loans as of June 30, 2022, including interest payments are as follows:

Year Ending June						otal Debt Service
30,	F	^o rincipal	_	Interest	Red	uirements
2023	\$	55,663	\$	15,492	\$	71,155
2024		56,773		14,382		71,155
2025		58,001		13,154		71,155
2026		59,341		11,814		71,155
2027		60,850		10,432		71,282
2028-2032		253,910		36,205		290,115
2033-2037	-	145,509		11,290		156,799
Total	\$	690,047	\$	112,769	\$	802,816

Pledged Revenue

The County pledged total future revenues of \$1,835,485 at June 30, 2022 to repay the outstanding loan and bond indebtedness. During the year ended June 30, 2022, the County recognized \$715,605 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 \$763,053 in loan and bond principal and interest. The information of the loans and bonds payable and pledged revenue are detailed below:

Loan No.	Source of Revenue Pledged	 rrent Year nues Pledged	 rrent Year ot Service	F	otal Future Revenues Pledged	Terms Through
General Obligation Bonds	Property Tax	\$ 115,126	\$ 112,189	\$	1,032,669	203
NMFA #3 & NMFA #4	Fire Protection Funds & Fire Protection Excise GRT	205,250	229,649		-	202
NMFA #5 NMFA #9, NMFA #12 &	Fire Protection Excise GRT	25,872	26,804			202
NMFA #13 NMFA #14, NMFA #15	1/8% Increment GRT	301,632	323,256		-	203
& NMFA #17	Fire Protection Funds	67,726	71,155		802,816	203
	Total	\$ 715,605	\$ 763,053	\$	1,835,485	

NOTE 7: LONG-TERM DEBT (CONTINUED)

Note Payable - Asphalt Zipper

The County has entered into a note payable to finance an Asphalt Zipper. The note terms are as follows:

Notes Payable - Asphalt Zipper								
Description	Date of Issue	Maturity Date	Interest Rate		Original mount of Issue	Bala	nce, June 30, 2022	
Asphalt Zipper	Jul-18	May-23	4.23%	\$	180,690	\$	39,203	

The annual requirements to amortize the Asphalt Zipper note as of June 30, 2022, including interest payments are as follows:

Year Ending June					
30,	P	rincipal	l	nterest	Total
2023	\$	39,203	\$	1,662	\$ 40,865
Total	\$	39,203	\$	1,662	\$ 40,865

Note Payable - Wheel Loader

The County has entered into a note payable to finance a Wheel Loader. The note terms are as follows:

Notes Payable - Wheel Loader							
	_			Original			
	Date of	Maturity	Interest	Amount of	Balance, June 30,		
Description	Issue	Date	Rate	Issue	2022		
Wheel Loader	Sep-15	Sep-23	0.75%	\$ 265,317	\$ 131,001		

The annual requirements to amortize the Wheel Loader note as of June 30, 2022, including interest payments are as follows:

Year Ending June				
30,	F	Principal	Interest	Total
2023	\$	131,001	\$ 242	\$ 131,243
Total	\$	131,001	\$ 242	\$ 131,243

Compensated Absences Payable

Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. In prior years, the general fund is typically used to liquidate such liabilities.

NOTE 8: LEASE LIABILITY

As a result of the implementation of GASB Statement No. 87, the County has recognized the following lease liabilities as of June 30, 2022:

		Beginning Balance uly 1, 2021	A	dditions	D	eletions	Ending Balance ne 30, 2022		ount Due ithin One Year
Motor Graders	\$	1,246,229	\$	-	\$	(222,787)	\$ 1,023,442	\$	224,461
Mailing System		-		10,526		(1,958)	8,568	·	2,622
Sharp Leases		38,482		-		(31,927)	6,555		6,555
Total Lease Liability	<u>\$</u>	1,284,711	\$	10,526	\$	(256,672)	\$ 1,038,565	\$	233,638

Motor Graders

The County leases nine (9) Caterpillar motor graders that are used for its road department activities. All leases are for five (9) year terms. The County has recorded these lease liabilities on a retroactive basis. There are no escalating or variable payments related to these leases. There are no residual value guarantees that are not included in the lease liability calculations. The County is responsible for semi-annual payments of \$115,859. A purchase option is available that the County is not exercising. The County has used the incremental borrowing rate of .75% to calculate the present values of these lease liabilities.

Mailing System

The County lease a Mailing System for general operations. The lease is for a 4-year term. The County has recorded this lease liability on a retroactive basis. There are no escalating or variable payments related to this lease. There are no residual value guarantees that are not included in the lease liability calculation. The County is responsible for quarterly principal and interest payments of \$665 at the beginning of each quarter. A purchase option is available that the County is not exercising. The County has used the incremental borrowing rate of .50% to calculate the present values of this lease.

Sharp Leases

The County leases a printers and copiers for its general government and public safety functions. The leases are for three (3) year terms. The County has recorded these lease liabilities on a retroactive basis. There are no escalating or variable payments related to these leases. There are no residual value guarantees that are not included in the lease liability calculations. The County is responsible for monthly principal and interest payments of \$2,671 at the end of each month. A purchase option is available that the County is not exercising. The County has used the incremental borrowing rate of .50% to calculate the present values of these lease liabilities.

The following future principal and interest obligations from the County's leases are as follows:

Year EndingJune 30,	F	Principal	ir	nterest	tal Required se Payments
2023	\$	233,638	\$	7,305	\$ 240,943
2024		228,783		5,594	234,377
2025		230,496		3,882	234,378
2026		230,223		2,159	232,382
2027		115,425		433	115,858
Total	\$	1,038,565	\$	19,373	\$ 1,057,938

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, 2022.
 - 416 Fire EMS Fund

(\$9,704)

- 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, 2022.

420 Jail Fund

(\$97,709)

• 805 Traffic Safety Grant

(\$8,230)

NOTE 11: PENSION PLAN - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

Plan description

The New Mexico Public Employees Retirement Fund (PERA) is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officers, Municipal General, Municipal Police/Detention Officers, Municipal Fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the Public Employees Retirement Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), each employee and elected official of every affiliated public employer is required to be a member in the Public Employees Retirement Fund, unless specifically excluded. PERA issues a publicly available annual comprehensive financial report that can be obtained at https://www.nmpera.org/financial-overview/.

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, 2021 available at http://s3.amazonaws.com/boardaudio/AGENCY%20366%20-%20NM%20PERA%20ACFR%202021%20-%20FINAL.pdf

NOTE 11: PENSION PLAN - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

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 2022 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures of page the PERA fiscal vear annual 2021 audit report http://s3.amazonaws.com/boardaudio/AGENCY%20366%20-%20NM%20PERA%20ACFR%202021%20-%20FINAL.pdf

The PERA coverage options that apply to County are Municipal Plan 2 and Municipal Police Plan 4. Statutorily required contributions to the pension plan from the County were \$545,387 and employer paid member benefits that were "picked up" by the employer were \$0 for the year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the County reported a liability of \$5,933,186 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The total pension liability was rolled forward from the valuation date to the plan year ending June 30, 2021 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, 2021. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the County's proportion was 0.363967% for municipal general and .354336% for municipal police which was an decrease from its proportion measured as of June 30, 2020.

NOTE 11: PENSION PLAN - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

For PERA Fund Municipal General Division, at June 30, 2022, the County reported a liability of \$4,100,697 its proportionate share of the net pension liability. At June 30, 2021, the County's proportion was 0.3640% percent, which increased from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the County recognized PERA Fund Municipal General Division pension expense of \$538,248. At June 30, 2022, 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	\$	102,081	\$	14,039	
Changes of assumptions		1,348		-	
Net difference between projected and actual earnings on pension plan investments		-		1,685,151	
Changes in proportion and differences between the County's contributions and proportionate share of contributions		382,286		43,240	
The County's contributions subsequent to the measurement date		371,128			
Total	\$	856,843	\$	1,742,430	

\$371,128 was reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	 Amount
2023	\$ (101,045)
2024	(152,950)
2025	(311,588)
2026	(691,454)
2027	
Total	\$ (1,257,037)

NOTE 11: PENSION PLAN - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

For PERA Fund Municipal Police Division, at June 30, 2022, the County reported a liability of \$1,832,489 for its proportionate share of the net pension liability. At June 30, 2021, the County's proportion was 0.3543% which increased from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the County recognized PERA Fund Municipal Police Division pension expense of \$541,607. At June 30, 2022, the County reported PERA Fund Municipal Police Division deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	 red Outflows Resources	erred Inflows of Resources
Differences between expected and actual experience	\$ 138,539	\$ _
Changes of assumptions	714	-
Net difference between projected and actual earnings on pension plan investments	-	664,253
Changes in proportion and differences between the County's contributions and proportionate share of contributions	793,784	2,227
The County's contributions subsequent to the measurement date	 174,259	
Total	\$ 1,107,296	\$ 666,480

\$174,259 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Amount		
2023	\$	249,732	
2024		211,290	
2025		76,480	
2026		(270,890)	
2027		<u> </u>	
Total	\$	266,612	

NOTE 11: PENSION PLAN - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

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, 2020
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%
moraces innation at	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, 2020. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2021. These assumptions were adopted by the Board use in the June 30, 2020 actuarial valuation.

NOTE 11: PENSION PLAN - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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	100.0%	2110,0

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2021. 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.

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

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25 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:

PERA Fund Division Municipal Government	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
The County's proportionate share of the net pension liability	\$ 7,355,748	\$ 4,100,697	\$ 1,400,537
PERA Fund Division Municipal Police	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
The County's proportionate share of the net pension liability	\$ 3,208,196	\$ 1,832,489	\$ 706,704

NOTE 11: PENSION PLAN - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued PERA's financial reports.

Payables to the pension plan

At June 30, 2022 there was \$18,826 of contributions due and payable to PERA for the County.

NOTE 12: POST-EMPLOYMENT BENEFITS - OTHER THAN PENSIONS (OPEB)

General Information about the OPEB

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.

NOTE 12: POST-EMPLOYMENT BENEFITS - OTHER THAN PENSIONS (OPEB) (CONTINUED)

Employees covered by benefit terms. At June 30, 2021, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	53,092
Inactive and eligible for deferred benefits	11,754
Current Active Members	92,484
	157,330
Active membership	
State general	18,691
State police and corrections	1,919
Municipal General	20,357
Municipal Police	1,573
Municipal FTRE	756
Educational Retirement Board	49,188
	92,484

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 \$87,672 for the year ended June 30, 2021.

NOTE 12: POST-EMPLOYMENT BENEFITS - OTHER THAN PENSIONS (OPEB) (CONTINUED)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.

At June 30, 2022, the County reported a liability of \$2,986,651 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The County's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2021. At June 30, 2021, the County's proportion was 0.09077 percent.

For the year ended June 30, 2022, the County recognized OPEB income of \$267,418. At June 30, 2022 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Diff	Deferred Outflows of Resources	 rred Inflows Resources
Difference between expected and actual experience	\$ 43,669	\$ 476,309
Changes of Assumptions	597,955	1,079,780
Change in proportion	327,407	45,668
Difference between actual and projected earnings on OPEB plan investments	-	85,610
Contributions made after the measurement date Total	\$ 93,933 1,062,964	\$ 1,687,367

Deferred outflows of resources totaling \$93,933 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, 2022. 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	,	
2023	\$	(371,275)
2024		(206,113)
2025		(82,023)
2026		20,812
2027		(79,737)
Tot	tal \$	(718,336)

NOTE 12: POST-EMPLOYMENT BENEFITS - OTHER THAN PENSIONS (OPEB) (CONTINUED)

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions:

Valuation Date

June 30, 2021

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

2.30% for ERB members; 2.50% for PERA members

Projected payroll increases

3.25% to 13.00%, based on years of service, including inflation

Investment rate of return

7.00%, 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 years 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: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males).

Generational mortality improvements in accordance with the

Ultimate MP scales are projected from the year 2020.

PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected

generationally with Scale MP-2017 times 60%.

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.

NOTE 12: POST-EMPLOYMENT BENEFITS - OTHER THAN PENSIONS (OPEB) (CONTINUED)

The best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	Long-term Rate of Return
U.S core fixed income	0.4%
U.S equity - large cap	6.6%
Non U.S emerging markets	9.2%
Non U.S - developed equities	7.3%
Private equity	10.6%
Credit and structured finance	3.1%
Real estate	3.7%
Absolute return	2.5%
U.S equity - small / mid cap	6.6%

Discount Rate. The discount rate used to measure the Fund's total OPEB liability is 3.62% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2052. Thus, the 7.00% discount rate was used to calculate the net OPEB liability through 2052. The index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher was used beyond 2052, resulting in a blended discount rate of 3.62%.

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 (2.62 percent) or 1-percentage-point higher (4.62 percent) than the current discount rate:

1% Decrease	Cı	irrent Discount	1	1% Increase
(2.62%)		(3.62%)		(4.62%)
\$ 3,752,657	\$	2,986,651	\$	2,390,782

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:

Current Trend						
1	1% Decrease Rates			1% Increase		
\$	2,402,229	\$	2,986,651	\$	3,457,285	

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, 2021.

NOTE 12: POST-EMPLOYMENT BENEFITS - OTHER THAN PENSIONS (OPEB) (CONTINUED)

Payable Changes in the Net OPEB Liability

At June 30, 2022, the County reported a payable of \$3,307 for outstanding contributions due to NMRHCA for the year ended June 30, 2022.

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:

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	Troperty rax
into	NMS A 1079 S4 50 1 story and NAA O A 4070 7 co. 5
	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
Criteria that make a reginient eligible to reach a standard to	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
Criteria that make a recipient eligible to receive a tax abatement	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,	Through statutory abatement pursuant to the County Industrial
etc.	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	Payment in Lieu of Taxes - Annual Payment to County & School
recapture.	Districts
List each specific commitment made by the recipient of the	Torrance County -\$670,500, Vaugh Schools \$268,200 & Estancia
abatement.	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	This was set up in 2008 through an IRB and Assessor's office has no
the tax abatement agreement.	record of any values used to determine any reductions
	y see 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	1070 7-30-3
receivable by your agency in association with the foregone tax	
revenue, list the amount of payments received in the current fiscal	
	\$670,500
For any Payments in Lieu of Taxes (PILOTs) or similar payments	Ψ070,000
receivable by a different agency in association with the foregone tax	
revenue, list the name of the agency and the amount of payments	
	County receives \$605,000 females 4,40,00
List each specific commitment made by your agency or any other	County receives \$625,800 for years 1-10. Schools receive \$447,000.
	N/A
germany strong that the tax abatement,	N/A
Are any other governments affected by this tax abatement	
16 64 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	False 1 B III O I I I I I I
and the state of t	Estancia Public Schools, Vaughn Public Schools, East Torrance
ostriplete an intergovernmental disclosure for each such agency.	SWCD, and Department of Finance and Administration
If your aganov is smitting one information and the state of the state	
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	N/A

Agency Number	5030
Agency Name	Torrance County
Agency Type	County
Tax Abatement Agreement Name	High Lonesome Mesa, LLC
Recipient(s) of tax abatement	
Parent company(ies) of recipient(s) of tax abatement	High Lonesome Mesa, LLC (or its successor)
Tax abatement program (name and brief description)	High Lonesome Mesa, LLC (or its successor)
Specific Tax(es) Being Abated	Industrial Revenue Bond - Renewable Energy (Wind Farm)
Legal authority under which tax abatement agreement was entered	Property Tax
linto	N.M.O.A. 4070.04.70
ITTO	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
	The project is related to the generation, transportation and delivery of
	electricity that constitutes an industrial development project as defined
Criteria that make a recipient eligible to receive a tax abatement	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,	Trevenue Donu Act.
this could be a specific dollar amount, a percentage of the tax liability,	Through statutory shatoment nursuant to the County Individual
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	Payment in Lieu of Taxes - Annual Payment to County & School
recapture.	Districts
List each specific commitment made by the recipient of the	Districts
abatement.	Torrance County -\$280,800 & Estancia Municipal Schools - \$239,200
Gross dollar amount, on an accrual basis, by which the government's	
tax revenues were reduced during the reporting period as a result of	This was set up in 2008 through an IRB and Assessor's office has no
the tax abatement agreement.	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	
	\$520,000
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	\$239,200
List each specific commitment made by your agency or any other government, other than the tax abatement.	NIA
уоченняеть, отнег тап те тах аратемент.	N/A
Are any other governments offeeted by the territory	
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and	
l	Estancia Public Schools, Claunch-Pinto SWCD, and Department of
somplete an intergovernmental disclosure for each such agency,	Finance and Administration
If your agency is omitting any information required in this spreadsheet	
	N/A
,	IV/C

Agency Number	5030
Agency Name	Torrance County
Agency Type	County
Tax Abatement Agreement Name	CLINES CORNERS WIND FARM LLC
Recipient(s) of tax abatement	CLINES CORNERS WIND FARM LLC
Parent company(ies) of recipient(s) of tax abatement	CLINES CORNERS WIND FARM LLC
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	Troporty rax
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 statutory abatement pursuant to the County Industrial
through a reduction of assessed value)	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,	Through statutory abatement pursuant to the County Industrial
etc.	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	Payment in Lieu of Taxes - Annual Payment to County, School
recapture.	Districts, & Municipalities
List each specific commitment made by the recipient of the abatement.	N/A
Gross dollar amount, on an accrual basis, by which the government's	
tax revenues were reduced during the reporting period as a result of	This was set up in 2020 through an IRB and Assessor's office has no
the tax abatement agreement.	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	\$480,953
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	Vaughn Municicple Schools
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.	Torrance County, Vaughn Municicple Schools, East Torrance Soil and Water Conservation District, NM 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

