HINKLE + LANDERS

Certified Public Accountants + Business Consultants

DOÑA ANA COUNTY

INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

For the Year Ended June 30, 2013

2500 9th St. NW, Albuquerque, NM 87102 · 505.883.8788 · www.HL-cpas.com

STATE OF NEW MEXICO
DOÑA ANA COUNTY
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For The Year Ended June 30, 2013

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STATE OF NEW MEXICO
DOÑA ANA COUNTY
Official Roster
As of June 30, 2013

County Officials

Name	Title
Billy G. Garrett	Vice-Chair, Commissioner – District 1
Dr. David J. Garcia	Commissioner – District 2
Karen G. Perez	Chair, Commissioner – District 3
Wayne D. Hancock	Commissioner – District 4
Leticia Duarte-Benavidez	Commissioner – District 5

Administrative Officials

Sue Padilla	Interim County Manager
David Gutierrez	County Treasurer
Lynn Ellins	County Clerk
Andy Segovia	County Assessor
Alice M. Salcido	Probate Judge
Todd Garrison	County Sheriff

INDEPENDENT AUDITORS' REPORT

Mr. Hector H. Balderas, State Auditor and
The Board of County Commissioners
Doña Ana County
Las Cruces, New Mexico

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of Doña Ana County (the County), as of and for the year ended June 30, 2013, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental, nonmajor enterprise, internal service funds, and the budgetary comparisons for the major capital project funds, debt service funds, and all nonmajor funds presented as supplementary information in the accompanying combining and individual fund financial statements, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2013, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2013, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, nonmajor enterprise, and internal service fund of the County as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the major capital project funds, debt service funds, and all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-14 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the County's financial statements the combining and individual fund financial statements, the schedule of changes in assets and liabilities - agency funds, and the budgetary comparisons. The Schedule of Expenditures of federal awards as required by Office of Management and Budget *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the other schedules listed as "other supplemental information" in the table of contents, required by 2.2.2.NMAC* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *Schedule of Expenditures of federal awards and other schedules listed as "other supplemental information" in the table of contents, required by 2.2.2 NMAC* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other

additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the *Schedule of Expenditures and other schedules listed as "other supplemental information" in the table of contents required by 2.2.2 NMAC* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2013 on our consideration of *the County's* internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering *the County's* internal control over financial reporting and compliance.

Hinkle + Landers, P.C.
Albuquerque, NM
November 13, 2013

STATE OF NEW MEXICO
DOÑA ANA COUNTY
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2013

Doña Ana County's management discussion and analysis presents an overview of the County's financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with Doña Ana County's financial statements beginning on page 15.

FINANCIAL HIGHLIGHTS

- The County completed fiscal year 2013 with $316,372,548 in total assets; this is roughly a 3% decrease in assets when compared to the $327,138,037 in fiscal year 2012. Total Liabilities for net position decreased by roughly 31% or $21,390,180 to $47,172,768; while Total Net Position increased slightly more than 4% percent or $10,624,691 to complete the fiscal year at $269,199,780.

- Net Position for Governmental Activity increased 7% or $14,148,760 to end the fiscal year at $230,882,012; while Business-Type Activities decreased by 8 % or $3,524,069 for a fiscal year net position balance of $38,317,768. Overall revenues increased by 3% to $122,105,830 and expenditures decreased by roughly 30% to $109,221,521.

- The County's financial analysis of County Governmental Funds indicates a decrease in total assets of $14,094,133 or 14% to $85,178,191; total liabilities decreased by $2,583,152 or 19%, while total fund balance decreased by $11,510,981 or 13%.

- On February 10, 2005, Doña Ana County and the City of Sunland Park entered into a Memorandum of Understanding (DAC #05-259) and an Interim JPA (DAC #05-260) for the purposes of combining all the City water and wastewater facilities and operations with certain defined County water and wastewater facilities and designating subdivision, zoning, planning and platting jurisdiction within a certain designated interim service area. These agreements were superseded by JPA, DAC #09-191, enacted February 24, 2009-establishes independent Joint Authority (CRRUA) with a 20 year term

- Doña Ana County received a $5,120,800 Water Project Loan/Grant from New Mexico Finance Authority. The project consists of constructing an arsenic treatment facility in the Santa Teresa Border Region. In fiscal year 2013, $2,241,291 of the grant has been expended on construction.

- Doña Ana County received $2,535,000 in Local Economic Development Act Funding from the New Mexico Economic Development Department. Of that amount, $2,135,000 was received for Water System, Wastewater System, and Fire Suppression Improvements and $400,000 for Revitalization of the Santa Teresa Distribution Center. In fiscal year 2013, $748,182 has been expended on water system improvements and $400,000 for the distribution center revitalization.

- The County defeased the GRT Revenue Bond Series 2003 through the issuance of the GRT Refunding Revenue Bonds, Series 2012.

- Total bonded debt at June 30, 2013 for the County was $28,515,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

The *Statement of Activities* presents information showing how the County's net position changed during fiscal year 2013. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

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

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

Governmental Funds

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

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

governmental funds and governmental activities.

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

The basic governmental fund financial statements begin on page 15 of this report.

Proprietary Fund

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

The basic proprietary fund financial statements begin on page 26 of this report.

Fiduciary Funds

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

The basic fiduciary fund financial statements begin on page 34 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-61 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found starting on page 62 of this report.

The combining statements referred to earlier in connection with Nonmajor funds and Nonmajor proprietary funds are presented in the supplementary information section of this report. Combining schedules can be found on pages 65-132 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Broad Overview of Finances)

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

Dona Ana County Condensed
Schedule of Net Position
As of June 30, 2013 and 2012

		2013 Governmental Activities	2012 Governmental Activities	2013 Business-Type Activities	2012 Business-Type Activities	2013 Total Primary Government	2012 Total Primary Government
Assets:							
Current and other assets	$	85,015,279	99,420,629	1,018,050	2,484,923	86,033,329	101,905,552
Capital assets		188,770,358	180,816,155	41,568,861	44,416,330	230,339,219	225,232,485
Total Assets		273,785,637	280,236,784	42,586,911	46,901,253	316,372,548	327,138,037
Liabilities:							
Current liabilities		13,601,145	13,345,159	506,568	1,084,256	14,107,713	14,429,415
Non-Current liabilities		29,302,480	50,158,373	3,762,575	3,975,160	33,065,055	54,133,533
Total Liabilities		42,903,625	63,503,532	4,269,143	5,059,416	47,172,768	68,562,948
Net Position:							
Net investment in capital assets		157,391,933	145,751,608	37,632,903	38,800,588	195,024,836	184,552,196
Restricted for:							
Other purposes		32,568,140	30,238,110	-	1,490,212	32,568,140	31,728,322
Unrestricted		40,921,939	40,743,534	684,865	1,551,037	41,606,804	42,294,571
Total net position		230,882,012	216,733,252	38,317,768	41,841,837	269,199,780	258,575,089
Total Liabilities and Net Position	$	273,785,637	280,236,784	42,586,911	46,901,253	316,372,548	327,138,037

The largest portion of the County's net position reflects its investment in capital assets (i.e., land, land improvements, buildings, equipment, and utility infrastructure); less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the County's investment in its capital assets is reported net of related debt, it should be noted that their debt needed to be repayed must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental Activities

Governmental activities decreased the County's net position by $14,148,760 to $230,882,012.

Decrease of net position was predominantly due to the payment litigation of Slevin case of $9.5 million.

In addition an increase of $5.2 million of payroll expense due to the Equity Adjustment Study conducted this fiscal year.

On June 1, 2004, the County and the City of Las Cruces terminated the lease of the County and City-owned hospital to Memorial Medical Center, The. (MMCI, a non-profit corporation) and executed a new 40-year lease to Province Healthcare, Inc. (PHI), now taken over by Life Point. The 40 year lease was prepaid. The County and City each received half of MMCI's assets from the resulting liquidation of the corporation. More detailed information about the hospital lease is presented on page 59, Note 12 to the financial statements.

Business-Type Activities

A modular building was purchased to be located at the South Central Wastewater Treatment Plant in 2013. The building will provide the space to work efficiently and safely. Currently the County has 60-70 submersible pumps countywide. Every year the County purchases submersibles sewage pumps for replacements. In fiscal year 2013 the County spent $37K on these improvements. Construction continues on water and wastewater utilities for the County.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
MANAGEMENT DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2013

Dona Ana County Condensed
Summary of Changes in Net Position
For the Years Ended June 30, 2013 and 2012

	2013 Governmental Activities	2012 Governmental Activities	2013 Business-Type Activities	2012 Business-Type Activities	2013 Total Primary Government	2012 Total Primary Government
Revenues						
Program Revenues						
Changes for Services	$ 13,402,257	15,027,069	1,176,012	1,487,948	14,578,269	16,515,017
Operating Grants and Contributions	17,956,804	19,610,763	289,884	1,529,489	18,246,688	21,140,252
Capital Grants and Contributions	4,082,588	4,459,994	-	-	4,082,588	4,459,994
General Revenue						
Taxes, Penalties and interest	75,896,502	73,669,256	-	-	75,896,502	73,669,256
Investment Income	665,684	1,131,337	5,580	6,806	671,264	1,138,143
Other Revenue	8,570,963	2,208,674	59,556	(371,551)	8,630,519	1,837,123
Total Revenue	120,574,798	116,107,093	1,531,032	2,652,692	122,105,830	118,759,785
Expenses						
General Governmental	26,460,118	46,188,656	-	-	26,460,118	46,188,656
Public Safety	45,035,017	48,369,892	-	-	45,035,017	48,369,892
Public Works	18,790,126	22,772,314	-	-	18,790,126	22,772,314
Health and Welfare	13,626,502	22,265,856	-	-	13,626,502	22,265,856
Cultural Recreation	136,268	70,605	-	-	136,268	70,605
Bond Interest	1,973,112	1,994,777	-	-	1,973,112	1,994,777
Fiscal Agent's Fees	12,532	7,897	-	-	12,532	7,897
Housing Assistance	-	-	-	1,961,248	-	1,961,248
Water	-	-	-	9,966,121	-	9,966,121
Wastewater	-	-	2,961,503	2,984,993	2,961,503	2,984,993
Other utility services	-	-	226,343	229,257	226,343	229,257
Total Expenses	106,033,675	141,669,997	3,187,846	15,141,619	109,221,521	156,811,616
Increase in net position before transfers	14,541,123	(25,562,904)	(1,656,814)	(12,488,927)	12,884,309	(38,051,831)
Transfers	(392,363)	(580,346)	392,363	580,346	-	-
Change in Net Assets	14,148,760	(26,143,250)	(1,264,451)	(11,908,581)	12,884,309	(38,051,831)
Net Position-Beginning of year	216,733,252	249,060,347	41,841,837	47,566,573	258,575,089	296,626,920
Restatements of net position	-	(6,183,845)	(2,259,618)	6,183,845	(2,259,618)	-
Net Position-Beginning of year, restated	216,733,252	242,876,502	39,582,219	53,750,418	256,315,471	296,626,920
Net Position-End of year	$ 230,882,012	216,733,252	38,317,768	41,841,837	269,199,780	258,575,089

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

GOVERNMENTAL FUNDS

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, Unreserved Fund Balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The table above has not been updated for GASB 54 presentation due to the comparative nature of the table. Specific information related to the application of GASB 54 to the major and non-major governmental funds is disclosed in the audit in Note 1.