Agency Number	5030
Agency Name	Torrance County
Agency Type	
Tax Abatement Agreement Name	County
Recipient(s) of tax abatement	Duran Mesa LLC
Parent company(ies) of recipient(s) of tax abatement	Duran Mesa LLC
Tax electroment preserves (respectively) of tax apatement	Duran Mesa LLC
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 statutory abatement pursuant to the County Industrial
through a reduction of assessed value)	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,	Through statutory abatement pursuant to the County Industrial
etc.	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	Payment in Lieu of Taxes - Annual Payment to County, School
recapture.	Districts, & Municipalities
List each specific commitment made by the recipient of the abatement.	N/A
Gross dollar amount, on an accrual basis, by which the government's	
tax revenues were reduced during the reporting period as a result of	This was set up in 2020 through an IRB and Assessor's office has no
the tax abatement agreement.	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	\$191,246
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	Torrance County, Vaughn Municicple Schools, Corona Public Schools No payments scheduled until FY 2022
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.	Torrance County, Vaughn Municicple Schools, Corona Public Schools, Soil and Water Conservation District, NM 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

Agency Number	5030
Agency Name	
Agency Type	Torrance County
Tax Abatement Agreement Name	County
Recipient(s) of tax abatement	La Joya Wind LLC Project I
Parent company(ies) of recipient(s) of tax abatement	La Joya Wind LLC Project I
Tax abatement program (name and brief description)	La Joya Wind LLC Project I
Specific Tax(es) Being Abated	Industrial Revenue Bond - Renewable Energy (Wind Farm)
	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
	The project is related to the generation, transportation and delivery of electricity that constitutes an industrial development project as defined
Critoria that make a reginient cligible to receive a terral at at any of	in the County Industrial Revenue Bond Act NMSA 1978 §§4-59-1
Criteria that make a recipient eligible to receive a tax abatement How are the tax abatement recipient's taxes reduced? (For example:	through 4-59
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	Payment in Lieu of Taxes - Annual Payment to County, School
recapture.	Districts, & Municipalities
List each specific commitment made by the recipient of the abatement.	N/A
Gross dollar amount, on an accrual basis, by which the government's	
tax revenues were reduced during the reporting period as a result of	This was set up in 2020 through an IRB and Assessor's office has no
the tax abatement agreement.	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	\$697,210
For any Payments in Lieu of Taxes (PILOTs) or similar payments	ψουι , Σ 10
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	Torrance County, Vaughn Municicple Schools, East Torrance, Soil and Water Conservation District, NM Department of Finance and Administration
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.	Schools districts receive direct payments from the project, Torrance County does not have actual verified figures that school districts receive.
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	N/A

Agency Number	5030
Agency Name	Torrance County
Agency Type	County
Tax Abatement Agreement Name	La Joya Wind LLC Project II
Recipient(s) of tax abatement	La Joya Wind LLC Project II
Parent company(ies) of recipient(s) of tax abatement	La Joya Wind LLC Project II
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	Troporty Tax
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, & Municipalities
List each specific commitment made by the recipient of the abatement.	N/A
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 2020 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	\$229,418
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	Torrance County, Vaughn Municicple Schools, East Torrance, Soil and Water Conservation District, NM Department of Finance and Administration
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.	Schools districts receive direct payments from the project, Torrance County does not have actual verified figures that school districts receive.
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	N/A

Agency Number	5030
Agency Name	Torrance County
Agency Type	County
Tax Abatement Agreement Name	NM Renewable Development Data Center II, LLC Project
Recipient(s) of tax abatement	NMRD Data Center II-Britton, LLC
Parent company(ies) of recipient(s) of tax abatement	NMRD Data Center II-Britton, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bond - Renewable Engery (Solar 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 statutory abatement pursuant to the County Industrial
through a reduction of assessed value)	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,	Through statutory abatement pursuant to the County Industrial
etc.	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, & Municipalities
List each specific commitment made by the recipient of the abatement.	N/A
Gross dollar amount, on an accrual basis, by which the government's	
tax revenues were reduced during the reporting period as a result of	This was set up in 2020 through an IRB and Assessor's office has no
the tax abatement agreement.	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	\$60,000
For any Payments in Lieu of Taxes (PILOTs) or similar payments	\$68,800
receivable by a different agency in association with the foregone tax	\$17,200 City of Moriarty, 14,000 Marianty Education
revenue, list the name of the agency and the amount of payments	\$17,200 City of Moriarty, 14,000 Moriarty-Edgewood school districts (Torrance County cannot verify the receipt since these entities get
received in the current fiscal year	direct payments
List each specific commitment made by your agency or any other	an our paymonto
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.	Torrance County, Morairty-Edgewood School District, City of Moriarty, Edgewood Soil and Water Conservation District, 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

Agency Number	5030
Agency Name	Torrance County
Agency Type	County
Tax Abatement Agreement Name	Red Cloud Wind LLC
Recipient(s) of tax abatement	Red Cloud Wind LLC
Parent company(ies) of recipient(s) of tax abatement	Red Cloud Wind LLC
Tax abatement program (name and brief description)	
Specific Tax(es) Being Abated	Industrial Revenue Bond - Renewable Engery (Wind Farm)
Legal authority under which tax abatement agreement was entered	Property Tax
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
How are the tax abatement recipient's taxes reduced? (For example:	through 4-59
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,	Through statutory abatement pursuant to the County Industrial
etc.	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, & Municipalities
List each specific commitment made by the recipient of the abatement.	N/A
Gross dollar amount, on an accrual basis, by which the government's	
tax revenues were reduced during the reporting period as a result of	This was set up in 2020 through an IRB and Assessor's office has no
the tax abatement agreement.	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	7 miles in 1979, 31 00 1 01 004, and 11, 11, 10, 10, 10, 10, 10, 10, 10, 10,
receivable by your agency in association with the foregone tax	
revenue, list the amount of payments received in the current fiscal	
year	\$477,313
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	\$0
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.	Torrance County, Vaughn Municicple Schools, Corona Public Schools, Soil and Water Conservation District, NM 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

Agency Number	5030
Agency Name	Torrance County
Agency Type	County
Tax Abatement Agreement Name	Tecolote Wind LLC
Recipient(s) of tax abatement	Tecolote Wind LLC
Parent company(ies) of recipient(s) of tax abatement	Tecolote Wind LLC
Tax abatement program (name and brief description)	Industrial Revenue Bond - Renewable Engery (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, & Municipalities
List each specific commitment made by the recipient of the abatement.	N/A
Gross dollar amount, on an accrual basis, by which the government's	
tax revenues were reduced during the reporting period as a result of	This was set up in 2020 through an IRB and Assessor's office has no
the tax abatement agreement.	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	\$479,060
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	\$0
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.	Torrance County, Vaughn Municicple Schools, Corona Public Schools, Soil and Water Conservation District, NM 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, 2022

NOTE 16: RESTRICTED NET POSITION

The government-wide statement of net position reports restrictions as follows:

Restricted For:	Amount
Special Revenue Funds	\$ 11,325,811
Capital Projects	138,333
Debt Service	365,415
Restricted Minimum Fund Balance	2,047,189
Total Restricted Net Position	\$ 13,876,748

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, 2022.

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. 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
- GASB Statement No. 99, Omnibus 2022
- GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62
- GASB Statement No. 101, Compensated Absences

STATE OF NEW MEXICO TORRANCE COUNTY NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

NOTE 19: NEW ACCOUNTING STANDARDS (CONTINUED)

The following pronouncements that are issued and effective are not deemed to be applicable to the County:

- GASB Statement No. 89, Interest Costs Incurred before End of Construction
- GASB Statement No. 92, Omnibus (Paragraphs 6 through 10 and 12)
- GASB Statement No. 93, Replacement of Interbank Offered Rates (Paragraphs 11b,13, and 14)

The following pronouncements that are issued and effective have been adopted by the County and have an impact on the County's financial statements:

- GASB Statement No. 87, Leases
- GASB Statement No. 98, The Annual Comprehensive Financial Report

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 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Lease*. Implementation of this standard required a restatement to the County's custodial fund's beginning net position in a cumulative amount of \$157,459.

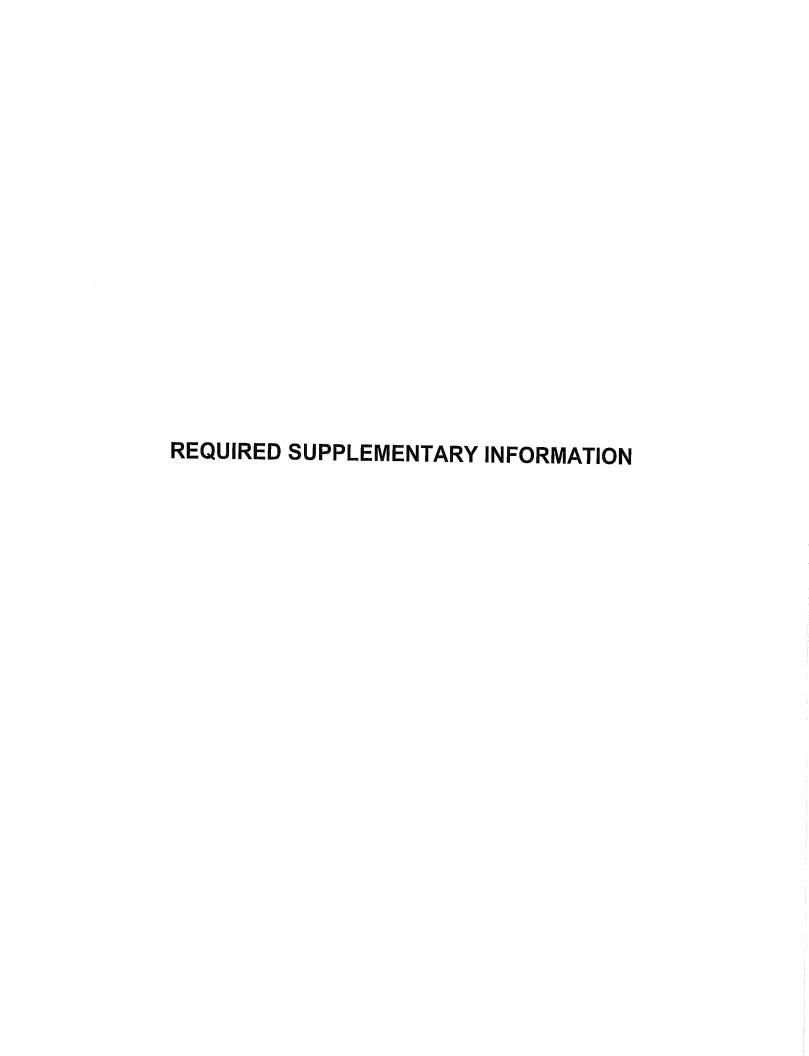
STATE OF NEW MEXICO TORRANCE COUNTY NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

NOTE 22: SUBSEQUENT EVENTS

The County has evaluated subsequent events through November 28, 2022, 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. The County has identified one subsequent event requiring disclosure:

Opioid Settlements

Subsequent to year end, the County received funds related to a Nationwide settlement that was reached to resolve all opioids litigation brought by states, including New Mexico, and local political subdivisions against the three largest pharmaceutical distributors: McKesson, Cardinal Health and AmerisourceBergen ("Distributors"), and manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (collectively, "J&J"). The County received the first installments of \$149,218 in the fall of 2022. These settlements will provide substantial funds to states and local governments for abatement of the opioids epidemic across the country and will impose transformative changes in the way the settling defendants conduct their business. Under the terms of the settlement, the Distributors will pay a maximum of \$21 billion over 18 years, while J&J will pay a maximum of \$5 billion over no more than nine years, with approximately \$22.8 billion in settlement proceeds payable to state and local subdivisions. Of the funds going directly to participating states and subdivisions, at least 85% must be used for abatement of the opioid Epidemic, with the overwhelming bulk of the proceeds restricted to funding future abatement efforts by state and local governments.



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				
	2022	2021		2020
County's proportion of the net pension liability	 0.3640%	0.3468%		0.3217%
County's proportionate share of the net pension liability	\$ 4,100,697	\$ 7,013,085	\$	5,568,947
County's covered-employee payroll	\$ 3,787,020	\$ 3,432,819	\$	3,274,107
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	108.28%	204.30%		170.09%
Plan fiduciary net position as a percentage of the total pension liability	77.25%	66.36%		70.52%
	2019	2018		2017
County's proportion of the net pension liability	 0.3356%	 0.3186%	100	0.3173%
County's proportionate share of the net pension liability	\$ 5,350,706	\$ 4,377,833	\$	5,069,386
County's covered-employee payroll	\$ 2,925,428	\$ 2,846,756	\$	2,824,653
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	182.90%	153.78%		179.47%
Plan fiduciary net position as a percentage of the total pension liability	71.13%	73.74%		69.18%
	2016	2015		
County's proportion of the net pension liability	0.3025%	 0.3019%		
County's proportionate share of the net pension liability	\$ 3,084,250	\$ 2,355,144		
County's covered-employee payroll	\$ 2,489,956	\$ 2,348,461		

123.87%

76.99%

100,28%

81.29%

County's proportionate share of the net pension liability as a percentage of its covered-employee payroll

Plan fiduciary net position as a percentage of the total pension liability

^{*}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.

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 GENERAL FUND

MONION AL CLINCIAL FUND									
		2022		2021		2020			
Contractually required contribution	\$	371,128	\$	336,416	\$	320,862			
Contributions in relation to the contractually									
required contribution		371,128		336,416		320,863			
	-	,		000,110		020,000			
Contribution deficiency (excess)	<u>\$</u>	•	<u>\$</u>	_	\$	(1)			
County's covered-employee payroll	\$	3,787,020	\$	3,432,819	\$	3,274,107			
Contributions									
Contributions as a percentage of covered-									
employee payroll		9.80%		9.80%	9.80%				
		2019		2018		2017			
Contractually required contribution	\$	274,866	\$	279,378	\$	271,865			
- ,	,	,,,,,	Ψ	210,070	Ψ	271,000			
Contributions in relation to the contractually									
required contribution		274,866		279,378		271,865			
*	****	****				21 1,000			
Contribution deficiency (excess)	\$		\$	-	\$	-			
					-				
County's covered-employee payroll	\$	2,925,428	\$	2,846,756	\$	2,824,653			
Contributions as a newspaters of									
Contributions as a percentage of covered-									
employee payroll		9.40%		9.81%		9.62%			
		2016		2015					
Contractually required contribution	\$	269,754	\$	237,915					
•	Τ	200,701	Ψ	201,010					
Contributions in relation to the contractually									
required contribution		269,754		237,915					
									
Contribution deficiency (excess)	\$	-	\$	_					

County's covered-employee payroll	\$	2,489,956	\$	2,348,461					
	•		•	, ,					
Contributions as a percentage of covered-									
employee payroll		10.83%		10.13%					

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

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 POLICE FUND

MONION ALL OLIOLI GIAD									
0 4 4 11 1 1 1 1 1 1 1 1 1 1 1		2022		2021	2020				
Contractually required contribution	\$	174,259	\$	163,225	\$	128,587			
Contributions in relation to the contractually									
required contribution		174,259		163,225		128,587			
						,			
Contribution deficiency (excess)	<u>\$</u>	-	\$	H	\$	-			
County's covered-employee payroll	\$	909,969	\$	942,833	\$	821,644			
Contributions as a percentage of covered-									
employee payroll		19.15%		47.040/		45.050/			
compression		19.15%		17.31%	15.65%				
		2019		2018	2017				
Contractually required contribution	\$	68,717	\$	69,845	\$	67,966			
Contributions in relation to the contractually									
required contribution		60 717		CO 045		07.000			
		68,717	-	69,845		67,966			
Contribution deficiency (excess)	\$	-	\$	_	\$	_			
				7		···			
County's covered-employee payroll	\$	671,582	\$	653,521	\$	675,169			
Contributions as a percentage of covered-									
employee payroll		10.23%		10.69%		40.070/			
1 Ass bassan		10.23 /6		10.09%		10.07%			
		2016		2015					
Contractually required contribution	\$	70,218	\$	62,391					
Contributions in relation to the contractually									
required contribution		70,218		62,391					
•		70,210		02,391					
Contribution deficiency (excess)	\$	-	\$	-					
County's covered-employee payroll	\$	600,201	\$	525,038					
Contributions as a percentage of covered-									
employee payroll		11.70%		11.88%					
		11.7070		11,0070					

^{*}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.

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

MONION ALTOLICE POND										
Operation to the second		2022		2021		2020				
Contractually required contribution	\$	174,259	\$	163,225	\$	128,587				
Contributions in relation to the contractually										
required contribution		174,259		462 225		400 507				
		174,209		163,225		128,587				
Contribution deficiency (excess)	\$	-	\$	_	\$					
((((((((((((((((((((Ψ	-701 - 198 - 100 -	Ψ		Ψ					
County's covered-employee payroll	\$	909,969	\$	942,833	\$	994 644				
y visit surprey to payton	Ψ	505,505	Ψ	942,033	φ	821,644				
Contributions as a percentage of covered-										
employee payroll		19.15%		17.31%		15.65%				
		, .		17.0170		10.0070				
		2019		2018		2017				
Contractually required contribution	\$	68,717	\$	69,845	\$	67,966				
				•	•	,				
Contributions in relation to the contractually										
required contribution	1	68,717		69,845		67,966				
Operate the setting of the setting o										
Contribution deficiency (excess)	\$		\$	-	\$	-				
County's covered-employee payroll	\$	671,582	\$	653,521	\$	675,169				
Contributions as a second of										
Contributions as a percentage of covered-										
employee payroll		10.23%		10.69%		10.07%				
		2040		004						
Contractually required contribution	\$	2016 70,218	\$	2015						
Contractadily required contribution	φ	70,210	Ф	62,391						
Contributions in relation to the contractually										
required contribution		70,218		62,391						
		70,210	-	02,391						
Contribution deficiency (excess)	\$	-	\$	_						
,			Ψ							
County's covered-employee payroll	\$	600,201	\$	525,038						
,	Ψ	000,201	Ψ	020,000						
Contributions as a percentage of covered-										
employee payroll		11.70%		11.88%						
•		, 0		1 1,00 /0						

^{*}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*

County's proportion of the net OPEB	2022		2021	21		
liability		0.09078%		0.08514%		0.08449%
County's proportionate share of the net OPEB liability	\$	2,986,651	\$	3,574,950	\$	2,739,494
County covered employee payroll	\$	4,188,349	\$	3,659,416	\$	3,525,707
County's proportionate share of the net OPEB liability as a percentage of its covered employee payroll		71.31%		97.69%		77.70%
Plan fiduciary net position as a percentage of the total OPEB liability		25.39%		16.50%		18.92%
Countries and and a countries are		2019		2018		
County's proportion of the net OPEB liability		2019 0.08144%	-	2018 0.08417%		
	\$		\$			
liability County's proportionate share of the	\$	0.08144%	\$	0.08417%		
liability County's proportionate share of the net OPEB liability	·	0.08144% 3,541,300	·	0.08417% 3,814,309		
liability County's proportionate share of the net OPEB liability County covered employee payroll County's proportionate share of the net OPEB liability as a percentage of	·	0.08144% 3,541,300 3,494,278	·	0.08417% 3,814,309 3,506,225		

^{*}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*

		2022	2021		2020
Contractually required contribution	\$	93,933	\$ 87,608	\$	74,787
Less: Contributions in relation to the contractually required contributions		93,933	87,608	(W.Arrenson	74,787
Contribution Deficiency (Excess)	\$		\$ -	\$	<u> </u>
County's covered employee payroll	\$	4,696,626	\$ 4,634,026	\$	3,525,707
Contributions as a percentage of covered employee payroll		2.00%	1.89%		2.12%
		2019	2018		
Contractually required contribution	\$	127,264	\$ 267,279		
Less: Contributions in relation to the					
contractually required contributions		125,710	 134,144		
Contribution Deficiency (Excess)	<u>\$</u>	1,554	\$ 133,135		
County's covered employee payroll	\$	3,494,278	\$ 3,506,225		
Contributions as a percentage of covered employee payroll		3.60%	3.83%		

^{*}This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, the County will present information for available years.

STATE OF NEW MEXICO TORRANCE COUNTY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2022

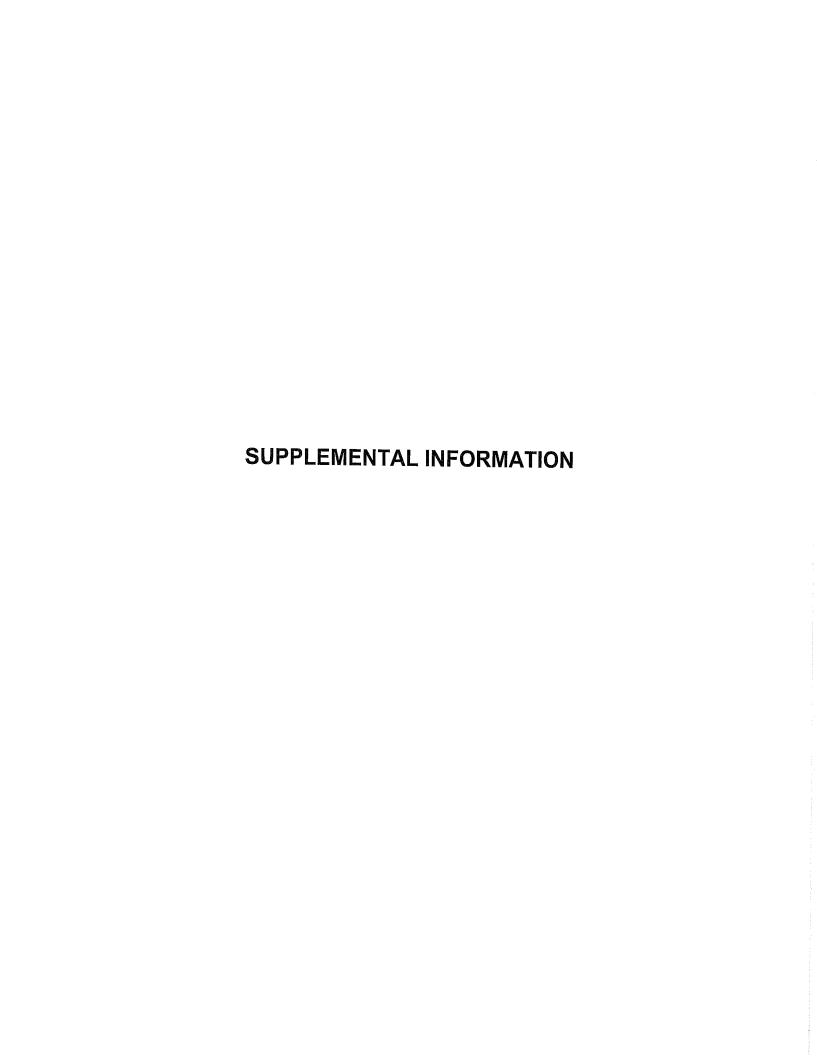
Pension Plan

Changes of benefit terms: The PERA and COLA and retirement eligibility benefits changes in recent years are described in Note 1 of PERA's ACFR https://www.nmpera.org/financial-overview/.

Assumptions: The Public Employees Retirement Association of New Mexico Annual Actuarial Valuations as of June 30, 2020 report is available at http://www.nmpera.org/.

OPEB Plan

In the June 30, 2021 actuarial valuation and the total OPEB liability measured as of June 30, 2021, changes in assumptions include adjustments resulting from an decrease in the discount rate from 2.86% to 3.62%.



STATE OF NEW MEXICO TORRANCE COUNTY COMBINED BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2022

			Nonn	najor Funds	;			Total
		Special Revenue		Capital Projects		Debt Service		Nonmajor Funds
ASSETS								
Cash and Cash Equivalents	\$	799,423	\$	-	\$	135,963	\$	935,386
Restricted Cash		-		-	·	208	•	208
Investments		6,995,334		390,281				7,385,615
Receivables:								1,000,010
Property Taxes		-				48,941		48,941
Other Taxes		324,032				-		324,032
Other Receivables, Net		83,517		-		-		83,517
Prepaid Expenses				_		-		
TOTAL ASSETS	\$	8,202,306	<u>\$</u>	390,281	\$	185,112	\$	8,777,699
LIABILITIES								
Accounts Payable	\$	305,472	\$	24,866	\$	_	\$	330,338
Accrued Salaries and Benefits		82,787		_	•	_	Ψ	82,787
Unearned Revenue		-	_	-				02,707
TOTAL LIABILITIES		388,259	_	24,866		-		413,125
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:								
Property Taxes		-		_		46,779		46,779
TOTAL DEFERRED INFLOWS				-		46,779		46,779
TOTAL LIABILITIES AND DEFERRED	***************************************					40,110	******	40,779
INFLOWS OF RESOURCES		388,259		24,866		46,779		459,904
FUND BALANCES								
Nonspendable:								
Prepaid Expenses		_		_		_		
Restricted For:								-
Special Revenue Funds		7,619,051		-				7,619,051
Debt Service Funds		-		-		138,333		138,333
Capital Projects Funds		-		365,415		· -		365,415
Subsequent Year Expenditures		204,700		-		-		204,700
Unassigned		(9,704)		m				(9,704)
TOTAL FUND BALANCES		7,814,047		365,415		138,333		8,317,795
TOTAL LIABILITIES, DEFERRED								
INFLOWS AND FUND BALANCES	\$	8,202,306	\$	390,281	\$	185,112	\$	8,777,699

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2022

		Nonmajor Funds						
	Special	Capital	Debt	Total Nonmajor				
REVENUES	Revenue	Projects	Service	Funds				
Taxes:								
Property Taxes	\$ -	ው	Ф 44 5 400					
Gross Receipts Taxes	- 1,504,312	\$ -	\$ 115,126	\$ 115,126				
Gasoline and Motor Vehicle Taxes		***	10,364	1,514,676				
Other Taxes	646,351	-	-	646,351				
Federal Operating Grants	103,942	-	-	103,942				
State Operating Grants	22,862 3,410,205	000 740	-	22,862				
State Capital Grants		202,712	-	3,612,917				
Payments in Lieu of Taxes	2,594,078	9,109	-	2,603,187				
Charges for Services	3,814,500	-	-	3,814,500				
Investment Income	291,052	-		291,052				
Miscellaneous Income	16,628	-	69,781	86,409				
	404,914	-		404,914				
TOTAL REVENUES	12,808,844	211,821	195,271	13,215,936				
EXPENDITURES								
Current:								
General Government	589,941	_	_	589,941				
Public Safety	4,043,348	5,172	_					
Public Works	1,616,600	476,155	-	4,048,520				
Culture and Recreation	253,497	470,100	-	2,092,755				
Health and Welfare	648,188	-	-	253,497				
Capital Outlay	3,060,549	963,470	-	648,188				
Debt Service Principal	57,938	903,470	744 205	4,024,019				
Debt Service Interest	4,321	-	744,325	802,263				
Lease Principal	229,246	-	65,005	69,326				
Lease Interest		-	-	229,246				
	8,950			8,950				
TOTAL EXPENDITURES	10,512,578	1,444,797	809,330	12,766,705				
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES	2,296,266	(1,232,976)	(614,059)	449,231				
OTHER FINANCING SOURCES (USES)								
Proceeds From Sale of Assets	10,008	_		10.000				
Transfers In	4,098,787	1,210,658	439,287	10,008				
Transfers Out	(3,472,916)		439,207	5,748,732				
	(0,712,010)	(658)		(3,473,574)				
TOTAL OTHER FINANCING	635,879	1,210,000	120 207	0.000.400				
SOURCES (USES)	000,079	1,210,000	439,287	2,285,166				
NET CHANGE IN FUND BALANCES	2,932,145	(22,976)	(174,772)	2,734,397				
FUND BALANCE, BEGINNING	4,881,902	388,391	313,105	5,583,398				
FUND BALANCE, ENDING	\$ 7,814,047	\$ 365,415	\$ 138,333	\$ 8,317,795				

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.

DWI Smart Choice Fund (607) - To account for the funds collected from the DWI Smart Choice Program. 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.

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.

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.

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.

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.

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.

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.

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.

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.

NMDOH CRIF Fund (826) - To account for the NM Department of Health Cities Readiness Initiative contract funding. Authority is State of New Mexico Department of Health.

NMDOH 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.

Fire EMS Fund (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.

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.

Angel Armor (425) - To account for money raised by a non profit to help the Sheriff's Department purchase angel armour for the Sheriff's deputies. Authority is the Commission.

Carrol Petrie Foundation (431) - To account for funding provided by the Carrol Petrie Foundation. It funds the spay/neuter voucher program of Animal Services. Authority is the Commission.

Fire Protection Grant (627) - To account for fire protection grants. These are funded by the NM DHSEM (Department of Homeland Security and Emergency Management, selected by the NM Fire Protection Grant Council. There are multiple grants (one awarded to each district and two to fire admin) to purchase fire apparatus, renovate one substation, purchase radios, and pay stipends). Authority is DHSEM.

CYFD ARP (692) - To account for grant funding provided through Children, Youth and Families Department Bureau of Health Services (CYFD BHS) (additional funding made available through ARPA to CYFD BHS). It assists domestic violence survivors by providing shelter options and more. We have mainly been using to pay hotel bills when necessary. Authority is CYFD.

JAG Grant – Edward Byrne Memorial Justice Assistance Grant (810) - To account for grant funding provided by NM Department of Public Safety acting through the Administrative Services Division – Grants Management Bureau. It is funding our Community Policing Program. Authority is NMDPS.

Emergency 911 Fund (911) - To account for local option gross receipts tax proceeds and a training grant from the State of New Mexico Department of Finance and Administration. The training grant funds that are to be used to pay for 911 training. Financing is provided by a grant from New Mexico Department of Finance and Administration pursuant to Section 63-9D-1, NMSA 1978, "Enhanced 911 Act." Authority is the County Commission.

Adult Corrections Fund (420) - To account for resources used to pay for the housing and care of Torrance County Inmates. Funding is provided through charges to local municipalities, the NM Dept. of Corrections, local gross receipts tax option and transfers from the County's general fund. Also includes the Community Monitoring Program. Authority is the County Commission.

NMFA Grant Fund (626) - To account for the NMFA grant the County received for the Southern Economic Development Plan. Authority is County Commission.

		rm and Range		CR-AO85 Developer		istrict 1 Fire	D	istrict 2 Fire	D	istrict 3 Fire
ASSETS										
Cash and Cash Equivalents	\$	9,798	\$	1,642	\$	20,000	\$	20,000	\$	20,000
Restricted Cash				~		· -	·	,	*	-
Investments		-		-		193,664		316,869		62,290
Receivables: Property Taxes										
Other Taxes		-		_		-		-		-
Other Receivables, Net		-		-		-		-		-
Prepaid Expenses		-		-		-		-		-
TOTAL ASSETS	\$	9,798	\$	1,642	<u> </u>	242.004	Φ.	-		
	Ψ	3,730	φ	1,042	\$	213,664	<u>ф</u>	336,869	<u>\$</u>	82,290
LIABILITIES										
Accounts Payable	\$		\$	_	\$	141	\$	3,279	\$	0.050
Accrued Salaries and Benefits	Ψ.	-	Ψ	_	Ψ	1771	Ψ	3,279	Φ	2,052
Unearned Revenue		_		_		_		_ *		-
TOTAL LIABILITIES		-	¥ -,.	_	-	141	_	3,279		2,052
			-		-			0,210		2,032
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue:										
Property Taxes								-		_
TOTAL DEFERRED INFLOWS				-				_		-
TOTAL LIABILITIES AND DEFERRED						·				
INFLOWS OF RESOURCES		_		_		141		3,279		2,052
							-	0,270		2,002
FUND BALANCES										
Nonspendable:										
Prepaid Expenses		-		-		-		-		_
Restricted For:										
Special Revenue Funds Debt Service Funds		9,798		1,642		213,523	;	333,590		80,238
Capital Projects Funds		-		-		-		H		-
Required Minimum Fund Balance		-		+		-		•		-
Unassigned		-		-		_		-		-
TOTAL FUND BALANCES		9,798		1,642	-	213,523		222 500		-
		0,700		1,042		د ان,ندن		333,590		80,238
TOTAL LIABILITIES, DEFERRED										
INFLOWS AND FUND BALANCES	<u>\$</u>	9,798	\$	<u> 1,642</u>	\$	<u>213,664</u>	<u>\$</u> :	<u>336,869</u>	<u>\$</u>	82,290

		District 4 Fire	D 	istrict 5 Fire		District 6 Fire		ire Pool /4% Tax		County ir Board
ASSETS										
Cash and Cash Equivalents Restricted Cash	\$	20,000	\$	20,000	\$	20,000	\$	50,000	\$	38,013
Investments Receivables:		70,609		51,264		120,836		50,340		-
Property Taxes Other Taxes		-				-		-		-
Other Receivables, Net		-		~		-		-		-
Prepaid Expenses		-		_		-		-		-
TOTAL ASSETS	\$	90,609	\$	71,264	\$	140,836	\$	100,340	\$	38,013
LIABILITIES										
Accounts Payable	\$	136	\$	1,708	\$	555	\$	922	\$	611
Accrued Salaries and Benefits Unearned Revenue		-		-		-	·	11,340	*	-
TOTAL LIABILITIES		136		1,708		555		12,262		611
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:										
Property Taxes		_		_		_				
TOTAL DEFERRED INFLOWS		-		-			-			
TOTAL LIABILITIES AND DEFERRED	•								*****	_
INFLOWS OF RESOURCES		136		1,708		555		12,262		611
FUND BALANCES Nonspendable:										
Prepaid Expenses Restricted For:		-		-		-		in .		-
Special Revenue Funds Debt Service Funds		90,473		69,556		140,281		88,078		37,402
Capital Projects Funds				-		-		-		-
Required Minimum Fund Balance Unassigned		-		-		-		-		-
TOTAL FUND BALANCES		90,473	-	69,556		140,281		88,078		37,402
TOTAL LIABILITIES, DEFERRED										
INFLOWS AND FUND BALANCES	\$	90,609	<u>\$</u>	<u>71,264</u>	<u>\$</u>	140,836	\$	<u>100,340</u>	\$	38,013

		re Dept. Admin.		Indigent Fund		EMS		Law orcement		VSWA ontract
ASSETS										
Cash and Cash Equivalents	\$	20,000	\$	-	\$	21,910	\$	16,480	\$	51
Restricted Cash Investments		26 576		405 775		M		-		-
Receivables:		36,576		135,775		-		~		36,295
Property Taxes		-		_		_		-		_
Other Danshall and N. (***		51,739		-		-		_
Other Receivables, Net Prepaid Expenses		-		-		-		-		-
TOTAL ASSETS	\$	56,576	\$	187,514	ф.	04.040				
	Ψ	30,370	φ	107,314	\$	21,910	\$	16,480	\$	36,346
LIABILITIES										
Accounts Payable	\$	5,659	\$	148,705	\$	_	\$	_	\$	14,455
Accrued Salaries and Benefits Unearned Revenue		-		-		-		-	·	-
TOTAL LIABILITIES			***	440 705		-				
TOTAL LIABILITIES		5,659	_	148,705				_		<u>14,455</u>
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:										
Property Taxes			-	-		-	-			m
TOTAL DEFERRED INFLOWS		-				_	_			-
TOTAL LIABILITIES AND DEFERRED										
INFLOWS OF RESOURCES	-	5,659		148,705		<u>-</u>		-		14,455
FUND BALANCES Nonspendable:										
Prepaid Expenses Restricted For:		-		-		-		-		-
Special Revenue Funds		50,917		38,809		21,910		16,480		21,891
Debt Service Funds Capital Projects Funds		-		-		-				-
Required Minimum Fund Balance		-		-		-		-		-
Unassigned		-		-		-		-		_
TOTAL FUND BALANCES		50,917		38,809		21,910		16,480		<u>-</u> 21,891
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$</u>	<u>56,576</u>	<u>\$</u>	<u> 187,514</u>	<u>\$</u>	<u>21,910</u>	\$	<u> 16,480</u>	\$	<u>36,346</u>