Dona Ana County
Condensed Balance Sheet of Governmental Funds
As of June 30, 2013 and 2012

		2013 General Fund	2012 General Fund	2013 Health Services (SLAIG)	2012 Health Services (SLAIG)	2013 County Flood Commission	2012 County Flood Commission	2013 Fire Districts	2012 Fire Districts
Assets									
Pooled Cash and investment	$	39,559,134	49,471,301	589,645	661,668	9,243,992	8,572,973	8,399,719	9,356,320
Interest receivable		257,664	216,878	607	672	3,678	2,780	3,342	3,034
Taxes receivable, net allowance		6,919,370	6,913,638	-	-	265,235	267,246	333,348	302,381
Accounts receivable, net		133,835	95,322	-	-	-	-	-	350
Intergovernmental receivables		291,460	239,616	-	18,000	3,572	17,284	-	-
Due from other funds		848,399	2,951,971	-	-	-	-	-	-
Inventories and prepaids		13,238	567,092	-	-	-	-	-	-
Bonds receivable		-	-	-	-	-	-	-	-
Total Assets	$	48,023,100	60,455,818	590,252	680,340	9,516,477	8,860,283	8,736,409	9,662,085
Liabilities and Fund Balance									
Liabilities									
A/P, accruals and other liabilities	$	4,632,099	2,311,814	247,522	188,608	26,116	39,370	162,819	34,868
Deferred revenues		3,290,216	5,489,378	-	71,793	226,368	236,689	-	18,725
Total Liabilities		7,922,315	7,801,192	247,522	260,401	252,484	276,059	162,819	53,593
Fund Balance									
Reserved		13,238	567,092	-	-	-	-	-	-
Unreserved		40,087,547	52,087,534	342,730	419,939	9,263,993	8,584,224	8,573,590	9,608,492
Total Fund Balances		40,100,785	52,654,626	342,730	419,939	9,263,993	8,584,224	8,573,590	9,608,492
Total Liabilities and Fund Balance	$	48,023,100	60,455,818	590,252	680,340	9,516,477	8,860,283	8,736,409	9,662,085

		2013 Debt Service Fund	2012 Debt Service Fund	2013 Nonmajor Governmental Funds	2012 Nonmajor Governmental Funds	2013 Total Governmental Funds	2012 Total Governmental Funds
Assets							
Pooled Cash and investment	$	6,505,982	6,331,168	5,893,533	6,098,663	70,192,005	80,492,093
Interest receivable		23,667	23,644	2,120	1,797	291,078	248,805
Taxes receivable, net allowance		54,781	58,846	3,726,115	2,410,018	11,298,849	9,952,129
Accounts receivable, net		-	-	637,282	336,426	771,117	432,098
Intergovernmental receivables		-	-	1,468,473	4,353,236	1,763,505	4,628,136
Due from other funds		-	-	-	-	848,399	2,951,971
Inventories and prepaids		-	-	-	-	13,238	567,092
Bonds receivable		-	-	-	-	-	-
Total Assets	$	6,584,430	6,413,658	11,727,523	13,200,140	85,178,191	99,272,324
Liabilities and Fund Balance							
Liabilities							
A/P, accruals and other liabilities	$	316,187	369,129	1,559,533	4,257,382	6,944,276	7,201,171
Deferred revenues		47,011	52,240	-	20,727	3,563,595	5,889,552
Total Liabilities		363,198	421,369	1,559,533	4,278,109	10,507,871	13,090,723
Fund Balance							
Reserved		-	-	-	-	13,238	567,092
Unreserved		6,221,232	5,992,289	10,167,990	8,922,031	74,657,082	85,614,509
Total Fund Balances		6,221,232	5,992,289	10,167,990	8,922,031	74,670,320	86,181,601
Total Liabilities and Fund Balance	$	6,584,430	6,413,658	11,727,523	13,200,140	85,178,191	99,272,324

As of the end of fiscal year 2013, the County's governmental funds reported combined ending fund balances of $74,670,320 a decrease of $11,510,981 in comparison with the prior year. The general fund ending fund balance at the end of fiscal year 2013 is reported at $40,100,785, which is decrease of $12,553,841.

Dona Ana County
Condensed Statement of Revenues, Expenditures, And Changes In Fund Balances
As of June 30, 2013 and 2012

		2013 General Fund	2012 General Fund	2013 Health Services (SLAIG)	2012 Health Services (SLAIG)	2013 County Flood Commission	2012 County Flood Commission	2013 Fire Districts	2012 Fire Districts
Operating									
Total Revenues	$	70,144,597	69,352,952	11,764,029	11,845,743	2,134,979	2,075,204	3,377,506	3,280,253
Total Expenditures		(81,455,695)	(74,808,400)	(8,072,961)	(8,382,755)	(1,455,210)	(963,466)	(4,412,408)	(2,922,817)
Other Financing Sources									
Issuance of long-term debt		-	1,100,769	-	-	-	-		-
Transfers In		47,083,262	37,828,758	-	-	-	-	1,800,000	1,790,000
Transfers Out		(48,326,005)	(40,829,099)	(3,768,277)	(7,759,688)	-	-	(1,800,000)	(1,790,000)
Total Other Financing Sources/(Uses)		(1,242,743)	(1,899,572)	(3,768,277)	(7,759,688)	-	-	-	-
Net Changes in Fund Balance		(12,553,841)	(7,355,020)	(77,209)	(4,296,700)	679,769	1,111,738	(1,034,902)	357,436
Fund balance-Beginning of year		52,654,626	60,009,646	419,939	4,716,639	9,594,224	7,472,486	9,608,492	9,251,056
Restatements of fund balance		-	-	-	-	-	-	-	-
Fund balance-Beginning of year, restated		52,654,626	60,009,646	419,939	4,716,639	9,594,224	7,472,486	9,608,492	9,251,056
Fund balance-End of year	$	40,100,785	52,654,626	342,730	419,939	10,273,993	8,584,224	8,573,590	9,608,492

		2013 Debt Service Fund	2012 Debt Service Fund	2013 Nonmajor Governmental Funds	2012 Nonmajor Governmental Funds	2013 Total Governmental Funds	2012 Total Governmental Funds
Operating							
Total Revenues	$	1,933,513	1,570,853	22,808,099	23,480,528	112,162,723	111,605,533
Total Expenditures		(10,453,778)	(5,244,414)	(20,945,289)	(28,882,802)	(126,795,341)	(121,204,654)
Other Financing Sources							
Issuance of long-term debt		4,870,000	-	-	1,024,160	4,870,000	2,124,929
Transfers In		4,241,899	3,873,283	656,247	3,323,874	53,781,408	46,815,915
Transfers Out		(362,691)	-	(1,272,797)	(1,067,474)	(55,529,770)	(51,446,261)
Total Other Financing Sources/(Uses)		8,749,208	3,873,283	(616,550)	3,280,560	3,121,638	(2,505,417)
Net Changes in Fund Balance		228,943	199,722	1,246,260	(2,121,714)	(11,510,980)	(12,104,538)
Fund balance-Beginning of year		5,992,289	5,792,567	8,921,730	11,043,445	87,191,300	98,285,839
Restatements of fund balance		-	-	-	-	-	-
Fund balance-Beginning of year, restated		5,992,289	5,792,567	8,921,730	11,043,445	87,191,300	98,285,839
Fund balance-End of year	$	6,221,232	5,992,289	10,167,990	8,921,730	75,680,320	86,181,300

Proprietary Funds

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

Total net position of proprietary funds at the end of the year amounted to $38,317,767.

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

Dona Ana County
Condensed Statement of Revenues, Expenditures, And Changes In Fund Net Position
For The Years Ended June 30, 2013 and 2012

	2013 NMED County Utilities	2012 NMED County Utilities	2013 South Central Wastewater	2012 South Central Wastewater
Total Operating Revenues	$ -	-	860,745	947,014
Total Operating Expenditures	(144,810)	(145,207)	(1,818,497)	(1,789,367)
Net Income From Operations	(144,810)	(145,207)	(957,752)	(842,353)
Non-Operating Revenue (Expenses)	212,374	209,284	274	(1,424)
Net Income	67,564	64,077	(957,478)	(843,777)
Net Transfers in/(out)	(1,456)	8,046	386,287	386,412
Change in Net Position	66,108	72,123	(571,191)	(457,365)
Net Position-Beginning of year	1,585,332	1,513,210	20,264,710	20,722,075
Restatements of net position	-	-	111,153	-
Net Position-Beginning of year, restated	1,585,332	1,513,210	20,375,863	20,722,075
Net Position-End of year	$ 1,651,440	1,585,333	19,804,672	20,264,710

	2013 Nonmajor Enterprise Funds	2012 Nonmajor Enterprise Funds	2013 Total Enterprise Funds	2012 Total Enterprise Funds	2013 Internal Service Fund	2012 Internal Service Fund
Total Operating Revenues	$ 374,823	413,056	1,235,568	1,360,070	2,125,757	2,118,067
Total Operating Expenditures	(1,143,144)	(2,762,781)	(3,106,451)	(4,697,355)	(3,495,023)	(2,487,827)
Net Income From Operations	(768,321)	(2,349,725)	(1,870,883)	(3,337,285)	(1,369,266)	(369,760)
Non-Operating Revenue (Expenses)	1,421	784,037	214,069	991,897	-	-
Net Income	(766,900)	(1,565,688)	(1,656,814)	(2,345,388)	(1,369,266)	(369,760)
Net Transfers in/(out)	7,532	137,843	392,363	532,301	1,356,000	4,050,000
Change in Net Position	(759,368)	(1,427,845)	(1,264,451)	(1,813,087)	(13,266)	3,680,240
Net Position-Beginning of year	19,991,794	15,235,794	41,841,836	37,471,079	4,648,147	967,907
Restatements of net position	(2,370,771)	6,183,845	(2,259,618)	6,183,845	-	-
Net Position-Beginning of year, restated	17,621,023	21,419,639	39,582,218	43,654,924	4,648,147	967,907
Net Position-End of year	$ 16,861,655	19,991,794	38,317,767	41,841,837	4,634,881	4,648,147

GENERAL FUND BUDGETARY ANALYSIS

- The General Fund revenue budget increased $41,500 from $71,482,200 to a final budget of $71,523,700.
- The County's General Fund actual revenues at fiscal year-end totaled $69,888,452 versus a budget of $71,523,700 and were under budget by $1,635,248.
- The General Fund expenditure budget increased approximately $9,583,785 from $78,913,402 to a final budget of $88,497,187. This increase was due to operational expenses and acceptance of additional road projects.
- The County's General Fund expenditure budget at fiscal year-end totaled $88,497,187 while actual expenditures totaled $81,323,238 or $7,173,949 under budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Construction was completed on the new Fleet Building, the La Mesa fire station and the Emergency & Hazmat Response Station. All three of the costs were transferred from the Governmental Type Construction-In-Progress account to the Buildings & Structures capital asset account in fiscal year 2013.

Construction was also completed on Well #3 in Santa Teresa. The costs were transferred from both the Governmental and Business Type Construction-In-Progress accounts to the Business Type Infrastructure capital asset account in fiscal year 2013.

Long-Term Debt

The County's outstanding notes and bonded debt decreased by $3,893,145 or 10% during the fiscal year 2013. Notes payable decreased by $293,145 or 4.13%. Bonded debt decreased by $3,600,000 or 10% during the fiscal year.

At the end of fiscal year 2013, the County had total long-term debt outstanding to various agencies of $35,314,383 or a 9% ($3,893,145) decrease from the prior fiscal year.