	Env. GRT	DWI Smart Choice	WIPP Funding	Volunteer Recruitment	State Animal Care
ASSETS					
Cash and Cash Equivalents	\$ 2,213	\$ 10,999	\$ 951	\$ 20,000	\$ -
Restricted Cash	-	-	-	- 20,000	Ψ -
Investments	-	-	-	24,178	_
Receivables:					
Property Taxes Other Taxes	-	-	-	-	-
Other Paxes Other Receivables, Net	26,595	-	-	-	-
Prepaid Expenses	-	-	-	-	-
TOTAL ASSETS	<u> </u>	<u> </u>			-
TOTAL AUGLIG	\$ 28,808	\$ 10,999	<u>\$ 951</u>	<u>\$ 44,178</u>	\$
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	T	Ψ	Ψ -	Ψ -	Φ -
Unearned Revenue	-	_	_	_	-
TOTAL LIABILITIES	H	-	-		
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue: Property Taxes					
TOTAL DEFERRED INFLOWS			144	H	-
TOTAL LIABILITIES AND DEFERRED					
INFLOWS OF RESOURCES					
INFLOWS OF RESOURCES					-
FUND BALANCES					
Nonspendable:					
Prepaid Expenses	-	-	-	-	_
Restricted For:					
Special Revenue Funds	28,808	10,999	951	44,178	-
Debt Service Funds Capital Projects Funds	-	-	-	-	-
Required Minimum Fund Balance	-	-	-	-	~
Unassigned	-	+	-	-	ü
TOTAL FUND BALANCES	28,808	10,999	951	44 179	
		10,000		44,178	
TOTAL LIABILITIES, DEFERRED					
INFLOWS AND FUND BALANCES	<u>\$ 28,808</u>	<u>\$ 10,999</u>	<u>\$ 951</u>	<u>\$44,178</u>	<u>\$</u>

		Animal Shelter	<u>F</u>	Safety Program		il Ise	P	DWI rogram	DWI Scho	
ASSETS										
Cash and Cash Equivalents	\$	3,592	\$	-	\$	-	\$	12,906	\$	861
Restricted Cash		-		-		-		-		-
Investments Receivables:		-		39,126	15,	298				-
Property Taxes										
Other Taxes		-		-		-		-		-
Other Receivables, Net		-		-		-		-		-
Prepaid Expenses		-		+		-		-		-
TOTAL ASSETS	_		_				-			
TOTAL AGGETS	<u>\$</u>	3,592	<u>\$</u>	39,126	\$ 15,2	298	\$	12,906	\$	861
LIABILITIES										
Accounts Payable	\$	n=	\$	_	\$ 6	353	\$	1,793	\$	
Accrued Salaries and Benefits	*	_	Ψ	_	Ψ	-	Ψ	2,187	Ф	-
Unearned Revenue		_		_		_		2,107		-
TOTAL LIABILITIES				_	(<u> </u>		3,980		
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue: Property Taxes										
TOTAL DEFERRED INFLOWS										
										_
TOTAL LIABILITIES AND DEFERRED										
INFLOWS OF RESOURCES					6	53		3,980		
FUND BALANCES										
Nonspendable:										
Prepaid Expenses		-		_				_		_
Restricted For:										
Special Revenue Funds		3,592		39,126	14,6	45		8,926		861
Debt Service Funds		-		-		-		-		_
Capital Projects Funds		-		-		-		-		-
Required Minimum Fund Balance Unassigned		-		-		-		-		-
TOTAL FUND BALANCES		3,592		39,126	14,6	<u>45</u>		8,926		861
TOTAL LIABILITIES, DEFERRED								- -		
INFLOWS AND FUND BALANCES	<u>\$</u>	3,592	\$	39,126	<u>\$ 15,2</u>	<u>98</u>	\$	<u> 12,906</u>	\$	861

	Treasurer' Fee	's 		appraisal Fund	Clerk's uipment	RPHCA Grant		ycling I Dump
ASSETS								
Cash and Cash Equivalents Restricted Cash	\$ 95	50	\$	10,000	\$ 10,000	\$ 11,016	\$	-
Investments	6,18	- 38		- 89,965	38,794	-		-
Receivables: Property Taxes				• • • •	30,.01			-
Other Taxes		-		-	-	-		-
Other Receivables, Net		-		_	-	7,502		-
Prepaid Expenses		_			 	- 7,002		-
TOTAL ASSETS	<u>\$ 7,13</u>	88	\$	99,965	\$ 48,794	\$ 18,518	\$	-
LIABILITIES								
Accounts Payable	\$	-	\$	6,410	\$ 48	\$ 7,502	\$	_
Accrued Salaries and Benefits Unearned Revenue		-		1,714			·	-
TOTAL LIABILITIES		_		8,124	48	7,502		-
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:								
Property Taxes	_			_	H	_		
TOTAL DEFERRED INFLOWS		_		-	_		<u></u>	
TOTAL LIABILITIES AND DEFERRED								
INFLOWS OF RESOURCES		<u>-</u> .		8,124	 48	7,502		
FUND BALANCES								
Nonspendable: Prepaid Expenses								
Restricted For:		-		-	-	-		-
Special Revenue Funds Debt Service Funds	7,138	3		91,841	48,746	11,016		-
Capital Projects Funds		-		-	-	-		-
Required Minimum Fund Balance Unassigned		-		-	-	-		-
TOTAL FUND BALANCES	7,138	 <u>3</u> _		91,841	48,746			
TOTAL LIABILITIES, DEFERRED								
INFLOWS AND FUND BALANCES	\$ 7,138	3 ⊈	<u> </u>	99,965	\$ 48,794	<u>\$ 18,518</u>	\$	

	Home Visiting		eranza linic	_	enior tizens	25 111			TA Task Force
ASSETS									
Cash and Cash Equivalents Restricted Cash	\$ -	\$	-	\$	6,451	\$	2,700	\$	6,079
Investments	- 469,867		-		-		-		-
Receivables:	409,007		-		-		-		-
Property Taxes	-		_		_		_		_
Other Taxes	-		-		_		_		-
Other Receivables, Net	-		-		-		-		-
Prepaid Expenses			-						_
TOTAL ASSETS	\$ 469,867	\$	-	<u>\$</u>	6,451	\$	2,700	\$	6,079
LIABILITIES									
Accounts Payable	\$ -	\$	_	\$	_	\$	-	\$	
Accrued Salaries and Benefits	-		-		-		~	,	
Unearned Revenue									-
TOTAL LIABILITIES	-	•					-		-
DEFERRED INFLOWS OF RESOURCES									
Unavailable Revenue:									
Property Taxes	_		_						-
TOTAL DEFERRED INFLOWS	Mg .		_						_
TOTAL LIABILITIES AND DEFERRED									
INFLOWS OF RESOURCES			pre .						_
FUND BALANCES									
Nonspendable:									
Prepaid Expenses	-		-		~		_		-
Restricted For: Special Revenue Funds	400.00=								
Debt Service Funds	469,867		-		6,451		2,700		6,079
Capital Projects Funds	-				-		-		-
Required Minimum Fund Balance	_		_		_		_		-
Unassigned			_		_		_		-
TOTAL FUND BALANCES	469,867		-		6,451		2,700		6,079
TOTAL LIABILITIES, DEFERRED									
INFLOWS AND FUND BALANCES	<u>\$ 469,867</u>	\$	- A221	\$	<u>6,451</u>	\$	2,700	\$	6,079

	Court Forfeiture	Juvenile Justice	Wind PILT	Invest. Interest	Estancia Water Basin Study
ASSETS					
Cash and Cash Equivalents Restricted Cash	\$ 14,466	\$ 47,578	\$ -	\$ 163	\$ 22,730
Investments	-	-	4 070 540		-
Receivables:	-	-	1,876,510	305,231	-
Property Taxes	_	_		_	
Other Taxes	-	-	_	-	-
Other Receivables, Net	-	6,006	-	-	-
Prepaid Expenses		**	_		
TOTAL ASSETS	<u>\$ 14,466</u>	\$ 53,584	<u>\$ 1,876,510</u>	\$ 305,394	\$ 22,730
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 1,421
Accrued Salaries and Benefits	-	-	-	-	Ψ 1; 121 "
Unearned Revenue		-	_		
TOTAL LIABILITIES				-	1,421
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:					
Property Taxes	-	-	_	_	
TOTAL DEFERRED INFLOWS					
TOTAL LIABILITIES AND DEFERRED					
INFLOWS OF RESOURCES	_				1,421
FUND BALANCES Nonspendable:					
Prepaid Expenses	_	-	_	_	
Restricted For:					-
Special Revenue Funds Debt Service Funds	14,466	53,584	1,876,510	305,394	21,309
Capital Projects Funds	-		-	-	-
Required Minimum Fund Balance Unassigned	-	-	-	-	- -
TOTAL FUND BALANCES	14 466	<u>-</u>	4.070.540	<u> </u>	
	14,466	53,584	1,876,510	305,394	21,309
TOTAL LIABILITIES, DEFERRED					
INFLOWS AND FUND BALANCES	<u>\$ 14,466</u>	<u>\$ 53,584</u>	<u>\$_1,876,510</u>	\$ 305,394	\$ 22,730

	Rural Attorn Addressing General				anning & Zoning	Domestic Violence			/ Victim stitution	
ASSETS										
Cash and Cash Equivalents	\$	-	\$	-	\$	14,908	\$	95,467	\$	27,804
Restricted Cash		-		-		-		-	,	
Investments	•	-		-		31,600		-		_
Receivables: Property Taxes										
Other Taxes		-		-		-		-		-
Other Receivables, Net		-		-		-		-		-
Prepaid Expenses		-		-		-		24,213		-
TOTAL ASSETS	\$		Φ.				_			
TO THE AGGETO	Ф	-	\$		\$	46,508	<u>\$</u>	119,680	\$	27,804
LIABILITIES										
Accounts Payable	\$		\$		Ф		•		_	
Accrued Salaries and Benefits	Ψ	_	Ф	-	\$	···	\$	525	\$	46
Unearned Revenue		_		-		-		-		-
TOTAL LIABILITIES		-						<u>-</u>	-	
						-	-	525		46
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue:										
Property Taxes		_		_		_				
TOTAL DEFERRED INFLOWS								_	-	
TOTAL LIABILITIES AND DEFERRED	-									
INFLOWS OF RESOURCES										
I TO TO THE SOURCES		<u>-</u>						525		<u>46</u>
FUND BALANCES										
Nonspendable:										
Prepaid Expenses				_						
Restricted For:						-		-		-
Special Revenue Funds		-				46,508	1	19,155		27,758
Debt Service Funds		-		_		,	•	-		21,100
Capital Projects Funds		-				_		_		_
Required Minimum Fund Balance		-		-		-		_		-
Unassigned						_		-		_
TOTAL FUND BALANCES				_		46,508	_1	19,155		27,758
TOTAL LIABILITIES, DEFERRED										
INFLOWS AND FUND BALANCES	\$		Ф		Φ	40.500	Φ.	10.000	_	
	Ψ		Ψ		Φ	<u>46,508</u>	<u>\$ 1</u>	<u> 19,680</u>	\$	<u> 27,804</u>

		le III Forest Reserve	U.S. Marshall JLEO		Drug Educatio	on_		raffic afety		n Court nation
ASSETS										
Cash and Cash Equivalents Restricted Cash	\$	-	\$	11,205	\$	-	\$	3,028	\$	1,679
Investments		191,582		_		_		-		-
Receivables: Property Taxes										
Other Taxes		-		-		-		-		-
Other Receivables, Net		- -		5,036		_		1,190		-
Prepaid Expenses		954				_		1,180		-
TOTAL ASSETS	<u>\$</u>	191,582	\$	16,241	\$	<u>-</u>	\$	4,218	\$	1,679
LIABILITIES										
Accounts Payable	\$	_	\$	_	\$	_	\$	_	\$	_
Accrued Salaries and Benefits Unearned Revenue		-		-		-	•	-	Ψ	-
TOTAL LIABILITIES		_								_
TOTAL LIABILITIES				-						-
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:										
Property Taxes		-				_		_		_
TOTAL DEFERRED INFLOWS	<u></u>	_					-			
TOTAL LIABILITIES AND DEFERRED						_				
INFLOWS OF RESOURCES						-				_
FUND BALANCES										
Nonspendable: Prepaid Expenses										
Restricted For:		-		-		-		-		-
Special Revenue Funds		191,582		16,241		_		4,218		1 670
Debt Service Funds		-		-		_		4,210		1,679 -
Capital Projects Funds		-		-		-		-		-
Required Minimum Fund Balance Unassigned		-		-		-		-		-
TOTAL FUND BALANCES		101 500		40.044		_				
		191,582		16,241		-		4,218		1,679
TOTAL LIABILITIES, DEFERRED										
INFLOWS AND FUND BALANCES	\$	191,582	\$	16,241	\$	=	\$ 4	<u>4,218</u>	\$	<u> 1,679</u>

		st Serv. atrol		Road Fund		NMDOH NMDOH Cities CRIF Readiness		Disaster Pub. Assist.	
ASSETS									
Cash and Cash Equivalents Restricted Cash	\$	476 -	\$	80,000	\$	15,368 -	\$	9,602	\$ -
Investments Receivables:		-		218,696		-			-
Property Taxes Other Taxes		-		400.000		-		-	
Other Receivables, Net		-		108,333 -		7,111		- 626	-
Prepaid Expenses TOTAL ASSETS	\$	- 476	\$	407,029	\$	22,479	\$	10,228	-
		, com ·		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u> </u>		Ψ	10,220	Ψ -
LIABILITIES Accounts Payable	\$		\$	13,797	\$		\$		ф
Accrued Salaries and Benefits Unearned Revenue	Ψ	- -	Ψ	29,710	φ	2,048	Ф	-	\$ - -
TOTAL LIABILITIES		-		43,507		2,048		1-0	•
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:									
Property Taxes		_						_	
TOTAL DEFERRED INFLOWS		PA .		-		-		H	-
TOTAL LIABILITIES AND DEFERRED									
INFLOWS OF RESOURCES		H		43,507		2,048			
FUND BALANCES Nonspendable:									
Prepaid Expenses Restricted For:		-		-		-		-	-
Special Revenue Funds Debt Service Funds		476		158,822		20,431		10,228	-
Capital Projects Funds		-		-				-	-
Required Minimum Fund Balance Unassigned		-		204,700		-		-	-
TOTAL FUND BALANCES		476		363,522		20,431		10,228	_
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$	<u>476</u>	<u>\$</u>	<u>407,029</u>	\$	22,479	\$	10,228	<u>\$</u>

	Fire EMS Fund		inance Fu	Fund	M PED SEIP	Doghead Fire		COVI	D-19
ASSETS									
Cash and Cash Equivalents	\$ -	9	\$	-	\$ 6,245	\$	-	\$	_
Restricted Cash	-			-	-		-		-
Investments	-			607	-		-		-
Receivables:									
Property Taxes	-			-	-		-		-
Other Taxes Other Receivables, Net	-			-	-		-		-
Prepaid Expenses	-			-	-		-		-
TOTAL ASSETS		_			 			-	
TOTAL ASSETS	\$ -	<u>\$</u>		607	\$ 6,245	\$		\$	
LIABILITIES									
Accounts Payable	\$ -	9	5	_	\$	\$	_	\$	_
Accrued Salaries and Benefits	9,704			-	2,907	*	_	Ψ	_
Unearned Revenue	-			_			-		_
TOTAL LIABILITIES	9,704	_			2,907				
	0,101	-			 2,001				<u> </u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable Revenue:									
Property Taxes		_			 				-
TOTAL DEFERRED INFLOWS				_	-		_		_
TOTAL LIABILITIES AND DEFERRED		_							
INFLOWS OF RESOURCES	9,704				2,907		_		
		_			 2,001	-			
FUND BALANCES									
Nonspendable:									
Prepaid Expenses	-			-	-		-		-
Restricted For:									
Special Revenue Funds Debt Service Funds	-			607	3,338		-		-
Capital Projects Funds	-			-	-		-		-
Required Minimum Fund Balance	-			-	-		-		-
Unassigned	(9,704)			_	-		-		-
TOTAL FUND BALANCES	(9,704)			607	 2 220				<u>-</u>
TOTAL OND BALANOLO	(3,704)			001	 3,338				
TOTAL LIABILITIES, DEFERRED									
INFLOWS AND FUND BALANCES	\$ -	<u>\$</u>		607	\$ 6,245	\$		\$	-

	Ang Arm		Carrol Petrie Foundation		Fire Protection	CYFD ARP	(JAG Grant
ASSETS								
Cash and Cash Equivalents Restricted Cash	\$	-	\$	25,000	\$	- \$ 396	\$	1,489
Investments		-		_	1,567,083	- 3 -		_
Receivables: Property Taxes								
Other Taxes		-		-	-	-		-
Other Receivables, Net		-		-	-			-
Prepaid Expenses		-		_		5,000		2,946
TOTAL ASSETS	\$		\$	25,000	\$ 1,567,083	\$ 5,396	\$	4,435
LIABILITIES								
Accounts Payable	\$	-	\$		\$ -	\$ 64	\$	
Accrued Salaries and Benefits		-		-	_	-	Ψ	-
Unearned Revenue						_		_
TOTAL LIABILITIES	-				-	64		
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:								
Property Taxes				_	_	-		_
TOTAL DEFERRED INFLOWS		_		he	-			
TOTAL LIABILITIES AND DEFERRED						-		
INFLOWS OF RESOURCES				-		64		
FUND BALANCES Nonspendable:								
Prepaid Expenses								
Restricted For:		-		-	-	-		-
Special Revenue Funds		-		25,000	1,567,083	5,332		4,435
Debt Service Funds		-		-	-,001,000	0,002		4,430
Capital Projects Funds		-		-	-	-		-
Required Minimum Fund Balance Unassigned		-		-	-	-		-
TOTAL FUND BALANCES				25,000	1,567,083			4,435
TOTAL HADII ITITA								1, 100
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$		<u>\$</u>	25,000	<u>\$_1,567,083</u>	<u>\$ 5,396</u>	\$	4,435

	Emergency 911	Adult Corrections	NMFA Grant	Total Nonmajor Special Revenue Funds
ASSETS				
Cash and Cash Equivalents Restricted Cash	\$ 45,000	\$ 207	\$ -	\$ 799,423
Investments	-		-	-
Receivables:	877,091	169,000	-	6,995,334
Property Taxes	_			
Other Taxes	- 137,365	-	-	201.000
Other Receivables, Net	9,840			324,032 83,517
Prepaid Expenses	-,	- 1,017	_	03,317
TOTAL ASSETS	\$ 1,069,296	\$ 183,254	\$ -	\$ 8,202,306
LIABILITIES				
Accounts Payable	\$ 1,231	\$ 93,759	\$ -	\$ 305,472
Accrued Salaries and Benefits	16,000		Ψ -	ψ 303,472 82,787
Unearned Revenue				02,707
TOTAL LIABILITIES	17,231	100,936		388,259
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue: Property Taxes				
TOTAL DEFERRED INFLOWS		N		
TOTAL LIABILITIES AND DEFERRED				н
INFLOWS OF RESOURCES	17,231	100,936		388,259
FUND BALANCES				
Nonspendable:				
Prepaid Expenses Restricted For:	-	-	-	-
Special Revenue Funds Debt Service Funds	1,052,065	82,318	-	7,619,051
Capital Projects Funds	_	-	-	-
Required Minimum Fund Balance	_	_	_	204,700
Unassigned	-	_		(9,704)
TOTAL FUND BALANCES	1,052,065	82,318		7,814,047
TOTAL LIABILITIES DECERDED				
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 1,069,296</u>	<u>\$ 183,254</u>	\$	\$ 8,202,306

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2022

	Farm and Range	CR-AO85 Developer	District 1 Fire	District 2 Fire	District 3 Fire
REVENUES					1116
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	_
Other Taxes	~	-		-	-
Federal Operating Grants	-	•	-	**	_
State Operating Grants	1,470	-	56,951	150,234	138,189
State Capital Grants	m	-	-	-	, -
Payments in Lieu of Taxes	-	•	-	-	_
Charges for Services	-	-	-	_	_
Investment Income	-	-	-	_	-
Miscellaneous Income	_		27	299	3,808
TOTAL REVENUES	1,470		56,978	150,533	141,997
EXPENDITURES					
Current:					
General Government	-		_	_	
Public Safety	34,077	_	16,939	59,973	- 72,441
Public Works		_	10,000	39,973	72,441
Culture and Recreation	-	_	_		-
Health and Welfare	~	_	_	-	-
Capital Outlay	-	_	_	-	94.000
Debt Service Principal	_	_	_	-	84,028
Debt Service Interest	_	_	_	-	-
Lease Principal	_	_	_	_	-
Lease Interest	-			_	-
TOTAL EXPENDITURES	34,077	_	16,939	59,973	_ 156,469
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(32,607)	_	40,039	90,560	(14,472)
OTHER FINANCING SOURCES (USES)					
Other Financing Uses	_	_	_	_	
Proceeds From Sale of Assets		-	_	**	-
Proceeds From Loans	_	_	_	-	-
Transfers In	32,250	_	_	_	-
Transfers Out	-	_	_	_	- (4 017)
TOTAL OTHER FINANCING					(4,817)
SOURCES (USES)	32,250				(4,817)
NET CHANGE IN FUND BALANCES	(OEZ)		10.000		
FUND BALANCE, BEGINNING	(357)	4 040	40,039	90,560	(19,289)
·	10,155	1,642	173,484	243,030	99,527
FUND BALANCE, ENDING	<u>\$ 9,798</u>	<u>\$ 1,642</u>	<u>\$ 213,523</u>	\$ 333,590	\$ 80,238

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2022

	District 4 Fire	District 5 Fire	District 6 Fire	Fire Pool 1/4% Tax	County Fair Board
REVENUES		P41111		1770 Tux	Tan Board
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	_
Gasoline and Motor Vehicle Taxes	-	-	-	-	_
Other Taxes	-	-	-	-	-
Federal Operating Grants		-	-	-	-
State Operating Grants	56,951	133,731	80,927	-	-
State Capital Grants Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Income	-	-	-	-	3,010
Miscellaneous Income	16	24.055	-	-	<u>-</u>
TOTAL REVENUES	16	21,255			244,960
TOTAL REVENUES	56,967	154,986	80,927		247,970
EXPENDITURES					
Current:					
General Government	-		_	_	
Public Safety	15,145	71,921	17,790	144,776	_
Public Works	-	, m	-	-	_
Culture and Recreation	-	-	-	_	253,497
Health and Welfare	-	-	-	_	
Capital Outlay	-	110,092	-	165,759	-
Debt Service Principal	-	14	_	-	-
Debt Service Interest	-	-	-	-	-
Lease Principal		-	-	-	-
Lease Interest				_	
TOTAL EXPENDITURES	<u> 15,145</u>	182,013	17,790	310,535	253,497
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	41,822	(27,027)	63,137	(310,535)	(5,527)
OTHER FINANCING SOURCES (USES)					
Other Financing Uses	_	_			
Proceeds From Sale of Assets	=	_	-	-	-
Proceeds From Loans	_		_	-	-
Transfers In	-	-	_	115,000	6.000
Transfers Out	_	(16,085)	-	110,000	6,000
TOTAL OTHER FINANCING					
SOURCES (USES)		(16,085)		115,000	6,000
NET CHANGE IN FUND BALANCES	41,822	(42.440)	00.407	/40= ===	
FUND BALANCE, BEGINNING		(43,112)	63,137	(195,535)	473
FUND BALANCE, ENDING	48,651	112,668	77,144	283,613	36,929
I OND BALANCE, ENDING	<u>\$ 90,473</u>	<u>\$ 69,556</u>	<u>\$ 140,281</u>	<u>\$ 88,078</u>	<u>\$ 37,402</u>

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2022

	Fire Dept. Admin.	Indigent Fund	EMS	Law Enforcement	EVSWA Contract
REVENUES	· · · · · · · · · · · · · · · · · · ·			Linorcement	Contract
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	238,449			-
Gasoline and Motor Vehicle Taxes	-	-	-	-	_
Other Taxes	-		-	-	_
Federal Operating Grants	-		-		-
State Operating Grants	80,927	-	14,814	29,000	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes Charges for Services	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-
	Н	1,200		M	
TOTAL REVENUES	80,927	239,649	14,814	29,000	944
EXPENDITURES					
Current:					
General Government	-		_	Ni.	107,735
Public Safety	71,253	-	16,361	12,520	101,700
Public Works	-	. н	, -	-,025	_
Culture and Recreation	-		-	_	_
Health and Welfare	-	630,137	-	-	-
Capital Outlay	-	-	-	_	_
Debt Service Principal	-	-	-	_	_
Debt Service Interest	-	-	-	_	-
Lease Principal	-	-	-	_	-
Lease Interest		-			-
TOTAL EXPENDITURES	71,253	630,137	16,361	12,520	107,735
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0.074		·		
OVER EXPENDITURES	9,674	(390,488)	(1,547)	16,480	(107,735)
OTHER FINANCING SOURCES (USES)					
Other Financing Uses	-	_	_		
Proceeds From Sale of Assets	_		_	-	-
Proceeds From Loans	-	_	_	_	-
Transfers In	-	150,000	_	_	-
Transfers Out	_	(200,000)	••	_	-
TOTAL OTHER FINANCING					
SOURCES (USES)		(50,000)		_	
NET CHANGE IN FUND BALANCES	9,674	(440,488)	/4 E / 7\	40.400	((0) ====
FUND BALANCE, BEGINNING	41,243	479,297	(1,547) 23,457	16,480	(107,735) 129,626
FUND BALANCE, ENDING	\$ 50,917	\$ 38,809	\$ 21,910	\$ 16,480	\$ 21,891

	Env. GRT	DWI Smart Choice	WIPP Funding	Volunteer Recruitment	State Animal Care	
REVENUES			<u> </u>	Registrict	Animal Care	
Taxes:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
Gross Receipts Taxes	258,754	-	-		T	
Gasoline and Motor Vehicle Taxes	-	-	-	_	-	
Other Taxes	-	-	-	_	-	
Federal Operating Grants	-	-	6,551	_	_	
State Operating Grants	-	225	-	-	_	
State Capital Grants	-	-	-	-	-	
Payments in Lieu of Taxes	-	-	-	-	-	
Charges for Services Investment Income	-	-	-	-	-	
Miscellaneous Income	-	•	-	-	-	
				in .	<u> </u>	
TOTAL REVENUES	258,754	225	6,551			
EXPENDITURES						
Current:						
General Government	230,482	-	_	74,935	_	
Public Safety	H	1,000	(6,000)	-	-	
Public Works	-	-		-	·	
Culture and Recreation	-	-	-	_	_	
Health and Welfare	-	-	-	_	_	
Capital Outlay	-	-	12,000	-	_	
Debt Service Principal Debt Service Interest	-	-	-	-	-	
	-	-	-	-	-	
Lease Principal Lease Interest	-	~	-	-	-	
TOTAL EXPENDITURES	230,482	1,000	6,000	74,935	-	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,272	(775)	551	(74.005)		
		(770)		(74,935)	<u> </u>	
OTHER FINANCING SOURCES (USES)						
Other Financing Uses	-	_			•	
Proceeds From Sale of Assets	_	_		-	-	
Proceeds From Loans	<u>-</u>	-	_	-	-	
Transfers In	_	_	_	80,000	-	
Transfers Out		_	_	00,000	~	
TOTAL OTHER FINANCING					-	
SOURCES (USES)	_			80,000		
NET CHANGE IN FUND BALANCES	28,272	(775)	EEA	F 00F		
FUND BALANCE, BEGINNING	536	(775) 11,774	551 400	5,065	-	
FUND BALANCE, ENDING			400	39,113		
with the second between	<u>\$ 28,808</u>	<u>\$ 10,999</u>	<u>\$ 951</u>	<u>\$ 44,178</u>	<u>\$</u>	

	Animal Safety Shelter Program		Civil Defense	DWI Program	DWI School	
REVENUES				Trogram	3011001	
Taxes:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
Gross Receipts Taxes	-	-	· _	T	Ψ -	
Gasoline and Motor Vehicle Taxes	-	-	-	_	_	
Other Taxes	-	-	-	_	_	
Federal Operating Grants	-	-	-	_	_	
State Operating Grants	-	-	-	220,635	_	
State Capital Grants	-	-	-		_	
Payments in Lieu of Taxes	-	-	-	_	_	
Charges for Services	-	7,457	-	_	775	
Investment Income	-	-		_	-	
Miscellaneous Income	560	7,041	_	480	143	
TOTAL REVENUES	560	14,498		221,115	918	
EXPENDITURES						
Current:						
General Government	-	_	-	_		
Public Safety	-	19,103	42,328	251,821	1,187	
Public Works	_	_	-,023	201,021	1,107	
Culture and Recreation	_	_	**	_	-	
Health and Welfare	_	_	_	_	-	
Capital Outlay	-	_	3,367	_	-	
Debt Service Principal	-	_	-,	_	-	
Debt Service Interest	-	_	-	_	-	
Lease Principal	-	-		_	_	
Lease Interest	-	_	_	_	-	
TOTAL EXPENDITURES		19,103	45,695	251,821		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	560	(4,605)	(45,695)	(20.700)		
		(4,000)	(45,095)	(30,706)	(269)	
OTHER FINANCING SOURCES (USES)						
Other Financing Uses	~	-	-	_	_	
Proceeds From Sale of Assets	-	-	-	~	-	
Proceeds From Loans	-	-	н	-	-	
Transfers In	-	12,544	48,400	20,000	-	
Transfers Out	_			(45,000)	_	
TOTAL OTHER FINANCING						
SOURCES (USES)		12,544	48,400	(25,000)		
NET CHANGE IN FUND BALANCES	560	7,939	2 705	/EE 300)	/222	
FUND BALANCE, BEGINNING	3,032	7,939 31,187	2,705	(55,706)	(269)	
FUND BALANCE, ENDING			11,940	64,632	1,130	
Drienioe, Ending	<u>\$ 3,592</u>	<u>\$ 39,126</u>	<u>\$ 14,645</u>	<u>\$ 8,926</u>	<u>\$ 861</u>	

	Treasurer's Fee	Reappraisal Fund	Clerk's Equipment	RPHCA Grant	Recycling Illegal Dump
REVENUES	*		Edaibilion	<u> </u>	megai Dump
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-		· _	T	Ψ -
Gasoline and Motor Vehicle Taxes	-	-	_	-	
Other Taxes	-	103,767	_	-	_
Federal Operating Grants	-	-	_	_	_
State Operating Grants	-	_	27,313	97,024	
State Capital Grants	-	-	-		_
Payments in Lieu of Taxes	-	-	-	_	_
Charges for Services	21,416	20,600		_	
Investment Income			4	_	_
Miscellaneous Income	310	-	_		_
TOTAL REVENUES	21,726	124,367	27,313	97,024	_
EXPENDITURES					
Current:					
General Government	18,926	53,912	19,676		
Public Safety		20,012	10,070	-	-
Public Works	_	_	_	104,526	-
Culture and Recreation	_	_	_	104,520	-
Health and Welfare	_	_	_	_	-
Capital Outlay	_	37,233	_	_	_
Debt Service Principal	_	-	_	-	-
Debt Service Interest	-	_	_	_	-
Lease Principal	-	_	3,522	-	-
Lease Interest	_	-	11		-
TOTAL EXPENDITURES	18,926	91,145	23,209	104,526	
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	2,800	33,222	4,104	(7,502)	
OTHER FINANCING SOURCES (USES)					
Other Financing Uses	~	-		-	_
Proceeds From Sale of Assets	-	_	_	_	_
Proceeds From Loans	-	_	-	_	_
Transfers In	-	-	_	-	_
Transfers Out		(23,474)	_	-	(14,979)
TOTAL OTHER FINANCING	-				(14,010)
SOURCES (USES)		(23,474)			(14,979)
NET CHANGE IN FUND BALANCES	2 200	0.740			
FUND BALANCE, BEGINNING	2,800	9,748	4,104	(7,502)	(14,979)
FUND BALANCE, ENDING	4,338	82,093	44,642	<u> 18,518</u>	14,979
I OND BALANCE, ENDING	<u>\$ 7,138</u>	<u>\$ 91,841</u>	<u>\$ 48,746</u>	<u>\$ 11,016</u>	\$

	Home Visiting	Esperanza Clinic	Senior Citizens	DWI Screening	HIDTA Task Force	
REVENUES		***************************************			10106	
Taxes:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
Gross Receipts Taxes	-	-	-	-	· _	
Gasoline and Motor Vehicle Taxes	-	-	-	-	-	
Other Taxes	-	-	**	-		
Federal Operating Grants State Operating Grants	-	-	-	-		
State Capital Grants	- 0.000 7700	-	-	-	3,301	
Payments in Lieu of Taxes	2,228,729	-	-	~	-	
Charges for Services	-	-	-	-	-	
Investment Income	-	-	-	1,500		
Miscellaneous Income	-	-	-	-	-	
TOTAL REVENUES						
TOTAL REVENUES	2,228,729			1,500	3,301	
EXPENDITURES						
Current:						
General Government	_					
Public Safety	-	_	-	1 645	4 400	
Public Works	10,511	_	_	1,645	1,192	
Culture and Recreation	-	_	_	-	-	
Health and Welfare	-	2,434	10,000	_	~	
Capital Outlay	1,865,653	_,		_	=	
Debt Service Principal	-	_	_	-	-	
Debt Service Interest	-	_	_	~		
Lease Principal	-	-	_	•	_	
Lease Interest			_	_	_	
TOTAL EXPENDITURES	1,876,164	2,434	10,000	1,645	1,192	
EXCESS (DEFICIENCY) OF REVENUES		-				
OVER EXPENDITURES	352,565	(2,434)	(10,000)	(145)	2,109	
OTHER FINANCING SOURCES (USES)					. .	
Other Financing Uses						
Proceeds From Sale of Assets	-	~	-	-	-	
Proceeds From Loans	-	-	-	-	-	
Transfers In	117,302	-	40.000	-	-	
Transfers Out	117,302	-	10,000	-	-	
TOTAL OTHER FINANCING			-		_	
SOURCES (USES)	<u>117,302</u>	_	10,000			
• •						
NET CHANGE IN FUND BALANCES	469,867	(2,434)	_	(145)	2,109	
FUND BALANCE, BEGINNING		2,434	6,451	2,845	2,109	
FUND BALANCE, ENDING	\$ 469,867	\$ -	\$ 6,451	\$ 2,700	\$ 6,079	
		··· — — — —	<u> </u>	<u> </u>	<u>π 0'01 A</u>	