Dona Ana County
Condensed Schedule of Outstanding Debt
As of June 30, 2013 and 2012

		Governmental Activities		Business-Type Activities		Total Activity	
		2013	2012	2013	2012	2013	2012
Revenue Bonds	$	22,980,000	25,630,000	-	-	22,980,000	25,630,000
Special Assessment Bonds		4,995,000	5,415,000	-	-	4,995,000	5,415,000
General Obligation Bonds		540,000	1,070,000	-	-	540,000	1,070,000
Notes Payable		2,863,425	2,949,546	3,935,958	4,142,982	6,799,383	7,092,528
Total Outstanding Debt	$	31,378,425	35,064,546	3,935,958	4,142,982	35,314,383	39,207,528

Additional information on the County's debt can be found in Note 6 beginning on page 49 of this report.

Economic Outlook

Recovery from the recession has been slow and the slow pace of recovery is expected to continue in the near term. Doña Ana County has experienced employment growth of approximately 1.1% in early 2013, primarily in the private sector. A number of employers have announced new facilities or expansion of existing facilities in the County. Some of these businesses are related to the over $400 million Union Pacific rail facility, which is currently under construction. Spaceport America, just to the north of the County, has announced two major anchor tenants, Virgin Galactic and SpaceX at its recently completed facility. The city of Las Cruces, the largest in the County, has recently surpassed 100,000 in population. By achieving this population milestone, the city is expected to become a more attractive location for major retailers and restaurants.

Property taxes, a major revenue for the County, have continued to experience growth. Assessed value grew more slowly in the past year. Residential assessed value increased 1.4%, from 2012 to 2013, and non-residential assessed value increasing 0.9%. Growth rates for nonresidential properties were held down by reductions in the value of vacant land. Assessed value growth is projected to remain modest over the next couple of years. The projected growth rate is 1.5%.

Gross receipts taxes (GRT) have grown slightly at approximately 2.8% over prior year levels. Growth is expected to remain modest, over the next couple of years, at 3%. The County currently receives hold harmless payments on most of its GRTs. The hold harmless payments kept New Mexico counties and municipalities whole, after GRT was eliminated on certain food items and medical services. The State Legislature voted, earlier this year, to phase out hold harmless payments by 6-7% per year, from 2015 through 2029, when the payments would be totally eliminated. The County's GRT will be reduced approximately $118,000 in the first year. The impact will rise to approximately $2 million per year by 2029.

Economic Prosperity:

Doña Ana County's economy is the fastest growing in New Mexico. A mix of service related industries account for this growth. In the last decade more than 31,000 became new residents making Las Cruces one of the fastest growing in the state. Doña Ana County has the fastest growing economies in New Mexico.

REQUEST FOR INFORMATION

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF NET POSITION
AS OF JUNE 30, 2013

		Primary Government		
		Governmental Activities	Business-Type Activities	Total
Assets				
Current assets:				
Cash and cash equivalents	$	32,551,773	913,514	33,465,287
Investments		37,824,018	-	37,824,018
Receivables, net		1,073,142	104,240	1,177,382
Taxes receivables		11,298,849	-	11,298,849
Intergovernmental receivables		1,763,505	-	1,763,505
Other receivables		291,078	296	291,374
Inventory and prepaid expenses		99,914	-	99,914
Total current assets		84,902,279	1,018,050	85,920,329
Non-current assets:				
Land and construction in progress		23,931,967	697,253	24,629,220
Other capital assets, net of accumulated depreciation		164,838,391	40,871,608	205,709,999
Total non-current assets		188,770,358	41,568,861	230,339,219
Total assets		273,672,637	42,586,911	316,259,548
Liabilities				
Current liabilities:				
Accounts payable		2,312,513	34,891	2,347,404
Accrued payroll liabilities		1,574,377	794	1,575,171
Accrued interest payable		328,069	24,461	352,530
Bonds and notes payable		3,936,641	211,165	4,147,806
Compensated absences		3,101,161	62,969	3,164,130
Unearned revenue		1,976,476	131,084	2,107,560
Other liabilities		6,071	41,204	47,275
Total current liabilities		13,235,308	506,568	13,741,876
Long-term liabilities:				
Compensated absences - long-term portion		1,860,696	37,782	1,898,478
Bonds and notes payable - long-term portion		27,441,784	3,724,793	31,166,577
Total long-term liabilities		29,302,480	3,762,575	33,065,055
Total liabilities		42,537,788	4,269,143	46,806,931
Net position				
Net investment in capital assets		157,391,933	37,632,903	195,024,836
Restricted for:				
Other purposes		32,568,140	-	32,568,140
Unrestricted		41,174,776	684,865	41,859,641
Total net position	$	231,134,849	38,317,768	269,452,617

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

		Program Revenues			Net (Expenses), Revenues, and Changes in Net Position		
					Primary Government		
Functions/Program	Expenses	Charges for services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Governmental Activities:							
General government	$ 26,488,657	12,538,372	2,430,529	-	(11,519,756)	-	(11,519,756)
Public safety	45,084,318	863,854	5,968,440	-	(38,252,024)	-	(38,252,024)
Public works	18,810,369	31	6,781	4,082,588	(14,720,969)	-	(14,720,969)
Health and welfare	13,641,272	-	9,551,054	-	(4,090,218)	-	(4,090,218)
Cultural and recreation	136,415	-	-	-	(136,415)	-	(136,415)
Debt service interest	1,973,112	-	-	-	(1,973,112)	-	(1,973,112)
Fiscal agent's fees	12,532	-	-	-	(12,532)	-	(12,532)
Total governmental activities	106,146,675	13,402,257	17,956,804	4,082,588	(70,705,026)	-	(70,705,026)
Business-Type Activities:							
Wastewater services	2,961,503	1,176,012	-	-	-	(1,785,491)	(1,785,491)
Other utility services	226,343	-	289,884	-	-	63,541	63,541
Total Business-type activities	3,187,846	1,176,012	289,884	-	-	(1,721,950)	(1,721,950)
Total primary government	$ 109,334,521	14,578,269	18,246,688	4,082,588	(70,705,026)	(1,721,950)	(72,426,976)

General Revenues:			
Taxes:			
Property taxes, levied for general purposes	$ 37,529,703	-	37,529,703
State shared taxes and fees	33,514,273	-	33,514,273
Payments in lieu of taxes	3,717,943	-	3,717,943
License and permits	340,884	-	340,884
Penalties and interest	1,134,583	-	1,134,583
Miscellaneous	9,320,495	59,556	9,380,051
Gain/(loss) on disposition of capital assets	(724,579)	-	(724,579)
Investment earnings	665,684	5,580	671,264
Operating transfers, net	(392,363)	392,363	-
Total general revenues and transfers	85,106,623	457,499	85,564,122
Change in net position	14,401,597	(1,264,451)	13,137,146
Net position, beginning	216,733,252	41,841,837	258,575,089
Restatements	-	(2,259,618)	(2,259,618)
Net position, beginning restated	216,733,252	39,582,219	256,315,471
Net position, ending	$ 231,134,849	38,317,768	269,452,617

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

STATE OF NEW MEXICO
DONA ANA COUNTY
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2013

			Special Revenue Funds					
		General Fund	Health Services (SLIAG)	County Flood Commission	Fire Districts	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	$	1,735,116	589,645	9,243,992	8,399,719	6,505,982	5,893,533	32,367,987
Investments		37,824,018	-	-	-	-	-	37,824,018
Accounts receivables								
Receivables, net		133,835	-	-	-	-	637,282	771,117
Taxes receivable		6,919,370	-	265,235	333,348	54,781	3,726,115	11,298,849
Intergovernmental receivables		291,460	-	3,572	-	-	1,468,473	1,763,505
Interest receivable		257,664	607	3,678	3,342	23,667	2,120	291,078
Total accounts receivable		7,602,329	607	272,485	336,690	78,448	5,833,990	14,124,549
Due from other funds		848,399	-	-	-	-	-	848,399
Prepaid expenses & inventories		13,238	-	-	-	-	-	13,238
Other assets		-	-	-	-	-	-	-
Total assets	$	48,023,100	590,252	9,516,477	8,736,409	6,584,430	11,727,523	85,178,191
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	$	1,390,778	95,068	5,240	136,216	(4,573)	610,124	2,232,853
Accrued payroll liabilities		1,452,197	37,729	18,626	-	-	43,854	1,552,406
Accrued interest payable		5,059	-	2,250	-	320,760	-	328,069
Due to other funds		-	-	-	-	-	848,400	848,400
Deposits		-	-	-	-	-	-	-
Unearned revenue		1,777,994	114,725	-	26,603	-	57,155	1,976,477
Other liabilities		6,071	-	-	-	-	-	6,071
Total liabilities		4,632,099	247,522	26,116	162,819	316,187	1,559,533	6,944,276
Deferred inflows of resources		3,290,216	-	226,368	-	47,011	-	3,563,595
FUND BALANCES								
Nonspendable		13,238	-	-	-	-	-	13,238
Restricted		452,787	-	9,263,993	8,573,590	4,707,297	9,570,473	32,568,140
Committed		1,251,109	-	-	-	1,539,301	351,110	3,141,520
Assigned		8,475,286	342,730	-	-	-	7,474	8,825,490
Unassigned		29,908,365	-	-	-	(25,366)	238,933	30,121,932
Total Fund Balance		40,100,785	342,730	9,263,993	8,573,590	6,221,232	10,167,990	74,670,320
Total liabilities deferred inflows of resources, and fund balances	$	48,023,100	590,252	9,516,477	8,736,409	6,584,430	11,727,523	85,178,191

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

STATE OF NEW MEXICO
DONA ANA COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
TO STATEMENT OF NET POSITION
AS OF JUNE 30, 2013

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

Total fund balance - total governmental funds	$	74,670,320
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet (less Internal Service Funds).		184,531,884
Internal service funds are used by management to charge the cost of certain activities, such as insurance and fleet management to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position. Internal Service Fund balances not included in other reconciling items:		4,634,881
Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet:		
Bonds and notes payable		(27,441,784)
Compensated absences (less Internal Service Funds)		(1,832,778)
Other current liabilities (bonds payable) are not available to pay for current period expenditures and therefore are deferred in the funds:		
Bonds payable		(3,936,641)
Compensated absences (less Internal Service Funds)		(3,054,630)
Rounding		1
In order to convert to the full accrual basis of accounting, it is necessary to recognize deferred inflows of property tax revenue as revenue.		3,563,596
Net position of governmental activities	$	231,134,849

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

STATE OF NEW MEXICO
DONA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

		Special Revenue Funds					
	General Fund	Health Services (SLIAG)	County Flood Commission	Fire Districts	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes:							
Property taxes	$ 37,090,511	-	440	-	552,156	-	37,643,107
General sales and use taxes	14,432,468	2,126,279	2,055,815	1,936,068	-	12,880,859	33,431,489
Payment in lieu of tax	2,843,324	-	-	-	874,619	-	3,717,943
Penalties and interest	1,227,194	-	-	-	-	55	1,227,249
Licenses and permits	340,884	-	-	-	-	-	340,884
Intergovernmental revenue - state	674,942	-	6,781	1,368,922	-	5,450,773	7,501,418
Intergovernmental revenue - federal	17,812	-	-	-	-	2,829,234	2,847,046
Charges for services	10,062,019	-	-	-	-	1,098,939	11,160,958
Contributions/donations private services	2,580	9,539,054	-	-	-	-	9,541,634
Investment earnings	344,681	4,343	64,907	67,851	140,901	43,001	665,684
Rents and royalties	337,284	-	-	4,200	-	-	341,484
Other revenue	2,770,898	94,353	7,036	465	365,837	505,238	3,743,827
Total revenues	70,144,597	11,764,029	2,134,979	3,377,506	1,933,513	22,808,099	112,162,723
EXPENDITURES							
Current:							
General government	23,214,609	-	-	-	-	170,895	23,385,504
Public safety	47,931,113	-	-	1,392,052	-	7,518,563	56,841,728
Public works	8,497,713	-	973,125	-	-	(253,064)	9,217,774
Health and welfare	310,159	7,993,029	-	-	-	6,740,729	15,043,917
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal payments	101,464	-	128,707	-	8,490,553	-	8,720,724
Interest payments	6,613	-	15,806	-	1,950,693	-	1,973,112
Fiscal agent's fees	-	-	-	-	12,532	-	12,532
Capital Outlay:							
Capital Outlay	1,394,024	79,932	337,572	3,020,356	-	6,768,166	11,600,050
Total Expenditures	$ 81,455,695	8,072,961	1,455,210	4,412,408	10,453,778	20,945,289	126,795,341

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

STATE OF NEW MEXICO
DONA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

			Special Revenue Funds					
		General Fund	Health Services (SLIAG)	County Flood Commission	Fire Districts	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Excess (deficiency) of revenues over expenditures	$	(11,311,098)	3,691,068	679,769	(1,034,902)	(8,520,265)	1,862,810	(14,632,618)
OTHER FINANCING SOURCES (USES)								
Proceeds from issuance of long-term capital-related debt		-	-	-	-	4,870,000	-	4,870,000
Transfers in		47,083,262	-	-	1,800,000	4,241,899	656,247	53,781,408
Transfers out		(48,326,005)	(3,768,277)	-	(1,800,000)	(362,691)	(1,272,797)	(55,529,770)
Total other financing sources (uses)		(1,242,743)	(3,768,277)	-	-	8,749,208	(616,550)	3,121,638
Net change in fund balance		(12,553,841)	(77,209)	679,769	(1,034,902)	228,943	1,246,260	(11,510,980)
Fund balances-beginning of year		52,654,626	419,939	8,584,224	9,608,492	5,992,289	8,921,730	86,181,300
Restatements		-	-	-	-	-	-	-
Fund balances-beginning of year, as restated		52,654,626	419,939	8,584,224	9,608,492	5,992,289	8,921,730	86,181,300
Fund balances-end of the year	$	40,100,785	342,730	9,263,993	8,573,590	6,221,232	10,167,990	74,670,320

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

STATE OF NEW MEXICO
DONA ANA COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Amount reported for governmental activities in the statement of activities are different because:		
Net change in fund balance - total governmental funds	$	(11,510,980)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital expenditures recorded in capital outlay		11,600,050
Capital assets received as donations		36,845
Capital expenditures recorded in other expense lines		11,129,876
In the Statement of Activities, a loss is recorded for assets that are removed from service that are not fully depreciated. Thus, the change in net position differs from the change in fund balance by the amount of loss recorded for deleted capital assets.		(724,579)
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore depreciation expense is not reported as expenditure in governmental funds.		(16,686,690)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet management to individual funds. The net change of the internal service funds resulting from transactions not recorded with governmental funds.		(13,266)
The issuance of long-term debt (e.g. bonds, notes, capital leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.		
Change in noncurrent and current accrued compensated absences		(239,065)
Difference between contingent liability accruals		17,000,000
Issuance of long-term debt		(5,034,603)
Principal payments on long-term debt payable		8,720,724
Other reclassifications are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting to show the revenue earned from the current year's tax levy.		123,285
Change in net position of governmental activities	$	14,401,597

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	52,202,179	52,202,179	51,656,627	(545,552)
Payment-in-Lieu-of-taxes		1,760,000	1,760,000	2,843,324	1,083,324
Licenses and permits		368,276	368,276	340,884	(27,392)
Intergovernmental revenue and grants		1,116,896	1,158,396	602,806	(555,590)
Charges for services		12,868,766	12,868,766	10,047,826	(2,820,940)
Investment earnings		634,042	634,042	347,222	(286,820)
Other revenue		2,532,041	2,532,041	4,049,763	1,517,722
Total revenues		71,482,200	71,523,700	69,888,452	(1,635,248)
EXPENDITURES					
Current:					
Personnel costs		48,396,181	48,409,321	42,125,965	6,283,356
Operating costs		27,550,006	36,777,422	37,699,995	(922,573)
Capital outlay		2,796,124	3,139,353	1,394,024	1,745,329
Debt Service:					
Principal payments		171,091	171,091	103,254	67,837
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		78,913,402	88,497,187	81,323,238	7,173,949
Excess (deficiency) of revenues over (under) expenditures		(7,431,202)	(16,973,487)	(11,434,786)	(5,538,701)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		37,583,263	47,083,263	47,083,263	-
Transfers out		(38,625,622)	(48,326,005)	(48,326,005)	-
Total other financing sources (uses)		(1,042,359)	(1,242,742)	(1,242,742)	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		(8,473,561)	(18,216,229)	(12,677,528)	(5,538,701)
Budgeted cash carryover		8,473,561	18,216,229		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	(12,677,528)
To adjust applicable revenue accruals and deferrals		256,144
To adjust applicable expenditure accruals		(132,457)
Change in net position (GAAP basis)	$	(12,553,841)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HEALTH SERVICES (SLIAG) - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ 2,288,225	2,288,225	2,126,279	(161,946)
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	19,678	19,678	60,932	41,254
Charges for services	-	-	-	-
Investment earnings	52,422	52,422	4,408	(48,014)
Other revenue	9,588,788	9,588,788	9,633,407	44,619
Total revenues	11,949,113	11,949,113	11,825,026	(124,087)
EXPENDITURES				
Current:				
Personnel costs	1,638,515	1,681,931	1,355,133	326,798
Operating costs	6,492,440	6,369,024	6,694,191	(325,167)
Capital outlay	6,000	86,000	79,932	6,068
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	8,136,955	8,136,955	8,129,256	7,699
Excess (deficiency) of revenues over (under) expenditures	3,812,158	3,812,158	3,695,770	116,388
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,768,277)	(3,768,277)	(3,768,277)	-
Total other financing sources (uses)	(3,768,277)	(3,768,277)	(3,768,277)	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	43,881	43,881	(72,507)	116,388
Budgeted cash carryover	-	-		
Total	$ 43,881	43,881		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ (72,507)
To adjust applicable revenue accruals and deferrals	(60,997)
To adjust applicable expenditure accruals	56,295
Change in net position (GAAP basis)	$ (77,209)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY FLOOD COMMISSION FUND - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	1,856,607	1,856,607	2,047,572	190,965
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		46,635	46,635	-	(46,635)
Charges for services		-	-	-	-
Investment earnings		80,354	80,354	64,009	(16,345)
Other revenue		30,150	30,150	7,036	(23,114)
Total revenues		2,013,746	2,013,746	2,118,617	104,871
EXPENDITURES					
Current:					
Personnel costs		644,637	644,637	578,367	66,270
Operating costs		853,820	853,820	552,510	301,310
Capital outlay		1,020,000	1,020,000	337,572	682,428
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		2,518,457	2,518,457	1,468,449	1,050,008
Excess (deficiency) of revenues over (under) expenditures		(504,711)	(504,711)	650,168	(1,154,879)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Total other financing sources (uses)		-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		(504,711)	(504,711)	650,168	(1,154,879)
Budgeted cash carryover		504,711	504,711		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	650,168
To adjust applicable revenue accruals and deferrals		16,362
To adjust applicable expenditure accruals		13,239
Change in net position (GAAP basis)	$	679,769

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FIRE DISTRICTS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	1,889,694	1,889,694	1,905,451	15,757
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		1,388,844	1,412,204	1,376,800	(35,404)
Charges for services		-	-	-	-
Investment earnings		106,433	106,433	67,543	(38,890)
Other revenue		4,200	4,200	4,666	466
Total revenues		3,389,171	3,412,531	3,354,460	(58,071)
EXPENDITURES					
Current:					
Personnel costs		-	-	-	-
Operating costs		3,869,006	3,333,229	1,290,704	2,042,525
Capital outlay		3,656,400	4,215,537	3,020,356	1,195,181
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		7,525,406	7,548,766	4,311,060	3,237,706
Excess (deficiency) of revenues over (under) expenditures		(4,136,235)	(4,136,235)	(956,600)	(3,179,635)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		1,800,000	1,800,000	1,800,000	-
Transfers out		(1,800,000)	(1,800,000)	(1,800,000)	-
Total other financing sources (uses)		-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		(4,136,235)	(4,136,235)	(956,600)	(3,179,635)
Budgeted cash carryover		4,136,235	4,136,235		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	(956,600)
To adjust applicable revenue accruals and deferrals		23,046
To adjust applicable expenditure accruals		(101,348)
Change in net position (GAAP basis)	$	(1,034,902)

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

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF NET POSITION
AS OF JUNE 30, 2013

		Business-Type Activities Enterprise Funds	
		NMED County Utilities	South Central Wastewater
ASSETS			
Current assets:			
Cash and cash equivalents	$	688,644	16,662
Investments		-	-
Receivable, net		-	73,253
Interest receivables		226	-
Other receivables		-	-
Deposits		-	-
Inventory		-	-
Due from other funds		-	-
Total current assets		688,870	89,915
Non-current assets:			
Restricted cash and cash equivalents		-	-
Restricted cash held in investments		-	-
Capital assets, net		1,844,547	22,070,199
Total non-current assets		1,844,547	22,070,199
Total assets	$	2,533,417	22,160,114
LIABILITIES			
Current liabilities:			
Accounts payable	$	-	18,251
Due to other funds		-	-
Bonds and notes payable		211,165	-
Accrued interest payable		4,638	13,801
Accrued payroll liabilities		-	514
Compensated absences		-	45,090
Other liabilities		-	29,990
Deposits		-	-
Unearned revenues		131,084	-
Total current liabilities		346,887	107,646
Non-current liabilities:			
Bonds and notes payable		535,090	2,220,742
Compensated absences		-	27,054
Total non-current liabilities		535,090	2,247,796
Total liabilities		881,977	2,355,442
NET POSITION			
Net investment in capital assets		1,098,292	19,849,457
Unrestricted		553,148	(44,785)
Total net position		1,651,440	19,804,672
Total liabilities and net position	$	2,533,417	22,160,114

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

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF NET POSITION
AS OF JUNE 30, 2013

		Business-Type Activities		Governmental Activities
		Total Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Fund Fleet
ASSETS				
Current assets:				
Cash and cash equivalents	$	208,208	913,514	183,786
Investments		-	-	-
Receivable, net		30,987	104,240	302,025
Interest receivables		70	296	-
Other receivables		-	-	-
Deposits		-	-	-
Inventory and prepaids		-	-	86,676
Due from other funds		-	-	-
Total current assets		239,265	1,018,050	572,487
Non-current assets:				
Restricted cash and cash equivalents		-	-	-
Restricted cash held in investments		-	-	-
Capital assets, net		17,654,113	41,568,859	4,238,474
Total non-current assets		17,654,113	41,568,859	4,238,474
Total assets	$	17,893,378	42,586,909	4,810,961
LIABILITIES				
Current liabilities:				
Accounts payable	$	16,640	34,891	79,660
Due to other funds		-	-	-
Bonds and notes payable		-	211,165	-
Accrued interest payable		6,022	24,461	-
Accrued payroll liabilities		280	794	21,971
Compensated absences		17,880	62,970	46,531
Other liabilities		11,214	41,204	-
Deposits		-	-	-
Unearned revenues		-	131,084	-
Total current liabilities		52,036	506,569	148,162
Non-current liabilities:				
Bonds and notes payable		968,959	3,724,791	-
Compensated absences		10,728	37,782	27,918
Total non-current liabilities		979,687	3,762,573	27,918
Total liabilities		1,031,723	4,269,142	176,080
NET POSITION				
Net investment in capital assets		16,685,154	37,632,903	4,238,474
Unrestricted		176,501	684,864	396,407
Total net position		16,861,655	38,317,767	4,634,881
Total liabilities and net position	$	17,893,378	42,586,909	4,810,961