	Court Forfeiture	Juvenile Justice	Wind PILT	Investment Interest	Estancia Water
REVENUES				mierest	Basin Study
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	Ψ -
Gasoline and Motor Vehicle Taxes	-	-	-	_	-
Other Taxes	-	-	-	_	-
Federal Operating Grants		-	-	-	-
State Operating Grants	-	71,229	-	-	3,000
State Capital Grants	-	-	-	-	-,
Payments in Lieu of Taxes	-	-	3,814,500	-	_
Charges for Services	1,653	-	•	-	_
Investment Income Miscellaneous Income	-	-		16,628	-
			_		5,250
TOTAL REVENUES	1,653	71,229	3,814,500	16,628	8,250
EXPENDITURES					
Current:					
General Government		_	_	1,538	
Public Safety	9,201	75,777	1	1,000	-
Public Works		-	**	_	7,143
Culture and Recreation	-	_	-	_	7,143
Health and Welfare	-	-	_	_	-
Capital Outlay	_	_	-	_	_
Debt Service Principal	_	_		-	
Debt Service Interest	-	-	-	_	_
Lease Principal	-	_		_	_
Lease Interest	•		-	_	_
TOTAL EXPENDITURES	9,201	75,777	_	1,538	7,143
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7.540)	(4.540)			
	(7,548)	(4,548)	3,814,500	15,090	1,107
OTHER FINANCING SOURCES (USES)					
Other Financing Uses	-		_	_	
Proceeds From Sale of Assets	10,008	-		_	_
Proceeds From Loans	-	-		_	_
Transfers In	~	-	321,120	_	_
Transfers Out	(1,733)		(2,483,109)	_	_
TOTAL OTHER FINANCING					
SOURCES (USES)	8,275		(2,161,989)		-
NET CHANGE IN FUND BALANCES	727	(4,548)	1 650 544	45.000	
FUND BALANCE, BEGINNING	13,739	58,132	1,652,511	15,090	1,107
FUND BALANCE, ENDING			223,999	290,304	20,202
uton, EITDHIO	<u>\$ 14,466</u>	<u>\$ 53,584</u>	<u>\$ 1,876,510</u>	<u>\$ 305,394</u>	<u>\$ 21,309</u>

	Rural Addressing	Attorney General Grant	Planning & Zoning	Domestic Violence	DV Victim Restitution
REVENUES					
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-		-	-	-
Other Taxes	-	н	_	-	175
Federal Operating Grants	-	-	-	_	-
State Operating Grants	-		-	67,449	-
State Capital Grants	-	₩	-	-	-
Payments in Lieu of Taxes	-	u	-	-	-
Charges for Services	-	-	1,544	-	-
Investment Income	-	-	-	-	_
Miscellaneous Income	-		_	-	1,684
TOTAL REVENUES		_	1,544	67,449	1,859
EXPENDITURES Current:					
General Government	(748)		_	_	_
Public Safety	(,	_	_	61,933	2,872
Public Works	_	-	_	01,555	2,072
Culture and Recreation	_		_	_	_
Health and Welfare	_		_	949	_
Capital Outlay	_	-	_	-	_
Debt Service Principal	_	_	_	_	_
Debt Service Interest	-	_	_	_	-
Lease Principal	_	_	_	2,937	-
Lease Interest	_		_	2,557	_
TOTAL EXPENDITURES	(748)	_		65,828	2,872
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	748		1,544	1,621	(1,013)
OTHER FINANCING SOURCES (USES)					
Other Financing Uses	4	-	_	_	-
Proceeds From Sale of Assets	-	_	_	_	_
Proceeds From Loans	-	-	_	_	-
Transfers In	-	-	6,000	46,500	_
Transfers Out	(87,895)	-	-	-	_
TOTAL OTHER FINANCING	/			·	
SOURCES (USES)	(87,895)		6,000	46,500	
NET CHANGE IN FUND BALANCES	(87,147)	_	7,544	48,121	(1,013)
FUND BALANCE, BEGINNING	87,147	-	38,964	71,034	(1,013) 28,771
FUND BALANCE, ENDING	\$ -	\$ -	\$ 46,508	\$ 119,155	\$ 27,758
· · · · · · · · · · · · · · · · · · ·		*	¥ 10,000	<u>w. 110,100</u>	<u>Ψ </u>

	Title III Forest Reserve	U.S. Marshall JLEO	Drug Education	Traffic Safety	Teen Court Donation
REVENUES			Laddation	Outery	Donation
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	· _	-
Gasoline and Motor Vehicle Taxes	-	-		_	_
Other Taxes	=	-	~	-	-
Federal Operating Grants	bee	16,311	~	_	-
State Operating Grants	10,448	-	-	7,117	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	H	-
Charges for Services	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Income	P4	-	-		29
TOTAL REVENUES	10,448	16,311		7,117	29
EXPENDITURES					
Current:					
General Government	-	-	-		-
Public Safety	-	15,244	1,171	6,729	63
Public Works	-		· <u>-</u>	-,	-
Culture and Recreation	-	-	-	-	_
Health and Welfare	-	-	-	-	•
Capital Outlay	-	-	-	-	-
Debt Service Principal	-	-	-	_	-
Debt Service Interest	-	-	-	-	-
Lease Principal	-	-	-	-	-
Lease Interest	_	н			-
TOTAL EXPENDITURES		15,244	1,171	6,729	63
EXCESS (DEFICIENCY) OF REVENUES			-		
OVER EXPENDITURES	10,448	1,067	(1,171)	388	(34)
OTHER FINANCING SOURCES (USES)					
Other Financing Uses	_		_	_	_
Proceeds From Sale of Assets	-	_	_	_	_
Proceeds From Loans		-	_	_	_
Transfers In	-	-			_
Transfers Out			-	_	_
TOTAL OTHER FINANCING					
SOURCES (USES)		-	-		
NET CHANGE IN FUND BALANCES	10,448	1 067	/A A 77 A \	000	
FUND BALANCE, BEGINNING	181,134	1,067	(1,171)	388	(34)
FUND BALANCE, ENDING		15,174	1,171	3,830	1,713
TORD BALANCE, ENDING	<u>\$ 191,582</u>	<u>\$ 16,241</u>	\$	<u>\$ 4,218</u>	<u>\$ 1,679</u>

	Forest Serv. Patrol	Road Fund	NMDOH CRIF	NMDOH Cities Readiness	Disaster
REVENUES				Treadilless	Pub. Assist.
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	, <u>.</u>	<u>-</u>	Ψ -
Gasoline and Motor Vehicle Taxes	-	646,351	-	-	_
Other Taxes	•	-	-	-	_
Federal Operating Grants	N	-	-		_
State Operating Grants	-	88,805	26,900	7,626	-
State Capital Grants	-	341,949	-	, +	12,273
Payments in Lieu of Taxes	-	н	-	-	,
Charges for Services	-	855	-	~	•
Investment Income	-	-	-		4
Miscellaneous Income	-	80,542		-	_
TOTAL REVENUES	_	1,158,502	26,900	7,626	12,273
EXPENDITURES					
Current:					
General Government	_				
Public Safety	_	-	E1 E07	~	-
Public Works	4,903	1,489,517	51,587	-	~
Culture and Recreation		1,409,517	-	-	-
Health and Welfare		-	-	-	-
Capital Outlay		431,400	-	-	-
Debt Service Principal		57,938	-	-	-
Debt Service Interest	_	4,321	-	H	-
Lease Principal		222,787	-	-	-
Lease Interest		8,930	-	-	-
TOTAL EXPENDITURES	4,903	2,214,893		_	
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(4,903)	(1,056,391)	(24,687)	7,626	12,273
OTHER FINANCING SOURCES (USES)					
Other Financing Uses	_				
Proceeds From Sale of Assets	_	-	-		
Proceeds From Loans	_	-	-	**	-
Transfers In	2,000	036 619	30 200	~	-
Transfers Out	2,000	936,618	32,388	-	-
TOTAL OTHER FINANCING				-	(86,618)
SOURCES (USES)	2,000	936,618	32,388		(86,618)
NET CHANGE IN FUND BALANCES	(0.000)	(440 776)	<u>.</u>		
FUND BALANCE, BEGINNING	(2,903)	(119,773)	7,701	7,626	(74,345)
	3,379	483,295	12,730	2,602	74,345
FUND BALANCE, ENDING	<u>\$476</u>	<u>\$ 363,522</u>	<u>\$ 20,431</u>	<u>\$ 10,228</u>	\$

	Fire EMS Fund	Finance Fund	NM PED SEIP	NM PED Doghead SEIP Fire	
REVENUES					COVID-19
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	-	-	-
Gasoline and Motor Vehicle Taxes Other Taxes	-	-	-	~	-
Federal Operating Grants	-	-	-		-
State Operating Grants	-	-	<u>-</u>	-	-
State Capital Grants	-	-	57,494	_	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Income	_	_ 290	-	-	-
TOTAL REVENUES					
TOTAL REVENUES	lie .	290	57,494		
EXPENDITURES		•			
Current:					
General Government	-	_	72,358	_	
Public Safety	434,136		,000	_	560
Public Works	-	-	_	-	-
Culture and Recreation	-	-	-	-	_
Health and Welfare	-	-	-	_	_
Capital Outlay	-	-	-	_	-
Debt Service Principal	-	-	-	_	-
Debt Service Interest	.	-	-	_	-
Lease Principal		-	-	-	~
Lease Interest	_		we we	led .	
TOTAL EXPENDITURES	434,136		72,358		560
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(434,136)	290	(14.064)		(100)
	(101,100)		(14,864)		(560)
OTHER FINANCING SOURCES (USES)					
Other Financing Uses	_	-	_	_	
Proceeds From Sale of Assets	-	_	_	_	-
Proceeds From Loans	-	_	_	_	-
Transfers In	297,665	_	35,000	~	_
Transfers Out		_	(34,000)	_	(227,141)
TOTAL OTHER FINANCING	-				
SOURCES (USES)	297,665	-	1,000		_(227,141)
NET CHANGE IN FUND BALANCES	(136,471)	290	(42.004)		(007 = 5 ()
FUND BALANCE, BEGINNING	126,767	317	(13,864)	-	(227,701)
FUND BALANCE, ENDING			17,202	<u> </u>	227,701
	<u>\$(9,704)</u>	<u>\$ 607</u>	<u>\$ 3,338</u>	\$	<u>\$</u>

	Angel Armor	Carrol Petrie Foundation	Carrol Petrie Fire Foundation Protection		JAG Grant
REVENUES		_	11010011011	ARP	Grant
Taxes:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-	-	· •		·
Gasoline and Motor Vehicle Taxes	-	-	_	_	_
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	_	_	_
State Operating Grants	~	25,000	1,892,083	5,000	19,815
State Capital Grants	11,127	-	-	-,,,,,,	10,010
Payments in Lieu of Taxes	-	-	_	_	
Charges for Services		-	_	_	_
Investment Income	-		_	_	_
Miscellaneous Income	-	-	_	_	_
TOTAL REVENUES	11,127	25,000	1,892,083	5,000	19,815
EXPENDITURES					
Current:					
General Government	11,127	_	_	_	
Public Safety	, <u>-</u>	-	25,000	_	27,513
Public Works		_	20,000	_	21,010
Culture and Recreation	-	_	_	_	-
Health and Welfare	-	_	_	4,668	-
Capital Outlay	.	_	300,000	4,000	12,867
Debt Service Principal	₩	=	-	_	12,007
Debt Service Interest	_	-	_	_	-
Lease Principal	_	=	_	_	-
Lease Interest	_	_	_	_	-
TOTAL EXPENDITURES	11,127	-	325,000	4,668	40,380
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES		25,000	1,567,083	332	(20,565)
OTHER FINANCING SOURCES (USES)					
Other Financing Uses					
Proceeds From Sale of Assets	-	~	-		-
Proceeds From Loans	-	-	-	-	-
Transfers In	-	-	-		-
Transfers Out	-	-	-	5,000	25,000
			₩	<u> </u>	-
TOTAL OTHER FINANCING					
SOURCES (USES)		-	-	5,000	25,000
NET CHANGE IN FUND BALANCES FUND BALANCE, BEGINNING		25,000 -	1,567,083	5,332	4,435
FUND BALANCE, ENDING	\$	\$ 25,000	\$ 1,567,083	\$ 5,332	\$ 4,43 <u>5</u>

	Emergency 911	Adult Corrections	NMFA Grant	Total Nonmajor Special Revenue Funds
REVENUES				T dilus
Taxes:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	1,007,109	· -	-	1,504,312
Gasoline and Motor Vehicle Taxes		_	_	646,351
Other Taxes		_	_	103,942
Federal Operating Grants	-	_	-	22,862
State Operating Grants	-	36,547	-	3,410,205
State Capital Grants	-	-		2,594,078
Payments in Lieu of Taxes	-	_		3,814,500
Charges for Services	149,093	83,149	_	291,052
Investment income	· -	,	_	16,628
Miscellaneous Income	14,030	22,990	-	404,914
TOTAL REVENUES	1,170,232	142,686		
	1,170,202	142,000	<u>_</u>	12,808,844
EXPENDITURES Current:				
General Government	-	_	-	589,941
Public Safety	907,380	1,578,710	_	4,043,348
Public Works	-	-		1,616,600
Culture and Recreation	_	_	-	253,497
Health and Welfare	-	_	-	648,188
Capital Outlay	38,150	_	_	3,060,549
Debt Service Principal	-	_	_	57,938
Debt Service Interest	_	_	_	4,321
Lease Principal	_	_	_	229,246
Lease Interest	-	_	-	8,950
TOTAL EXPENDITURES	945,530	1,578,710	-	
EXCESS (DEFICIENCY) OF REVENUES	040,000	1,570,710		10,512,578
OVER EXPENDITURES	224,702	(1,436,024)		2,296,266
OTHER FINANCING SOURCES (USES)				
Other Financing Uses	-	-	-	-
Proceeds From Sale of Assets	-	-		10,008
Proceeds From Loans	-	-	-	-
Transfers In	200,000	1,600,000	-	4,098,787
Transfers Out	(248,065)			(3,472,916)
TOTAL OTHER FINANCING				
SOURCES (USES)	(48,065)	1,600,000		635,879
NET CHANGE IN FUND BALANCES	176,637	163,976		0.000.445
FUND BALANCE, BEGINNING	875,428	(81,658)	-	2,932,145
FUND BALANCE, ENDING				4,881,902
· ···· » · ···························	<u>\$ 1,052,065</u>	<u>\$ 82,318</u>	\$	\$ 7 <u>,814,047</u>

STATE OF NEW MEXICO TORRANCE COUNTY NONMAJOR CAPITAL PROJECTS FUND DESCRIPTIONS FOR THE YEAR ENDED JUNE 30, 2022

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, 2022

	County GR			pital y GRT		Legis. .pprop.		Il Nonmajor tal Projects Funds
ASSETS								
Cash and Cash Equivalents	\$	_	\$		\$		\$	
Restricted Cash	·	_	Ψ	_	Ψ	-	φ	-
Investments	3	49,788				40,493		390,281
Receivables:						,		000,201
Property Taxes Other Taxes		-		-		-		_
Other raxes Other Receivables, Net		-		-		-		_
Prepaid Expenses		-		-		-		-
TOTAL ASSETS	Φ 0	-						
TOTAL AGGLIG	\$ 34	49,788	\$		\$	40,493	\$	390,281
LIABILITIES								
Accounts Payable	\$	_	\$		\$	04.000	Φ	0.1.000
Accrued Salaries and Benefits	Ψ	_	Ψ	_	φ	24,866	\$	24,866
Unearned Revenue		_		_		_		-
TOTAL LIABILITIES				_		24,866	-	24.966
						24,000		24,866
DEFERRED INFLOWS OF RESOURCES								
Unavailable Revenue:								
Property Taxes				_		_		-
TOTAL DEFERRED INFLOWS				_		-		_
TOTAL LIABILITIES AND DEFERRED			· · · · · · · · · · · · · · · · · · ·					
INFLOWS OF RESOURCES		-		_		24,866		24,866
								24,000
FUND BALANCES								
Nonspendable:								
Prepaid Expenses Restricted For:		-		-		-		
Special Revenue Funds								
Debt Service Funds		-		-		-		-
Capital Projects Funds	3.4	- 9,788		-		45.00=		-
Subsequent Year Expenditures	04	3,700		-		15,627		365,415
Unassigned		-		_		-		-
TOTAL FUND BALANCES	34	9,788				15,627		365 415
		,				10,021		365,415
TOTAL LIABILITIES, DEFERRED								
INFLOWS AND FUND BALANCES	\$ 34	9 <u>,788</u>	\$		\$	40,493	\$	<u> 390,281</u>

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR CAPITAL PROJECTS FUNDS FOR THE YEAR ENDED JUNE 30, 2022

	County Infra. GRT	Capital Outlay GRT	Legis. Approp.	Total Nonmajor Capital Projects Funds
REVENUES				, array
Taxes:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Gross Receipts Taxes	-		-	· -
Gasoline and Motor Vehicle Taxes	-	-	-	-
Other Taxes	-	_	_	
Federal Operating Grants		_	-	.
State Operating Grants	.	_	202,712	202,712
State Capital Grants	_	_	9,109	9,109
Payments in Lieu of Taxes		_	0,100	0,100
Charges for Services	<u>-</u>	_	_	_
Investment Income	_	_	_	-
Miscellaneous Income	-	_	_	-
TOTAL REVENUES			011.001	
TOTAL NEVENOLS	_	<u> </u>	211,821	211,821
EXPENDITURES				
Current:				
General Government	-	-	-	
Public Safety	-	-	5,172	5,172
Public Works	418,443	-	57,712	476,155
Culture and Recreation		_	,	77 0, 100
Health and Welfare		-	••	_
Capital Outlay	499,096	_	464,374	963,470
Debt Service:	•		,	000,710
Principal		_	-	_
Interest	_		_	_
TOTAL EXPENDITURES	917,539	_	527,258	1,444,797
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(917,539)		(315,437)	(1,232,976)
OTHER FINANCING SOURCES (USES)				
Other Financing Uses	_	_	_	
Proceeds from Sale of Assets	_	_		-
Proceeds From Loans		_	-	-
Transfers In	1,135,658	_	75,000	1.210.658
Transfers Out	1,100,000	(658)	75,000	.,,
TOTAL OTHER FINANCING		(030)		(658)
SOURCES (USES)	1,135,658	(658)	75,000	1,210,000
· ,				
NET CHANGE IN FUND BALANCES	218,119	(658)	(240,437)	(22,976)
FUND BALANCE, BEGINNING	131,669	658	256,064	388,391
FUND BALANCE, ENDING	\$ 349,788	\$ -	\$ 15,627	\$ 365,415
				700,10

STATE OF NEW MEXICO TORRANCE COUNTY NONMAJOR DEBT SERVICE FUND DESCRIPTION FOR THE YEAR ENDED JUNE 30, 2022

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, 2022

		l Nonmajor bt Service Fund
ASSETS		
Cash and Cash Equivalents Restricted Cash	\$	135,963 208
Investments		-
Receivables:		
Property Taxes Other Taxes		48,941
Other Receivables, Net		_
Prepaid Expenses		_
TOTAL ASSETS	\$	185,112
LIABILITIES		
Accounts Payable	\$	
Accrued Salaries and Benefits		-
Unearned Revenue		•
TOTAL LIABILITIES	1	-
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue:		
Property Taxes		46,779
TOTAL DEFERRED INFLOWS		46,779
TOTAL LIABILITIES AND DEFERRED	·	40,773
INFLOWS OF RESOURCES		46,779
FUND BALANCES		
Nonspendable:		
Prepaid Expenses		-
Restricted For:		
Special Revenue Funds Debt Service Funds		
Capital Projects Funds		138,333
Subsequent Year Expenditures		_
Unassigned		_
TOTAL FUND BALANCES		138,333
TOTAL LIABILITIES, DEFERRED INFLOWS		
AND FUND BALANCES	\$	185,112

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR DEBT SERVICE FUND FOR THE YEAR ENDED JUNE 30, 2022

		l Nonmajor ot Service Fund
REVENUES		1 dild
Taxes:		
Property Taxes	\$	115,126
Gross Receipts Taxes		10,364
Gasoline and Motor Vehicle Taxes		-
Other Taxes Federal Operating Grants		-
State Operating Grants		-
State Capital Grants		<u>-</u>
Payments in Lieu of Taxes		
Charges for Services		_
Investment Income		69,781
Miscellaneous Income		
TOTAL REVENUES		195,271
EXPENDITURES		
Current:		
General Government		-
Public Safety Public Works		-
Culture and Recreation		-
Health and Welfare		-
Capital Outlay		-
Debt Service:		-
Principal		744,325
Interest		65,005
TOTAL EXPENDITURES		809,330
EXCESS (DEFICIENCY) OF REVENUES	-	·
OVER EXPENDITURES	•	(614,059)
OTHER FINANCING SOURCES (USES)		
Other Financing Uses		-
Proceeds from Sale of Assets		-
Proceeds From Loans		-
Transfers In		439,287
Transfers Out		
TOTAL OTHER FINANCING		400.007
SOURCES (USES)		439,287
NET CHANGE IN FUND BALANCE		(174,772)
FUND BALANCE, BEGINNING		313,105
FUND BALANCE, ENDING	\$	138,333

OTHER SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO TORRANCE COUNTY RECONCILIATION OF PROPERTY TAX ROLLS FOR THE YEAR ENDED JUNE 30, 2022

Property Taxes Receivable, Beginning of Year	\$	2,482,471
Changes to Tax Roll: Net Taxes Charged to Treasurer for Fiscal Year		10,157,666
Adjustments:		
Less: Charge Off of Taxes Receivable		(46,663)
Total Receivables Prior to Collections		12,593,474
Less: Collections for the Fiscal Year Ended June 30, 2022		(10,377,089)
Property Taxes Receivable, End of Year	\$	2,216,385
Property Taxes Receivable by years:		
2012 - 2015	\$	501,242
2016		174,752
2017		193,250
2018		220,774
2019		(125,150)
2020		379,681
2021		871,836
Total Property Taxes Receivable	<u>\$</u>	2,216,385
Property taxes receivable reported in the financial statements as follo	ws:	
Statement of Net Position	\$	1,105,433
Statement of Fiduciary Net Position		1,110,952
Total Property Taxes Receivable	\$	2,216,385

Year	Туре	ADJUSTED TAX CHARGED PRIOR JUL 1, 2021		TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2021 -JUN 30, 2022	TOTAL DISTRIBUTED		OUTSTANDING RECEIVABLE AS JUN
2021	NM DEBT SERV	\$ 615,869			\$ (562,344)		30, 2022 \$ (12,593)	30, 2022
2020	NM DEBT SERV	602,007	(559,246)	(547,867)	(25,757)	(35,687)		•
2019	NM DEBT SERV	604,766	(583,103)	(581,682)	(27,012)	(27,164)	(1,448) (1,269)	21,400
	NM DEBT SERV	564,704	(550,035)	(549,374)	(2,572)	(3,083)	(1,209)	(7,464)
2017	NM DEBT SERV	554,329	(541,817)	(541,503)	(1,791)	(2,048)	(58)	12,082
2016	NM DEBT SERV	530,657	(519,601)	(519,437)	(1,340)	(1,460)	(43)	10,704
	NM DEBT SERV	516,989	(507,501)	(507,393)	(1,017)	(1,069)	(56)	9,699
2014	NM DEBT SERV	490,625	(482,644)	(482,558)	(757)	(821)	(22)	8,454 7,207
	NM DEBT SERV	481,455	(474,372)	(474,307)	(545)	(599)	(11)	· ·
2012	NM DEBT SERV	467,232	(461,113)	(461,061)	(462)	(497)		6,523
							(17)	5,657
		5,428,633	(4,679,432)	(4,665,182)	(623,597)	(622,179)	(15,666)	125,201
2021	CO OPERATION	E 124 01E						
2020	CO OPERATION	5,134,015	(4.004.744)	(4.004.74.0)	(4,702,424)	(4,702,424)	-	431,630
		5,036,265	(4,664,714)	(4,664,714)	(214,680)	(214,680)	-	186,323
	CO OPERATION	5,002,168	(4,814,050)	(4,814,050)	(234,808)	(234,808)	-	(65,115)
2017	CO OPERATION	4,900,968	(4,773,812)	(4,773,812)	(22,273)	(22,273)	-	104,735
	CO OPERATION CO OPERATION	4,712,387	(4,606,653)	(4,606,653)	(15,058)	(15,058)	-	90,532
		4,407,848	(4,316,260)	(4,316,260)	(11,081)	(11,081)	-	80,365
	CO OPERATION	4,299,714	(4,221,141)	(4,221,141)	(8,323)	(8,323)	-	70,112
	CO OPERATION	4,067,748	(4,001,780)	(4,001,780)	(6,190)	(6,190)	=	59,641
	CO OPERATION	3,923,674	(3,866,064)	(3,866,064)	(4,411)	(4,411)	-	53,083
2012	CO OPERATION	3,735,719	(3,686,853)	(3,686,853)	(3,682)	(3,682)		45,184
	Total	45,220,506	(38,951,327)	(38,951,327)	(5,222,930)	(5,222,930)	-	1,056,490
2021	CO DEBT SERV	97,047	-	-	(88,889)	(88,889)	-	8,159
	CO DEBT SERV	105,826	(98,019)	(98,019)	(4,511)	(4,511)	-	3,915
	CO DEBT SERV	384,977	(370,499)	(370,499)	(18,071)	(18,071)	_	(5,011)
2018	CO DEBT SERV	382,418	(372,484)	(372,484)	(1,742)	(1,742)	_	8,181
2017	CO DEBT SERV	364,388	(356,163)	(356,163)	(1,177)	(1,177)	-	7,037
2016	CO DEBT SERV	377,311	(369,450)	(369,450)	(953)	(953)	~	6,896
	CO DEBT SERV	352,090	(345,629)	(345,629)	(693)	(693)	_	5,758
2014	CO DEBT SERV	357,474	(351,660)	(351,660)	(552)	(552)	_	5,251
2013	CO DEBT SERV	338,729	(333,745)	(333,745)	(383)	(383)	_	4,590
2012	CO DEBT SERV	343,956	(339,451)	(339,451)	(340)	(340)	_	4,164
	Total	\$ 3,104,216	\$ (2,937,100)				\$ -	

V	_	CHARGED PRIOR	TAX COLLECTED PRIOR TO JUL 1,	TOTAL TAX	DISTRIBUTED JUL 1, 2021 -JUN	TOTAL	UNDISTRIBUTED JUL 1, 2021 -JUN	OUTSTANDING RECEIVABLE AS
Year	Type SCH LEVY	JUL 1, 2021	2021	COLLECTED	30, 2022	DISTRIBUTED	30, 2022	JUN 30, 2022
	SCH LEVY	\$ 201,303			\$ (184,989)	\$ (180,888)	\$ (4,101)	\$ 16,328
	SCH LEVY	192,887	(179,049	, -,,	(8,157)	(11,364)	(466)	6,922
	SCH LEVY	192,000	(184,948	, , , , , , , , , , , , , , , , , , , ,	(8,468)	(8,503)	(419)	(2,072)
	SCH LEVY	186,098	(181,380	, , ,	(825)	(985)	(46)	3,887
	SCH LEVY	179,551 169,833	(175,580	, -,,	(577)	(658)	(17)	3,388
	SCH LEVY	•	(166,307	• • • • •	(439)	(478)	(13)	3,081
	SCH LEVY	166,331	(163,303	, , , ,	(321)	(340)	(17)	2,702
	SCH LEVY	157,764	(155,193)	, , ,	(241)	(263)	(7)	2,325
	SCH LEVY	152,350	(150,107		(172)	(188)	(3)	2,067
2012		147,159	(145,228		(147)	(158)	(5)	1,784
	Total	1,745,276	(1,501,095)	(1,496,513)	(204,336)	(203,825)	(5,094)	40,412
2021	SCH DEBT SERV	0.000 504						
	SCH DEBT SERV	2,623,564	(0.447.047)	-	(2,391,984)	(2,331,780)	(60,204)	241,791
	SCH DEBT SERV	2,663,478	(2,447,947)		(114,388)	(163,671)	(7,343)	110,620
	SCH DEBT SERV	2,625,075	(2,511,773)	(- , , ,	(120,221)	(121,470)	(5,946)	(15,822)
	SCH DEBT SERV	2,566,999	(2,488,555)	(, , , ,	(13,771)	(16,437)	(785)	64,579
	SCH DEBT SERV	2,576,425	(2,509,565)	, , ,	(9,521)	(10,844)	(276)	57,246
	SCH DEBT SERV	2,477,727	(2,417,305)	() .,	(7,422)	(8,115)	(189)	52,906
	SCH DEBT SERV	2,523,002	(2,469,542)	\ , , , , , , , , , , , , , , , , , , ,	(5,796)	(6,082)	(315)	47,566
	SCH DEBT SERV	2,504,665	(2,457,224)	,	(4,429)	(4,766)	(140)	42,912
	SCH DEBT SERV	2,388,307	(2,347,743)	• • • •	(3,225)	(3,575)	(65)	37,250
2012		1,946,678	(1,916,677)	(1,916,367)	(2,374)	(2,598)	(87)	27,627
	Total	24,895,920	(21,566,331)	(21,494,774)	(2,673,131)	(2,669,338)	(75,350)	666,675
2021	SCH CAPT IMPRV	781,470	_	_	(717,604)	(701,249)	(16.255)	00.750
2020	SCH CAPT IMPRV	768,727	(713,768)	(699,275)	(32,692)	(45,333)	(16,355)	63,756
2019	SCH CAPT IMPRV	774,890	(747,050)	. , ,	(38,305)	(38,395)	(1,851)	27,242
2018	SCH CAPT IMPRV	768,149	(749,043)	(748,183)	(3,325)	(3,991)	(1,701) (193)	(13,569) 15,760
	SCH CAPT IMPRV	750,923	(734,606)	(734,192)	(2,334)	(2,671)	(77)	•
2016	SCH CAPT IMPRV	725,374	(710,812)	(710,596)	(1,756)	(1,912)	(59)	13,961 12,785
2015	SCH CAPT IMPRV	706,169	(693,600)	(693,458)	(1,346)	(1,415)	(74)	12,765
2014	SCH CAPT IMPRV	717,625	(705,928)	(705,802)	(1,111)	(1,204)	(32)	10,563
2013	SCH CAPT IMPRV	700,906	(690,562)	(690,467)	(798)	(877)	(16)	9,525
2012	SCH CAPT IMPRV	681,578	(672,619)	(672,542)	(678)	(730)	(25)	9,525 8,281
	Total	\$ 7,375,811						

		ADJUSTED TAX CHARGED PRIOR	- TAX COLLECTED	TOTAL TAX	DISTRIBUTED JUL 1, 2021 -JUN	TOTAL	UNDISTRIBUTED JUL 1, 2021 -JUN	RECEIVABLE AS JUN 30,
Year	Туре	JUL 1, 2021	PRIOR TO JUL 1, 2021	COLLECTED	30, 2022	DISTRIBUTED	30, 2022	2022
		\$ 84,654	\$ -	\$ -	\$ (75,716)	\$ (73,652)	\$ (2,064)	\$ 9,055
	SCH CHARTER	78,012	(70,637)	(68,653)	(3,365)	(5,089)	(260)	4,007
	SCH CHARTER	69,359	(65,448)	(65,201)	(1,325)	(1,407)	(165)	2,580
	SCH CHARTER	61,066	(58,650)	(58,542)	(447)	(531)	(25)	1,965
	SCH CHARTER	59,177	(57,270)	(57,226)	(276)	(313)	(7)	1,628
		50,938	(49,357)	(49,334)	(202)	(222)	(3)	1,376
2015	SCH CHARTER	48,727	(47,427)	(47,411)	(145)	(154)	(8)	1,153
	Total	451,933	(348,789)	(346,367)	(81,476)	(81,368)	(2,532)	21,764
2021	CATTLE LEVY	40,948	-	_	(38,912)	(37,252)	(1,660)	2,017
2020	CATTLE LEVY	42,311	(39,342)	(37,965)	(1,867)	(3,244)	(1,000)	1,098
2019	CATTLE LEVY	43,938	(43,126)	(43,078)	(234)	(282)	_	573
	CATTLE LEVY	49,262	(48,834)	(48,813)	(7)	(28)	-	415
	CATTLE LEVY	62,008	(61,122)	(61,120)	(7)	(9)	-	874
2016	CATTLE LEVY	53,998	(53,364)	(53,364)	(2)	(2)	_	628
	CATTLE LEVY	49,364	(48,864)	(48,864)	-	-	-	498
	CATTLE LEVY	38,093	(37,663)	(37,663)	-	-	-	428
	CATTLE LEVY	41,197	(40,860)	(40,860)	-	-	-	335
2012	CATTLE LEVY	36,614	(36,277)	(36,277)			-	337
	Total	457,733	(409,452)	(408,004)	(41,029)	(40,817)	(1,660)	7,203
2021	SHEEP LEVY	446	-	-	(438)	(438)	-	8
	SHEEP LEVY	339	(314)	(287)	(21)	(49)	_	3
2019	SHEEP LEVY	363	(363)	(363)	-	-	_	_
	SHEEP LEVY	354	(354)	(353)	-	(1)	-	-
	SHEEP LEVY	348	(343)	(343)	-	_	-	5
	SHEEP LEVY	324	(322)	(322)	-	-	-	2
	SHEEP LEVY	242	(240)	(240)	-	-	-	2
	SHEEP LEVY	270	(267)	(267)	-	_	=	3
	SHEEP LEVY	425	(421)	(421)	-	-	-	3
2012	SHEEP LEVY	529	(527)	(527)				2
	Total	3,640	(3,151)	(3,123)	(459)	(488)	-	28
	GOATS LEVY	155	-	-	(134)	(131)	(3)	21
2020	GOATS LEVY	131	(81)	(79)	(23)	(24)	-	27
2019	GOATS LEVY	111	(90)	(90)	(2)	(2)	-	19
2018	GOATS LEVY	68	(62)	(62)	(4)	(4)	-	2
	GOATS LEVY	99	(90)	(90)	(5)	(5)	-	4
	GOATS LEVY	. 78	(73)	(73)	(3)	(3)	-	3
	GOATS LEVY	63	(61)	(61)	-	-	-	2
	GOATS LEVY	61	(60)	(60)	-	-	=	1
	GOATS LEVY	61	(61)	(61)	-	-	-	-
2012	GOATS LEVY	40	(40)	(40)				

Year Type JUL 1, 2021 2021 COLLECTED 30 2022 DISTRIBUTED 20 2022	
2021 EQUINE LEVY \$ 1.431 \$ \$ 50,2022 DISTRIBUTED 30, 2022	JUN 30, 2022
2020 FOUNE LEVY 1.463 (4.000) (1,205) \$ (1,205) \$ (63) \$	141
2019 FOLINE LEVY 1 544 (107)	82
2018 EQUINE LEVY 1,341 (1,497) (1,497) (4) (4) -	40
2017 EQUINE LEVY 1,406 (1,289) (1,289)	46
2016 EQUINE LEVY 1,432 (1,313) (1,313)	116
2015 EQUINE LEVY 1,287 (1,186) (1,186)	119
2014 EQUINE LEVY 1,155 (1,138) (1,138)	101
2013 EQUINE LEVY 1,231 (1,204) (1,204)	17
2012 EQUINE LEVY	27
Total 13,496 (11,341) (11,317) (1,451) (1,411) (63)	13 702
2021 DAIRY CTL LEVY 1.555	
2020 DAIRY CTL LEVY 1.934 (4.249) (1,505) (46)	5
2019 DAIRY CTL LEVY 1,934 (1,218) (1,218) (712) - 2019 DAIRY CTL LEVY 1,513 (1,509) (1,509)	4
2018 DAIRY CTL LEVY 7,285 (7,279) (7,279)	4
2017 DAIRY CTL LEVY 9,008 (9,005) (9,005)	5
2016 DAIRY CTL LEVY 7,669 (7,669) (7,669)	3
2015 DAIRY CTL LEVY 8,112 (8,112)	-
2014 DAIRY CTL LEVY 8,953 (8,952) (8,952) -	-
2013 DAIRY CTL LEVY 8,960 (8,960) (8,960)	2
2012 DAIRY CTL LEVY	-
Total 62.250 (04.670)	
(40)	23
2021 SWINE LEVY 35 (35) (34) (1)	_
2020 SWINE LEVY 28 (24) (3) (3) -	1
2019 SWINE LEVY 12 (12)	•
2018 SWINE LEVY 8 (7) (7) -	1
2017 SWINE LEVY 13 (12)	1
2016 SWINE LEVY 10 (10)	· -
2015 SWINE LEVY 12 (12)	_
2014 SWINE LEVY 11 (11)	_
2013 SWINE LEVY16(16)	-
Total 145 (104) (104) (38) (37) (1)	3
2021 BISON LEVY 3,287 (3,193) (3,120) (73)	94
2020 BISON LEVY	-
2019 BISON LEVY 172 (172)	_
2018 BISON LEVY 89 (89)	1
2017 BISON LEVY 471 (470)	· -
2016 BISON LEVY 484 (484) (484)	_
2015 BISON LEVY 517 (517)	<u>-</u>
2014 BISON LEVY 317 (317)	-
2013 BISON LEVY 352 (346)	7
2012 BISON LEVY 467 (467) (467)	-