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

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013

		Business-Type Activities Enterprise Funds	
		NMED County Utilities	South Central Wastewater
OPERATING REVENUES			
Charges for services	$	-	93,094
Charges for water services		-	71,248
Charges for sewerage service		-	653,192
Rents and royalties		-	-
Other revenue		-	43,211
Total operating revenues		-	860,745
OPERATING EXPENSES			
Personnel services -salaries and wages		-	247,365
Personnel services -employee benefits		-	103,843
Purchased professional and technical services		-	10,453
Utilities		-	153,312
Other operating expenses		-	420,047
Depreciation		144,810	883,477
Total operating expenses		144,810	1,818,497
Operating income (loss)		(144,810)	(957,752)
NON-OPERATING REVENUES (EXPENSES)			
Gain (loss) on sale of property		-	-
Grants-federal (not capital grants)		289,884	-
Grants -capital		-	-
Investment earnings		4,023	178
Interest expense -non-operating		(81,533)	96
Transfers to other governments		-	-
Total non-operating revenues (expenses)		212,374	274
Income (loss) before transfers		67,564	(957,478)
Transfers in		18,544	420,677
Capital transfer in		-	-
Capital transfer out		-	-
Transfers out		(20,000)	(34,390)
Total transfers in (out)		(1,456)	386,287
Change in net position		66,108	(571,191)
Beginning net position		1,585,332	20,264,710
Restatement		-	111,153
Beginning net position-as restated		1,585,332	20,375,863
Net position-end of the year	$	1,651,440	19,804,672

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

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013

		Business-Type Activities		Governmental Activities
		Total Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Fund Fleet
OPERATING REVENUES				
Charges for services	$	30,902	123,996	2,125,683
Charges for water services		-	71,248	-
Charges for sewerage service		327,576	980,768	-
Rents and royalties		-	-	-
Other revenue		16,345	59,556	74
Total operating revenues		374,823	1,235,568	2,125,757
OPERATING EXPENSES				
Personnel services -salaries and wages		112,443	359,808	480,673
Personnel services -employee benefits		59,028	162,871	198,652
Purchased professional and technical services		125,620	136,073	-
Utilities		68,360	221,672	11,879
Other operating expenses		52,040	472,087	2,741,234
Depreciation		725,653	1,753,940	62,585
Total operating expenses		1,143,144	3,106,451	3,495,023
Operating income (loss)		(768,321)	(1,870,883)	(1,369,266)
NON-OPERATING REVENUES (EXPENSES)				
Gain (loss) on sale of property		-	-	-
Grants-federal (not capital grants)		-	289,884	-
Grants -capital		-	-	-
Investment earnings		1,379	5,580	-
Interest expense -non-operating		42	(81,395)	-
Transfers to other governments		-	-	-
Total non-operating revenues (expenses)		1,421	214,069	-
Income (loss) before transfers		(766,900)	(1,656,814)	(1,369,266)
Transfers in		40,000	479,221	1,356,000
Capital transfer in		-	-	-
Capital transfer out		-	-	-
Transfers out		(32,468)	(86,858)	-
Total transfers in (out)		7,532	392,363	1,356,000
Change in net position		(759,368)	(1,264,451)	(13,266)
Beginning net position		19,991,794	41,841,836	4,648,147
Restatement		(2,370,771)	(2,259,618)	-
Beginning net position-as restated		17,621,023	39,582,218	4,648,147
Net position-end of the year	$	16,861,655	38,317,767	4,634,881

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

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

		Business-Type Activities Enterprise Funds	
		NMED County Utilities	South Central Wastewater
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$	(291,269)	779,286
Payments to employees		-	(352,754)
Payments to suppliers		(1,327)	(548,018)
Other receipts/(payments)		-	224,562
Net cash provided (used) by operating activities		(292,596)	103,076
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Intergovernmental HUD subsidy		-	-
Transfers to other governments-cash portion		-	-
Transfers from other funds		18,544	420,677
Operating subsidies and transfers to other funds		(20,000)	(34,390)
Net cash provided by (used for) noncapital financing activities		(1,456)	386,287
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital contributions		-	-
Purchase of capital assets		-	(511,845)
Proceeds from sale of capital assets		-	21,658
Proceeds from issuance of debt		-	-
Principal payments		(207,024)	-
Interest payments		(81,533)	96
Due to HACLC		-	-
Grant revenue		289,884	-
Utility deposit		-	-
Net cash provided by (used for) capital and related financing activities		1,327	(490,091)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sales and maturities of investments		-	-
Issuance of mortgages to homeowners		-	-
Repayment of mortgages received		-	-
Purchase of investments		-	-
Interest and dividends		4,023	178
Net cash provided by (used for) investing activities		4,023	178
Net increase/(decrease) in cash and cash equivalents		(288,702)	(550)
Balances - beginning of year		977,346	17,212
Balances - end of year	$	688,644	16,662

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

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

		Business-Type Activities Enterprise Funds	
		NMED County Utilities	South Central Wastewater
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:			
Operating income/(loss)	$	(144,810)	(957,752)
Adjustments:			
Depreciation expense		144,810	883,477
Bad debt expense		-	21,796
Restatement		-	181,351
Change in assets and liabilities:			
Receivables		289,855	(38,248)
Due from other funds		-	-
Inventories and prepaid expenses		-	-
Deposits held for others		-	-
Accounts Payable		-	4,730
Accrued expenses and other liabilities		(1,327)	9,268
Compensated absences		-	(1,546)
Deposits		-	-
Unearned revenue		(581,124)	-
Due to other funds		-	-
Net cash provided by (used for) operating activities	$	(292,596)	103,076
Non Cash Transactions:			
Transfers to other governments - non-cash portion	$	-	-

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

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

	Business-Type Activities		Governmental Activities
	Nonmajor Total Enterprise Funds	Total Enterprise Funds	Internal Service Fund Fleet
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 389,541	877,558	1,988,620
Payments to employees	(173,716)	(526,470)	(671,920)
Payments to suppliers	(278,810)	(828,155)	(2,933,782)
Other receipts/(payments)	16,345	240,907	74
Net cash provided (used) by operating activities	(46,640)	(236,160)	(1,617,008)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Intergovernmental HUD subsidy	-	-	-
Transfers to other governments	-	-	-
Transfers from other funds	40,000	479,221	1,356,000
Operating subsidies and transfers to other funds	(32,468)	(86,858)	-
Net cash provided by (used for) noncapital financing activities	7,532	392,363	1,356,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital contributions	-	-	-
Purchase of capital assets	-	(511,845)	(2,414,716)
Proceeds from sale of capital assets	-	21,658	
Proceeds from issuance of debt	-	-	-
Principal payments	-	(207,024)	-
Interest payments	42	(81,395)	-
Due to HACLC	-	-	-
Intergovernmental HUD subsidy	-	289,884	-
Utility deposit	-	-	-
Net cash provided by (used for) capital and related financing activities	42	(488,722)	(2,414,716)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sales and maturities of investments	-	-	-
Issuance of mortgages to homeowners	-	-	-
Repayment of mortgages received	-	-	-
Purchase of investments	-	-	-
Interest and dividends	1,377	5,578	-
Net cash provided by (used for) investing activities	1,377	5,578	-
Net increase/(decrease) in cash and cash equivalents	(37,689)	(326,941)	(2,675,724)
Restatement	-	-	-
Balances - beginning of year	245,897	1,240,455	2,859,510
Balances - end of year	$ 208,208	913,514	183,786

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

DONA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

		Business-Type Activities		Governmental Activities
		Nonmajor Total Enterprise Funds	Total Enterprise Funds	Internal Service Fund Fleet
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:				
Operating income/(loss)	$	(768,321)	(1,870,883)	(1,369,266)
Adjustments:				
Depreciation expense		725,653	1,753,940	62,585
Bad debt expense		(22,461)	(665)	-
Restatement		-	181,351	
Change in assets and liabilities:				
Receivables		31,063	282,670	(137,063)
Due from other funds		-	-	-
Inventories and prepaid expenses		-	-	(10,872)
Deposits held for others		-	-	-
Accounts payable		(9,938)	(5,208)	(176,926)
Accrued expenses and other liabilities		(391)	7,550	7,129
Compensated absences		(2,245)	(3,791)	7,405
Deposits		-	-	-
Unearned revenue		-	(581,124)	-
Due to other funds		-	-	-
Net cash provided by (used for) operating activities	$	(46,640)	(236,160)	(1,617,008)
Non Cash Transactions:				
Transfers to other governments - non-cash portion	$	-	-	-

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF FIDUCIARY ASSETS
AND LIABILITIES - AGENCY FUNDS
FIDUCIARY FUNDS
AS OF JUNE 30, 2013

		Agency Funds
ASSETS		
Cash and cash equivalents	$	2,363,233
Taxes receivable, net of allowance		6,653,336
Other receivables		257,788
Total Assets	$	9,274,357
LIABILITIES		
Accounts payable	$	19,201
Overpayments		276
Taxes paid in advance		240,445
Taxes in suspense -bankruptcies		44,441
Taxes in suspense -mortgages		(1,854)
Due to others		3,275,359
Unearned revenue		5,696,489
Total Liabilities	$	9,274,357

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Description and Reporting Entity

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

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

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

A. Reporting Entity

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

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

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

whether the activity benefits the government and/or its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity. Based upon the application of these criteria, there were no component units identified as needing to be disclosed or presented as part of the reporting entity.

B. Basis of Presentation

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

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

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

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

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

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

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

Governmental funds

- Special Revenue Fund - The *Health Services Fund* accounts for the activities of the County's indigent health care, which provides services to the residents of the County for local health services.

- Special Revenue Fund - The *County Flood Commission* - To account for the operations of the flood projects, in accordance with NMSA Compilation Section 7 Article 38-38-I.The funding is provided by charging an administrative fee on property taxes collected and distributed.

- Special Revenue Fund – The *Fire Districts* - To account for the operation and maintenance of the sixteen volunteer fire districts throughout the County of Doña Ana, in accordance with NMSA 7-20E-I 5. Funding is provided from the State Fire Fund.

- Debt Service Fund - The *Debt Service Fund* accounts for the County's accumulation of resources for, and the payment of governmental fund debt principal and interest.

Proprietary funds

- Enterprise Fund – The *NMED County Utilities* fund accounts for the service activities of the various County utility systems.

- Enterprise Fund - The *South Central Wastewater* fund accounts for the activities of the wastewater utility, which provides service to the residents in Vado/Del Cerro, Chamberino, Berino and south central areas of the County.

The County also reports the following fund types:

- *Internal Service Fund* accounts for fleet maintenance services provided to other departments of the government. Services are provided on a cost reimbursement basis.

- *Fiduciary Funds* account for monies held by the County in a custodial capacity. As a result, they do not report operations.

C. Measurement Focus. Basis of Accounting

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

Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and Donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for

which the taxes are levied. Revenue from grants, entitlements, and Donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance

Cash Equivalents

The County pools idle cash from all funds for the purpose of increasing income through investment activities. A "Pooled Cash" concept is used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in pooled cash and investments are considered to be cash equivalents for the purposes of the statement of cash flows, except for certificates of deposit or other investments that have original maturities of more than 90 days.

Investments

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

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

Receivables and Payables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. In the government-wide and governmental fund financial statements, delinquent property taxes are recorded as revenue when levied, net of estimated refunds and uncollectable amounts.

Inventories and Prepaid Items

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

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

Capital Assets

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

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

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

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

Asset Type	Years
Land	Perpetuity
Construction in progress	Perpetuity
Land Improvements	10 - 40
Buildings and Improvements	10 - 40
Furniture, fixtures, and equipment	3 - 10
Vehicles	5 - 10
Infrastructure	10 - 25

Unearned/Deferred Revenue

There are two types of unearned revenue. Under both the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. If assets are recognized in connection with a transaction before the earnings process is complete, those assets must be offset by a corresponding deferred inflow for deferred revenue. The other type of deferred revenue is "unavailable revenue." Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized as revenue of the current period. It must also be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period). 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 for deferred revenue.

The taxes receivable are an aggregate of uncollected amounts assessed for the current fiscal year, as well as delinquent balances carried forward from the nine preceding fiscal years. Except for taxes received in advance or under protest, tax revenue received is distributed within thirty days to other local governmental units and county funds. While some of the delinquent outstanding balances will eventually be eliminated through corrections, litigation, and other property tax administrative procedures, the majority of the balances will ultimately be realized through delinquent payment or tax sales. The aggregate amount of this ultimate realization is generally difficult to ascertain at any point in time. Thus, taxes not collected within sixty days official year end are carried in the liability section of the balance sheet as deferred revenue on the fund basis financial statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or the balance sheet for governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position/fund balance that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has no deferred outflows of resources during fiscal year 2013.

In addition to liabilities, the statement of net position and/or the balance sheet for the governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position/fund balance that applied to a future period and so will not be recognized until then. The County has the following deferred inflows of resources during fiscal year 2013 on the fund financials:

Property Tax Revenue		
General Fund	$	3,290,216
County Flood Commission		226,368
Debt Service Fund		47,011
Total deferred inflows of resources	$	3,563,595

Compensated Absences

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

Long-term Obligations

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

Net Position

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

- *Net investment in capital assets* – Net position invested in capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- *Restricted Net Position* – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.

- *Unrestricted Net Position* – All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

GASB Statement 54

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

- *Nonspendable* – Amounts not in a spendable form, such as prepaid expenses, inventories, or long-term portion of receivables or property held for resale, if the use of the proceeds from the collection/sale of property held for resale is not otherwise constrained. Nonspendable amounts also includes amounts legally or contractually required to remain intact, such as the principal of a permanent fund.

- *Restricted* – Amounts constrained to specific purposes that are externally imposed or imposed by law through constitutional provisions or enabling legislation (such as taxpayers, grantors, bondholders, and higher levels of government).

- *Committed* – Amounts constrained to specific purposes by the governmental entity's highest level of decision-making authority (the County Commission). To be reported as committed, amounts cannot be used for any other purpose unless the County Commission takes the same highest level action to remove or change the constraint.

- *Assigned* – Amounts constrained by the County intends to be used for a specific purposes. Intent can be expressed by the governing body (County Commission) or an official or body to which the governing body delegates authority.

- *Unassigned* –Balances available for any purpose. Positive amounts are reported only in the general fund.

The County Commission establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by County through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

See the Schedule of Fund Balances on page 125 for additional information about fund balances.

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

D. Budgets and Budgetary Accounting

The County adopts budgets for each individual fund (governmental and proprietary).

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

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

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

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

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

Budget Amendments – Budget increases and decreases can only be accomplished by Commission resolution, followed by DFA approval. Similarly, budget transfers must follow the same procedure.

Budgetary Basis – State law prescribes that the County's budget be prepared on the basis of cash receipts and cash expenditures. Therefore, budgetary comparisons shown in exhibits are prepared on a cash basis to compare actual revenues and expenditures with a cash basis budget as amended.

The accompanying Statements of Revenue, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual present comparisons of the legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2013 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.

E. Income Taxes

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

F. Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements, or transfers.

Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

NOTE 2 – CASH AND INVESTMENTS

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

The County's investments consist of certificates of deposit, US government agency securities and investments in the NM State Treasurer's LGIP fund.

The County's cash and cash equivalents and investments are listed on pages 122-123 of this report.

The following is a summary of the County's cash and investment balances by fund type as of June 30, 2013:

Fund Type		Amount
Cash and equivalents		
Governmental funds	$	32,367,987
Internal service fund		183,786
Total governmental activities		32,551,773
Business-type activities		913,514
Fiduciary funds		2,363,233
Subtotal cash and cash equivalents		35,828,520
Investments		
Governmental funds		37,824,018
Internal service fund		-
Total governmental activities		37,824,018
Business-type activities		-
Fiduciary funds		-
Subtotal investments		37,824,018
Total cash and investments	$	73,652,538

State regulations require that uninsured demand deposits and deposit-type investments such as certificates of deposit be collateralized by the depository thrift or banking institution. At present, state statutes require that a minimum of fifty percent of uninsured balances on deposit with anyone institution must be collateralized, with higher requirements up to 100% for financially troubled institutions. Investments in repurchase agreements must be collateralized at 102% of the contract. In addition, some bond covenants require debt service reserve amounts to be collateralized at 105%. The County's Schedule of Collateral is presented on pages 124 of this report.

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

A summary of the County's investments as of June 30, 2013 is as follows:

Investment Type		Cost Basis	Market Value	Credit Risk-Rating	Weighted Average Maturity Days
U.S. Government Agencies *	$	29,525,909	29,718,332	NR	N/A
Reserve Contingency Fund **		35,686	35,686	NR	N/A
CD's		1,750,000	1,750,000	NR	228
DAC Water System Bonds		6,320,000	6,320,000	NR	N/A
	$	37,631,595	37,824,018		

*A portion of the investments in US government agencies totaling $291,153, or approximately 0.8% of the overall investment balance, is in the form of a US Treasury STRIP. Although these types of investment can be considered derivatives if they are traded before maturity due to the nature of the investments, it is the County's intent to hold them until maturity. As a result of this strategy, the risk associated with the investment considered minimal and is the equivalent as a US Treasury Note. Due to the immaterial amount of the investments to the overall investment balances of the County, disclosures related to derivatives were determined not to be necessary.
**The County's investment in Statement Investment Pool/Reserve Contingency Fund was not rated, although the securities within the pool are rated.

a. The investments are valued at fair value based on quoted market prices as of the valuation date;

b. The State Treasurer Local Government Investment Pool is not SEC registered. The State Treasurer is authorized to invest the short-term investment funds with the advice and consent of the State Board of Finance In accordance with Sections 6-10-10 I through 6-10-10 P and Sections 6-10-10 1A and E, NMSA 1978

c. The pool does not have unit shares. Per Section 6-10-10 1F, NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the amounts fund were invested; and

d. Participation in the local government investment pool is voluntary.

The Reserve Contingency Fund (RCF) was established from the State Investment Pool LGIP's remaining position in the Reserve Primary Fund. In September 2008, the Reserve Primary Fund was frozen by the Primary Fund as the result of a drop of its net position value below $1.00. As disbursements from the Primary Fund were received the County's remaining balance in the RCF was reduced. Currently, $0.9904 for each dollar invested has been returned to the County. In 2009, the LGIP's remaining position in The Reserve Primary Fund was transferred to an entity held by the State Treasurer's Office called the Reserve Contingency Fund. According to the Trustee of the Primary Fund, it is not known at this time if additional disbursement will be made.

Based on this information, the State Treasurer's Office has written down the County's balance in the RCF to reflect it pro-rata loss as of June 30, 2011. The remaining balance is the proportional share of the County's remaining investment in the RCF. As of June 30, 2011, the State Treasurer's Office no longer reports any holdings in the Reserve Primary Fund or the Primary Fund-In Liquidation. The County has chosen to continue to report its proportional share of the RCF until such time as a final conclusion has been reached on the status of the investment.

The RCF, which is not rated, is a non-performing asset and, as such, a WAM cannot be calculated. The remaining balance of the fund has been written down based on the estimated recoverable amount.

As of June 30, 2013, certain amounts of the County's cash and investments were held in trust and directed by others as part of its debt service requirements. These amounts were as follows:

		Cost	Market	Risk Rating	
Directed by NMFA					
Bank of Albuquerque:					
PILT 2004 Debt Service Reserve	$	986,800	986,800	Aaa	[59] day WAM(R); [90] day WAM(F)
Bank of NY Mellon Trust:					
NMFA Reserve Account-Flood	$	165,810	165,810	N/A	

Directed by third-party agent				
US Bank:				
First Union Combined Fds	$ 2,412,000	2,412,000	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	32,301	32,301	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	132,926	132,926	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	58,839	58,839	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	159,306	159,306	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	171	171	Aaa	[59] day WAM(R); [90] day WAM(F)
First American Treasury Obligation	-	-	Aaa	[59] day WAM(R); [90] day WAM(F)
FGIC Capital Market Services				
Dated 2/16/2001 5.650%	221,500	221,500	Aaa	[59] day WAM(R); [90] day WAM(F)
FGTC Capital Market Services				
Dated 2/16/2001 5.650%	556,000	556,000	Aaa	[59] day WAM(R); [90] day WAM(F)
	3,573,043	3,573,043		
Total amounts held in trust	$ 4,725,653	4,725,653		

Custodial Credit Risk Deposits - Custodial credit risk is the risk that in the event of a bank failure, the County funds may not be returned. The County is required to obtain from each bank that is a deposit only for public funds pledged collateral in an aggregate amount equal to 50% of the public money in each account. The pledged securities must be in the name of the governmental entity and held by the entity or its agent.

As of June 30, 2013, the County's bank and investment balances of $74,999,000 were exposed to custodial credit risk as follows:

Uninsured, collateralized with securities held by pledging financial institution's trust department or agent in the County's name.	$ 33,988,341
Uninsured and uncollateralized	1,572,683
Total uninsured deposits	$ 35,561,024

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

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

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

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the County investments. The County's investment policy follows New Mexico State Statute Section 6-10-36E (NMSA, 1978 Comp) requiring the interest rate on time deposits shall not be less than the rated fixed by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States Treasury bills of the same maturity on the day of deposit.

Foreign Currency Risk - Deposits and Investments - The County is not exposed to the risk that changes in exchange rates will adversely affect the fair value of an investment as none of the investments pools nor certificates of deposit are dominated in a foreign currency.