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Year 2021	Type RATITES	ADJUSTED TAX CHARGED PRIOR - JUL 1, 2021	2021	TOTAL TAX COLLECTED	DISTRIBUTED JUL 1, 2021 -JUN 30, 2022	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2021 -JUN 30, 2022	OUTSTANDING RECEIVABLE AS JUN 30, 2022
2020	RATITES	\$ <u>2</u>	\$ -	\$ -	\$ (2)	\$ -	\$ (2)	\$ -
	RATITES	1	(1)	(1)	-	_	-	-
	RATITES	1	(1)	(1)	-	-	-	_
	RATITES	1	(1)	(1)	-	-	-	-
	RATITES	2	(1)	(1)	-	-	-	_
	RATITES	2	(2)	(2)	-	-	-	-
	Total	8	(6)	(6)		-		
0040	NON DEVICE	•	(0)	(0)	(2)	-	(2)	-
	NON-RENDITION	4	(4)	(4)	-	_	_	
	NON-RENDITION	15	(2)	(2)	(2)	(2)	_	11
	NON-RENDITION	36	(27)	(20)	(8)	(15)	_	-
	NON-RENDITION	261	(261)	(261)	-	-	_	_
	NON-RENDITION	1,937	(1,937)	(1,937)	-	_	_	_
	NON-RENDITION	163	(163)	(163)	-	=	_	-
	NON-RENDITION	2	(2)	(2)	-	-	_	_
	NON-RENDITION		(5)	(5)			_	_
	Total	2,423	(2,401)	(2,394)	(10)	(17)	-	11
	ADMINISTRATIVE	4,952	-	-	(4,383)	(4,269)	(115)	574
	ADMINISTRATIVE	4,633	(4,277)	(4,130)	(139)	(253)	(33)	217
	ADMINISTRATIVE	4,223	(4,023)	(3,994)	(47)	(67)	(9)	153
	ADMINISTRATIVE	4,300	(4,144)	(4,126)	(12)	(25)	(4)	144
	ADMINISTRATIVE	4,356	(4,225)	(4,211)	(18)	(28)	(4)	113
	ADMINISTRATIVE ADMINISTRATIVE	4,526	(4,402)	(4,399)	(17)	(17)	(4)	107
	ADMINISTRATIVE	4,765	(4,654)	(4,650)	(12)	(11)	(4)	100
	ADMINISTRATIVE	4,935	(4,832)	(4,832)	(8)	(8)	-	95
	ADMINISTRATIVE	5,867	(5,785)	(5,781)	(8)	(12)	-	74
	Total	5,004 47,561	(4,917)	(4,917)	(9)	(9)		78
	EDGEWOOD SWCD	104,021	(41,259)	(41,040)	(4,653)	(4,699)	(173)	1,655
	EDGEWOOD SWCD	100,120	(88,846)	(96,030)	(90,758)	(87,739)	(3,019)	13,275
	EDGEWOOD SWCD	102,648	(95,768)	(86,020)	(5,116)	(7,418)	(524)	6,158
	EDGEWOOD SWCD	101,917	(96,904)	(95,455)	(2,172)	(2,132)	(352)	4,709
	EDGEWOOD SWCD	113,730	(109,361)	(96,723)	(821)	(930)	(72)	4,193
	EDGEWOOD SWCD	102,559	(98,561)	(109,279)	(526)	(590)	(19)	3,843
	EDGEWOOD SWCD	99,411	(96,062)	(98,492) (96,016)	(389)	(449)	(8)	3,609
	EDGEWOOD SWCD	96,998	(94,043)	(94,005)	(357)	(396)	(7)	2,991
	EDGEWOOD SWCD	94,443	(91,717)	(94,005) (91,682)	(255)	(290)	(4)	2,700
	EDGEWOOD SWCD	92,017	(89,720)	(89,702)	(209) (187)	(240) (200)	(4) (4)	2,517 2,110
-	Γotal	\$ 1,007,864 \$	(860,982)					

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Year	Туре	ADJUSTED TAX CHARGED PRIOR JUL 1, 2021	TAX COLLECTED - PRIOR TO JUL 1, 2021	TOTAL TAX	DISTRIBUTED JUL 1, 2021 -JUN 30, 2022	TOTAL DISTRIBUTED	UNDISTRIBUTED JUL 1, 2021 -JUN	OUTSTANDING RECEIVABLE AS
2021	CLAUNCH PINTO	\$ 67,902			\$ (69,532)		30, 2022	JUN 30, 2022
2020	CLAUNCH PINTO	75,354	(72,751)		(2,232)	. , ,	. (-,)	•
2019	CLAUNCH PINTO	73,869			(2,252) (454)	(2,844)	(90)	1,308
2018	CLAUNCH PINTO	73,791	(73,219)	, ,	(40)	(272)	(224)	543
2017	CLAUNCH PINTO	70,632	(70,194)	, ,	(26)	(26)	(15)	529
2016	CLAUNCH PINTO	68,062	(67,711)	, , ,	(20)	(11)	(15)	411
2015	CLAUNCH PINTO	64,636	(64,353)	(, ,	(7)	(6)	(15)	329
	CLAUNCH PINTO	60,716	(60,484)	` ' '	(1)	(5) (1)	(2)	275
	CLAUNCH PINTO	59,783	(59,570)	(', - ')	<u>-</u>	(1)	-	230 213
2012	CLAUNCH PINTO	59,542	(59,251)	(59,251)	_		_	213 291
	Total	674,287	(600,403)	(599,655)	(72,311)	(71,392)	(1,665)	7,008
2021	EAST TORRANCE	138,719	-	-	(145,414)	(142,476)	(2,938)	10,935
2020	EAST TORRANCE	145,598	(135,152)	(132,646)	(4,871)	(7,094)	(284)	5,575
	EAST TORRANCE	157,249	(152,378)	(151,986)	(15,867)	(16,006)	(252)	(12,532)
	EAST TORRANCE	155,203	(152,003)	(151,878)	(468)	(581)	(13)	2,732
2017		140,749	(138,062)	(137,988)	(284)	(357)	(2)	2,403
	EAST TORRANCE	137,948	(135,554)	(135,509)	(223)	(264)	(3)	2,171
	EAST TORRANCE	131,409	(129,229)	(129,206)	(192)	(203)	(12)	1,988
	EAST TORRANCE	126,933	(125,298)	(125,276)	(180)	(199)	(3)	1,456
	EAST TORRANCE	124,105	(122,644)	(122,644)	(98)	(97)	(1)	1,363
2012	EAST TORRANCE	119,436	(118,171)	(118,171)	(83)	(82)	(1)	1,183
	Total	1,377,349	(1,208,491)	(1,205,304)	(167,680)	(167,359)	(3,509)	17,274
2021	CARRIZOZO SWCD	279	-	-	(279)	(279)	-	_
	CARRIZOZO SWCD	339	(181)	(181)	(157)	(157)	-	_
	CARRIZOZO SWCD	322	(322)	(322)	-	-	-	-
	CARRIZOZO SWCD	267	(267)	(267)	-	-	-	-
	CARRIZOZO SWCD	153	(153)	(153)	-	-	-	-
	CARRIZOZO SWCD	11	(11)	(11)	-	=	-	-
	CARRIZOZO SWCD	11	(11)	(11)	-	-	-	-
	CARRIZOZO SWCD	8	(8)	(8)	-	-	-	-
	CARRIZOZO SWCD	8	(8)	(8)	-	-	=	-
	CARRIZOZO SWCD	8	(8)	(8)			-	
	Total	\$ 1,406	\$ (969)	\$ (969)	\$ (436)	\$ (436)	\$ -	\$ -

								OUTSTANDING
		ADJUSTED TAX	TAX COLLECTED		DISTRIBUTED		UNDISTRIBUTED	RECEIVABLE
		CHARGED PRIOR -	PRIOR TO JUL 1,	TOTAL TAX	JUL 1, 2021 -JUN	TOTAL	JUL 1, 2021 -JUN	AS JUN 30,
Year	Туре	JUL 1, 2021	2021	COLLECTED	30, 2022	DISTRIBUTED	30, 2022	2022
2021	MUN OPERATION	\$ 256,012	\$ -	\$ -	\$ (232,908)	\$ (227,786)	\$ (5,122)	\$ 20,229
2020	MUN OPERATION	201,846	(189,547)	(183,751)	(7,497)	(12,589)	(703)	4,779
2019	MUN OPERATION	200,052	(194,059)	(193,391)	(16,731)	(16,880)	(519)	(12,186)
2018	MUN OPERATION	188,065	(185,417)	(184,855)	(1,146)	(1,679)	(28)	1,503
2017	MUN OPERATION	169,201	(167,466)	(167,199)	(757)	(1,022)	(1)	979
2016	MUN OPERATION	164,676	(163,622)	(163,580)	(426)	(467)	-	629
2015	MUN OPERATION	162,106	(161,591)	(161,589)	(124)	(125)	-	391
2014	MUN OPERATION	153,444	(152,911)	(152,911)	(80)	(80)	-	453
2013	MUN OPERATION	147,377	(147,130)	(147,130)	(47)	(47)	-	201
2012	MUN OPERATION	139,174	(138,974)	(138,974)	(27)	(27)		173
	Total	1,781,953	(1,500,717)	(1,493,380)	(259,743)	(260,702)	(6,373)	17,151
2018	SCH TECH DEBT	66,160	(66,076)	(66,045)	(81)	(112)	-	3
2017	SCH TECH DEBT	50,618	(50,588)	(50,572)	(28)	(45)	-	2
2016	SCH TECH DEBT	52,964	(52,907)	(52,900)	(9)	(16)	-	47
2015	SCH TECH DEBT	28,396	(28,390)	(28,372)	(5)	(23)	-	1
2014	SCH TECH DEBT	24,790	(24,785)	(24,768)	(5)	(22)	-	•
2013	SCH TECH DEBT	14,959	(14,956)	(14,956)	(3)	(3)		
	Total	\$ 237,887	\$ (237,702)	\$ (237,613)	\$ (131)	\$ (221)	\$ -	\$ 53

GRAND TOTAL

		ADJUSTED TAX CHARGED PRIOR -	TAX COLLECTED PRIOR TO JUL 1,	TOTAL TAX	GRAND TOTAL DISTRIBUTED JUL 1,	TOTAL	UNDISTRIBUTED JUL 1, 2021 -JUN 30,	OUTSTANDING RECEIVABLE AS JUN
Year	County	JUL 1, 2021	2021	COLLECTED	2021 -JUN 30, 2022	DISTRIBUTED	2022	30, 2022
2021	Torrance County	\$ 10,157,666	\$ - \$		\$ (9,312,777)	\$ (9,203,115)	\$ (109,663)	
2020	Torrance County	10,021,301	(9,266,339)	(9,164,775)	(426,346)	(514,903)	(13,002)	379,681
2019	Torrance County	10,239,252	(9,843,064)	(9,830,464)	(483,721)	(485,463)	(10,856)	(125,150)
2018	Torrance County	10,078,556	(9,809,940)	(9,803,717)	(47,536)	(52,430)	(1,330)	220,774
2017	Torrance County	9,820,009	(9,594,062)	(9,591,130)	(32,393)	(34,851)	(476)	193,250
2016	Torrance County	9,334,691	(9,135,357)	(9,133,853)	(24,282)	(25,445)	(337)	174,752
2015	Torrance County	9,165,291	(8,993,363)	(8,992,367)	(18,338)	(18,839)	(495)	153,296
2014	Torrance County	8,812,750	(8,665,363)	(8,664,567)	(13,808)	(14,396)	(208)	133,284
2013	Torrance County	8,484,207	(8,356,273)	(8,355,639)	(9,899)	(10,432)	(100)	117.778
2012	Torrance County	7,784,708	(7,679,835)	(7,679,362)	(7,989)	(8,323)	(139)	96,884
		\$ 93,898,431	\$ (81,343,596) \$	(81,215,874)	\$ (10,377,089)	\$ (10,368,197)	\$ (136,606)	\$ 2,216,385

STATE OF NEW MEXICO TORRANCE COUNTY LIST OF INDIVIDUAL DEPOSIT AND INVESTMENT ACCOUNTS JUNE 30, 2022

Account Name	US Bank		NMFA Cash Reserves (Restricted Cash)		New Mexico LGIP (Investments)		Total Cash, Restricted Cash and Investments	
Checking Operational Investments NMFA Reserve State Treasurer Investments Total Reconciling Items Reconciled Balance	\$	2,136,265 50,323 - - 2,186,588 (951,862) 1,234,726	\$	208 - 208 - 208 - 208	\$	- 16,557,171 16,557,171 - 16,557,171	\$	2,136,265 50,323 208 16,557,171 18,743,967 (951,862) 17,792,105
Petty Cash Less: Investments - Governmental Activities Less: Fiduciary Funds Cash Less: Restricted Cash Total unrestricted cash and cash equivalents				\$	1,000 (16,557,171) (243,484) (208) 992,242			

STATE OF NEW MEXICO TORRANCE COUNTY SCHEDULE OF PLEDGED COLLATERAL JUNE 30, 2022

Name of Depository	Description of Pledged Collateral	Maturity	LOC Number	Fair Market Value at June 30, 2022	Name and Location of Safekeeper
US Bank	Letter of Credit	10/3/2022	567103	\$ 8,000,000	FHLB Cincinnati, Cincinnati, OH
		Total Pledge	d Collateral	\$ 8,000,000	



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 respective budgetary comparisons of the general fund and major special revenue funds of Torrance County, New Mexico (the "County") as of and for the year ended June 30, 2022, 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 28, 2022.

Report on 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. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free 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 2022-001.

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 28, 2022

STATE OF NEW MEXICO TORRANCE COUNTY SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED JUNE 30, 2022

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?b. Significant deficiencies identified?c. Noncompliance material to financial statements noted?	No No Yes

STATE OF NEW MEXICO TORRANCE COUNTY SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2022

Section II. Financial Statement Findings

None

STATE OF NEW MEXICO TORRANCE COUNTY SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2022

Section III. New Mexico State Audit Rule Section 12-6-5 NMSA 1978 Findings

2022-001 - Cash Appropriations in Excess of Available Cash Balances (Other Noncompliance) - New

Condition: The County maintained a deficit budget in excess of available cash balances in the following funds:

420 Jail Fund

\$ 97,709

• 805 Traffic Safety Grant Fund

\$8,230

Criteria: Section 2.2.2.10.(R)(1)(b) NMAC, states that If budgeted expenditures exceed budgeted revenues (after prior-year cash balance and any applicable federal receivables used to balance the budget), that fact shall be reported in a finding.

Cause: The County did not monitor their budgets to ensure that designated cash was available in the funds with expense appropriations in excess of budget.

Effect: Expenditures can be incurred for which the County is obligated to cover.

Auditors' Recommendation: The budget should be reviewed to ensure all funds have adequate budget authority and cash balances for budgeted expenditures. The County should work with the New Mexico Department of Finance and Administration's (DFA) Local Government Division and its assigned budget analyst in order to ensure that available cash reported to DFA matches the cash balances in the audited financial statements.

Management's Response: Management recognizes and agrees with the Auditor's recommendation. Due to turnover in the Finance Director position at fiscal year-end, all funds were not properly reviewed, and necessary adjustments made before the County Commission. The Finance Director will review all funds prior at year-end and bring forth any necessary adjustments to comply with NMAC Section 2.2.2.10.(R)(1)(b).

Management's Timeline to Correct: June 30, 2023

Responsible Party: Acting Finance Director or his successor

STATE OF NEW MEXICO TORRANCE COUNTY SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2022

Section IV. Status of Prior Year Findings

<u>2021-001 (FS 2019-001) - Financial Close and Material Adjustments (Improper Year-End Accruals) (Significant Deficiency) - Resolved</u>

2021-002 (FS 2020-001) - Reporting (Other Noncompliance) - Resolved

STATE OF NEW MEXICO TORRANCE COUNTY EXIT CONFERENCE FOR THE YEAR ENDED JUNE 30, 2022

An exit conference was held on November 28, 2022, to discuss the results of the audit. Attending were the following:

Representing the County:

LeRoy M. Candelaria, County Commissioner Juan Torres, Deputy County Manager/Interim Finance Director Noah Sedillo, Chief Procurement Officer

Representing the Independent Auditors:

Daniel O. Trujillo, CPA, CFE, CGFM, CGMA – Member – Director of Audit Jose "Joe" Ortiz - Audit Manager

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. 14-A



Agenda Item No. 15



Agenda Item No. 16



Agenda Item No. 17