NOTE 3 – RECEIVABLES

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

Governmental Activities	General Fund	Health Services	County Flood Commission	Fire Districts
Accounts	$ 208,148	-	-	-
Taxes:				
Property	3,636,439	-	265,235	-
State	3,282,931	-	-	-
Other intergovernmental	291,460	-	6,781	333,348
Interest	257,664	607	3,678	3,342
Subtotal	7,676,642	607	275,694	336,690
Less: Allowance for uncollectibles	(74,313)	-	(3,209)	-
Net Receivables	$ 7,602,329	607	272,485	336,690

	Debt Service	Nonmajor Funds	Internal Service Fund	Total Receivables
Accounts	$ -	637,282	302,025	1,147,455
Taxes:				
Property	55,452	-	-	3,957,126
State	-	3,726,115	-	7,009,046
Other intergovernmental	-	1,468,473	-	2,100,062
Interest	23,667	2,120	-	291,078
Subtotal	79,119	5,833,990	302,025	14,504,767
Less: Allowance for uncollectibles	(671)	-	-	(78,193)
Net Receivables	$ 78,448	5,833,990	302,025	14,426,574

Business-type Activities	NMED County Utilities	South Central Wastewater	Nonmajor Enterprise Funds	Total Receivables
Accounts	$ -	292,416	81,555	373,971
Interest	226	-	70	296
Other	-	-	-	-
Subtotal	226	292,416	81,625	374,267
Less: Allowance for uncollectibles	-	(219,163)	(50,568)	(269,731)
Net Receivables	$ 226	73,253	31,057	104,536

NOTE 4 – PROPERTY TAXES

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

The County bills and collects its own taxes, as well as taxes for the State of New Mexico, city governments (Las Cruces, Hatch, Mesilla and Sunland Park), Doña Ana Branch Community College, Public School Districts (Las Cruces, Hatch and Gadsden) and Flood Districts (Lower Rio Grande and Hueco). In tax year 2013, the County charged the following mil rates:

Tax District	Residential	Non-residential
02 (Las Cruces-In)	0.02917	0.032443
03 (Las Cruces-Out)	0.023635	0.026545
04 Mesilla	0.024695	0.028885
11 (Hatch-In)	0.03214	0.035016
12 (Hatch-Out)	0.02664	0.029516
16 (Sunland Park-In)	0.03726	0.041007
17 Unincorporated (Anthony/Chaparral)	0.030432	0.033357
18 Incorporated (Anthony)	0.030432	0.033357

The County's share of the property taxes equal approximately 36% of the total and is used for general governmental services and retirement of long term debt. The statutory maximum rate for servicing long-term debt with property tax revenue is unlimited, although the total amount of outstanding debt at any one time is restricted by other factors.

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

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NOTE 5 – CAPITAL ASSETS

A summary of capital assets and changes occurring during the year ended June 30, 2013 follows. Land and construction in progress are not subject to depreciation.

GOVERNMENTAL ACTIVITIES *includes Internal Service Funds*	Balance 06/30/12	Additions	Deletions	Reclass/ Adjustments	Balance 06/30/13
Non-depreciable capital assets:					
Land	$ 7,967,522	-	-	-	7,967,522
Construction in progress	14,431,460	11,487,153	-	(9,954,167)	15,964,446
Total non-depreciable capital assets	22,398,981	11,487,153	-	(9,954,167)	23,931,967
Capital assets being depreciated:					
Land improvements	7,060,180	-	(196,328)	-	6,863,852
Buildings and improvements	81,809,805	3,858,390	(673,729)	3,076,196	88,070,662
Furniture, fixtures, & equipment	20,504,758	1,478,942	(1,226,820)	(40,864)	20,716,016
Vehicles	23,222,399	2,255,067	(598,354)	89,449	24,968,561
Infrastructure	262,857,694	6,285,921	(228,825)	6,829,386	275,744,176
Total capital assets being depreciated	395,454,836	13,878,320	(2,924,056)	9,954,167	416,363,267
Less accumulated depreciation for:					
Land improvements	(4,964,047)	(673,316)	106,309	-	(5,531,054)
Buildings and improvements	(31,777,930)	(3,514,155)	109,906	-	(35,182,179)
Furniture, fixtures, & equipment	(16,450,095)	(1,466,338)	1,207,338	89,449	(16,619,646)
Vehicles	(14,305,291)	(1,847,598)	598,354	(89,449)	(15,643,984)
Infrastructure	(169,540,300)	(9,185,283)	177,570	-	(178,548,013)
Total accumulated depreciation	(237,037,663)	(16,686,690)	2,199,477	-	(251,524,876)
Total capital assets being depreciated	158,417,173	(2,808,370)	(724,579)	9,954,167	164,838,391
Total capital assets, net of depreciation	$ 180,816,154	8,678,783	(724,579)	-	188,770,358

BUSINESS-TYPE ACTIVITIES	Balance 06/30/12	Additions	Deletions	Reclass/ Adjustments	Balance 06/30/13
Non-depreciable capital assets:					
Land	$ 298,521	-	-	(19,426)	279,095
Construction in progress	278,262	161,553	-	(21,658)	418,157
Total non-depreciable capital assets	576,784	161,553	-	(41,084)	697,253
Capital assets being depreciated:					
Land improvements	17,904	-	-	(17,904)	-
Buildings and improvements	332,391	-	-	(324,533)	7,858
Furniture, fixtures, & equipment	553,961	216,037	-	14,352	784,350
Vehicles	557,726	112,598	-	-	670,324
Infrastructure	51,248,555	-	-	(27,375)	51,221,180
Total capital assets being depreciated	52,710,537	328,635	-	(355,460)	52,683,712
Less accumulated depreciation for:					
Land improvements	(10,502)	-	-	10,502	-
Buildings and improvements	(316,182)	(2,619)	-	315,865	(2,936)
Furniture, fixtures, & equipment	(176,158)	(132,909)	-	(66,535)	(375,602)
Vehicles	(289,849)	(53,870)	-	-	(343,719)
Infrastructure	(9,551,060)	(1,564,541)	-	25,754	(11,089,847)
Total accumulated depreciation	(10,343,751)	(1,753,939)	-	285,586	(11,812,104)
Total capital assets being depreciated	42,366,786	(1,425,304)	-	(69,874)	40,871,608
Total capital assets, net of depreciation	$ 42,943,570	(1,263,751)	-	(110,958)	41,568,861

The $110,957 is included in the restatement in Note 13.

Depreciation expense for the year ended June 30, 2013 was charged to the following functions and funds:

Governmental activities:		
General government	$	2,209,989
Public safety		2,650,320
Public works		11,607,690
Culture and recreation		67,604
Health and welfare		151,087
Total		16,686,690
Internal Service Fund		62,585
Total governmental activities	$	16,749,275
Business type activities	$	1,753,939

NOTE 6 – LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2013, was as follows:

		Balance June 30, 2012	Increases	Decreases	Balance June 30, 2013	Amount due within one year
Governmental funds debt						
Compensated absences	$	4,648,343	3,421,621	(3,182,556)	4,887,408	3,054,630
Notes payable		2,949,546	164,603	(250,724)	2,863,425	231,641
General obligation bonds		1,070,000	-	(530,000)	540,000	540,000
Special assessment district bonds		5,415,000	-	(420,000)	4,995,000	455,000
Revenue bond		25,630,000	4,870,000	(7,520,000)	22,980,000	2,710,000
Total		39,712,889	8,456,224	(11,903,280)	36,265,833	6,991,271
Internal service funds debt						
Compensated absences		67,044	48,664	(41,259)	74,449	46,531
Total		67,044	48,664	(41,259)	74,449	46,531
Total governmental activities	$	39,779,933	8,504,888	(11,944,539)	36,340,282	7,037,802
Business-type funds debt						
Compensated absences	$	104,542	45,155	(48,946)	100,751	62,969
Notes payable		4,142,982	-	(207,024)	3,935,958	211,165
Total business-type activities	$	4,247,524	45,155	(255,970)	4,036,709	274,134

Bonds are liquidated from the debt service funds and other long-term liabilities are liquidated from the general fund and special revenue funds. No short-term debt was incurred during fiscal year 2013.

The annual principal and interest requirements on long-term debt outstanding as of June 30, 2013 are as follows.

Governmental Activities:

General Obligation Bonds

On June 20, 2003, the County issued $4,805,000 in General Obligation Bonds with an average interest rate of 2% to advance refund $4,560,000 of outstanding 1993 and 1994 series bonds with an average interest rate of 5.3%. The net proceeds of $4,682,569 after payment of bond issuance costs plus an additional $339,487 of 1993 and 1994 sinking fund monies were used to fund an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1993 and 1994 series bonds. As a result, the 1993 and 1994 series bonds are considered to be defeased and the liability for these bonds has been removed from the debts of the County.

Future payment requirements in the Series 2003 General Obligation Refunding Bonds are as follows.

	Principal	Interest	Total
2014	$ 540,000	8,100	548,100
Total	$ 540,000	8,100	548,100

Revenue Bonds

The County has three series of revenue bonds to service in governmental activities.

Description	Date	Due	Original Issue	Outstanding	Rates
Gross Receipts Tax Refunding Improvement, Series 1998	4/1/1998	6/1/2016	$ 27,890,000	7,505,000	4.5% to 5.59%
PILT Revenue Bonds, Series 2004A	6/1/2004	12/1/2028	13,800,000	10,655,000	4.0% to 5.5%
Gross Receipts Tax Refunding Bonds, Series 2012	5/1/2013	5/1/2028	4,870,000	4,820,000	2.0% to 4.0%
			$ 41,690,000	22,980,000	

Gross Receipts Tax Refunding and Improvement Revenue Bonds, Subordinate Series 1998 ($27,890,000) were issued by the County to provide funds for an advance refunding of outstanding debt and for making improvements to the existing County Jail and juvenile detention facility. Principal and interest are serviced from a non-exclusive first lien on Correctional System Revenues and a subordinate lien on the County's Gross Receipts Tax Revenues.

On October 1, 2003, the County issued Gross Receipts Tax Refunding and Improvement Revenue Bonds, Series 2003 in the amount of $7,145,000 with interest rates ranging from 2.50% to 3.25%. The bonds mature serially on May 1 annually from 2004 through 2028 with term bonds, subject to mandatory redemption, maturing May 1, 2025 and May 1, 2028. The gross bond proceeds of $7,189,428 were used for purchasing, constructing, or otherwise acquiring buildings, including but not limited to County administrative facilities and to refund a loan to the County from the New Mexico Finance Authority of $822,552, which was deposited in an escrow account. The proceeds, after payment of issuance costs and the NMFA loan, of $6,077,346 were deposited in an Acquisition Fund. The bonds are payable from revenues received by the New Mexico Department of Taxation and Revenue's Equalization Revenues.

On June 1, 2004, the County issued New Mexico Payment-in-Lieu-of-Taxes (PILT) Revenue Bonds, Series 2004A in the amount of $13,800,000 with interest rates ranging from 4.500% to 5.300%. The bond proceeds of $13,857,148 were used for the purposes of providing funds for designing, acquiring, constructing, furnishing, and equipping County buildings, including but not limited to, County

administrative facilities, purchasing, or improving any ground, including parking lots, or any combination thereof. Of the proceeds discussed above, $986,874 was deposited in the Debt Service Reserve Fund to be used only to prevent deficiencies in the payment of the principal and interest on the bonds. The remaining proceeds, after payment of issuance costs and various deposits in other funds, of $12,109,440 was deposited in an Acquisition Fund. The bond principal and interest will be paid from the PILT revenue received from the Bureau of Land Management on an annual basis.

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

	Principal	Interest	Total
2014	$ 2,710,000	1,098,561	3,808,561
2015	2,795,000	958,449	3,753,449
2016	4,220,000	827,174	5,047,174
2017	800,000	591,024	1,391,024
2018	840,000	444,574	1,284,574
2019-2023	4,735,000	1,759,007	6,494,007
2024-2028	5,920,000	1,041,440	6,961,440
2029	960,000	25,440	985,440
Total	$ 22,980,000	6,745,669	29,725,669

Advance Refundings

2003 Gross Receipts Tax Refunding and Improvement Bonds –

On November 11, 2012, the County issued $5,235,837 of Gross Receipts Tax Refunding Revenue Bonds, Series 2012, with an average interest rate of 2.656%. The amount represents $4,870,000 of principal and a premium of $365,837 which will be amortized over the 16 year life of the bonds. The bonds consist of serial bonds bearing various fixed rates ranging from 2.00% to 4.00% with annual maturities from May 2013 through May 2028. The net proceeds of $5,084,626 (after processing fees of $151,211) were used to advance refund bonds with a total principal amount of $4,970,000 and an average interest rate of 4.560%. The purchaser of the bonds, Southwest Securities, Inc., transferred $5,080,943 representing the amount payable at closing less debt service reserve of $3,683 to the Bank of Albuquerque, N.A. for Doña Ana County. The Bank transferred the net proceeds to the County to pay off the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the banks has been removed from the City's liabilities.

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

Special Assessment Debt

In 2001, the County issued $7,775,000 of Santa Teresa Improvement District bonds. Proceeds of the 2001 A Bonds were used to finance the acquisition of certain road improvements previously constructed in the Airport Road District. The 2001 A Bonds are secured by the pledge of certain special assessments secured by liens on property within the Airport Road District and money and securities on deposit in specified funds described in the 2001 A indenture. The 2001 B Bonds are secured by certain pledged property, including special assessments secured by liens on property with the Border Industrial Park District and money and securities on deposit in specified funds described in the 2001 B Indenture. The

final maturity date is January 1, 2021. The interest rate for the 2001 A Bonds is 8.375% and 8.875% for the 2001 B Bonds.

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

		Principal	Interest	Total
2014	$	455,000	436,281	891,281
2015		495,000	396,550	891,550
2016		545,000	353,319	898,319
2017		585,000	305,725	890,725
2018		640,000	254,631	894,631
2019-2021		2,275,000	408,825	2,683,825
Total	$	4,995,000	2,155,331	7,150,331

Notes Payable

Prior to fiscal year 2000, the County had drawn $676,528 against proceeds available from a $750,000 loan granted by the State of New Mexico Environment Department for the purpose of developing a consolidated liquid waste treatment and disposal system. On September 10, 1999, the loan agreement was amended. Accrued construction interest of $147,663 was rolled into the total disbursements to become part of the principal. The terms of the loan were amended March 12, 2001 providing for annual payments $51,091 including interest calculated at a rate of 2% per annum, with the final payment due June 17, 2019. As of June 30, 2013 the balance is $330,660, with repayments to be provided from general fund sources. Net revenues from the operation of the septic disposal facilities and environmental services gross receipts tax revenues are pledged as security.

During fiscal year 1999, the County drew $1,579,030 against proceeds available from a $2,215,217 loan from the New Mexico Finance Authority for the purpose of providing flood protection. Of the net loan proceeds, $165,374 was deposited into a reserve account. Upon completion of the project, $485,000 that had not been drawn, including construction period interest earned, was applied as prepayment on the last four years' maturities. The terms of the loan, as revised, call for annual payments ranging from $152,363 to $135,006, including interest ranging from 4.05% to 5.05% per annum and an administrative fee 0.25% with the final payment due May 1, 2015. As of June 30, 2013, the balance is $330,533 with repayments to be provided from the Flood Commission Special Revenue Fund. Revenues generated by the County Flood Fund ad valorem tax are pledged as security.

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

The County began drawing funds on the note in October 2010 and expects to withdraw the full amount by the June 2012 closing date. The County forwards any drawdowns directly to the City of Las Cruces as they are the administrative office for the project. Total drawdowns as of June 30, 2013 totaled $1,452,519.

In July 2011, the County entered into a loan/grant agreement with the NM Finance Authority for the planning, design and construction of an arsenic treatment facility with a treatment capacity of approximately 3.4 million gallons of water per day in and around the Santa Teresa area. The terms of the agreement call for a grant from the NMFA for $4,096,640 along with a loan totaling $1,024,160. The interest/administrative fee on the note is 0.25% with a maturity date of June 1, 2031. The note principal, interest, and administrative fees will be paid for with pledged revenues from the net utility revenues of the Santa Teresa water and wastewater utility system.

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

	Principal	Interest	Total
2014	$ 1,684,160	18,188	1,702,348
2015	161,327	10,303	171,630
2016	97,704	5,949	103,653
2017	98,775	4,879	103,654
2018	99,864	3,790	103,654
2019-2023	305,785	8,120	313,905
2024-2028	258,908	3,906	262,814
2029-2031	156,904	785	157,689
Total	$ 2,863,427	55,920	2,919,347

Business-type Activities:

Water System Revenue Bond, Series 2008

In December 2008, the County issued refunding bonds to defease the Water System/Gross Receipts Tax Revenue Bonds, Series 1999 and payoff the Verde Group Liability with the issuance of $7,765,000 in Bonds with variable rates of 2% to 3.5% to mature December 15, 2033. The 2008 bonds were purchased by the County with Doña Ana Hospital Lease Funds and are shown as an investment in that fund on the fund financial statements.

Upon issuance of the bonds, $5,295,000 was placed in an escrow fund to defease the Series 1999 bonds. In addition, the County paid off a negotiated payoff balance to the Verde Group of $1,200,000 including interest. This negotiated payoff resulted in income to the County of $1,116,671.

As a result of the County's negotiated payoff of the Verde Group Liability an early principal payment totaling $1,100,000 was made on the bonds resulting in a balance of $6,665,000. During the year, these bonds were transferred to the Camino Real Regional Utility Authority (CRRUA) and are no longer considered debt of the County.

Notes Payable

On June 30, 2003, the County entered into a loan agreement in the amount of $5,400,000 with the New Mexico Environment Department. The loan proceeds are to be used to improve or construct a Sanitary Sewer System by constructing, extending, enlarging, repairing, and otherwise improving the County's wastewater collection system, conveyance, and treatment facilities. The loan calls for 20 annual payments of $289,884 and interest is calculated at a rate of 2.0% per annum. As of June 30, 2013, the balance is $3,935,958.

The future payments required for the NMED note payable are as follows:

Year Ended June 30,	Principal	Interest	Total
2014	$ 211,165	78,719	289,884
2015	215,388	74,496	289,884
2016	219,696	70,188	289,884
2017	224,090	65,794	289,884
2018	228,571	31,312	259,883
2019-2023	1,213,284	236,134	1,449,418
2024-2028	1,339,564	109,855	1,449,419
2029	284,200	5,684	289,884
	$ 3,935,958	672,182	4,608,140

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

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

The composition of interfund transfers during the year ended June 30, 2013 was as follows:

		Transfers In								
		General	Fire Districts	Debt Service	Non-Major Govern-mental	NMED County Utilities	South Central Wastewater	Non-Major Enterprise Funds	Internal Service	Total
Transfers Out	General	$ 42,094,610	-	3,830,894	603,825	-	400,677	40,000	1,356,000	48,326,006
	Health Services	3,715,855	-	-	52,422	-	-	-	-	3,768,277
	Fire Districts	-	1,807,159	-	-	-	-	-	-	1,807,159
	Debt Service	-	-	362,691	-	-	-	-	-	362,691
	Non-Major Governmental	1,272,798	-	-	-	-	-	-	-	1,272,798
	NMED	-	-	-	-	-	20,000	-	-	20,000
	South Central WW	-	-	31,253	-	3,137	-	-	-	34,390
	Non-Major Enterprise	-	-	17,061	-	15,407	-	-	-	32,468
	Total	$ 47,083,263	1,807,159	4,241,899	656,247	18,544	420,677	40,000	1,356,000	55,623,789

Transfers totaling $874,619 were made from the County's agency funds to the Debt Service Fund. These transfers were reclassified as incoming revenue for the Debt Service Fund in the accompanying financial statements.

The County recorded interfund receivables/payables to reflect temporary loans between funds. The purpose of the loans was to cover cash shortages until grant reimbursements or other funding measures could be obtained. All interfund receivables/payables are expected to be repaid within one year. Interfund balances as of June 30, 2013 are as follows:

Due To Fund	Due From Fund	Amount
General Fund	Chaparral Wastewater System - SAP - Major fund	$ 443,557
	Non-major Special Revenue Funds	
General Fund	Sheriff's Grant State	201,624
General Fund	Federal Reimbursement/Detention Center	148,977
General Fund	DWI Grants	30,853
General Fund	State Appropriations	23,389
		$ 848,400

NOTE 8 – COMMITMENTS, CONTINGENCIES, AND SUBSEQUENT EVENTS

The County receives significant financial assistance from federal and state grants and entitlements. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The County believes that any liabilities resulting from disallowed amounts will not have a material effect on the County's financial statements.

The County remains non-compliant with its state issued permits for the liquid waste facility at Mesquite, New Mexico. The New Mexico Environment Department is aware of this issue; however, as the County is aggressively trying to remedy the situation, it is not anticipated that any fines will be assessed. The County is currently completing the design phase of a construction project to remedy the situation. The County is seeking possible funding solutions for the construction phase.

There is also an issue with arsenic levels in southern Doña Ana County that could result in litigation between the state and the county. There may be EPA penalties, although an order has not been issued. The County believes their liability in this matter is minimal, but at this time is not determinable.

Commitments for construction projects in progress as of June 30, 2013 include:

Project Name	Total Cost	Amount Expended as of June 30, 2013	Percent Complete	Estimated Date of Completion
Chapparral WW Phase 3A	$ 856,494	$ 121,726	12%	February 2014

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description – Substantially all of the Doña Ana County's full-time employees participate in a public employee retirement system authorized under the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). The Public Employees Retirement Association (PERA) is the administrator of the plan, which is a cost-sharing multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members and beneficiaries. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to PERA, P.O. Box 2123, Santa Fe, NM 87504-2123. The report is also available on PERA's website at http://www.pera.state.nm.us.

Funding Policy – Plan members, other than law enforcement personnel and fire fighters, are required to contribute 13.15% of their gross salary. The County is required to contribute 75% of the 13.15% of the gross covered salary as well as a required matching contribution of 9.15% of general participant's gross salary. The contribution rate is 16.3% of gross salaries for law enforcement participants (excluding

detention employees). The County's portion of law enforcement participants is 18.50% of gross salaries. Detention employees are considered general participants. The contribution rate for fire fighter members is 16.20%, and the County is required to contribute 21.25% of their gross salaries. The contribution requirements of plan members and the County are established in State statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The County's contributions to PERA for the following fiscal years were;

		2013	2012	2011
County contributions	$	5,477,228	5,323,843	5,235,551
Employee contributions		1,784,566	1,752,397	1,731,049
Total contributions	$	7,261,794	7,076,240	6,966,600

which equal the amount of the required contributions for each fiscal year.

NOTE 10 – DEFERRED COMPENSATION PLAN

Doña Ana County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all permanent County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the National Association of Counties (without being restricted to the provisions of benefits under the plan), subject only to the claims of the National Association of Counties general creditors.

Participant's rights under the plan are equal to those of general creditors of the National Association of Counties in an amount equal to the fair market value of the deferred account for each participant. All amounts of deferred compensation have been remitted to the National Association of Counties, which administers the plan. Total employee contributions to the plan for the year ended June 30, 2013 were $417,931.

NOTE 11 – OPERATING LEASES

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

Fiscal Year Ending June 30,		Amount
2014	$	436,452
2015		403,332
2016		341,502
2017		184,020
2018		-
	Total $	1,365,306

Rental payments charged to current operations for the year ended June 30, 2013 totaled $436,452.

NOTE 12 – HOSPITAL LEASE

MEDICAL CENTER-PROVIDENCE HOSPITAL (TELSHOR FACILITY)

In 1966 the County and the City adopted a joint resolution to create a joint county-municipal hospital to provide medical services to all of the citizens of Doña Ana County. The hospital was constructed and operated by the City and County through a Board of Trustees until 1998, when it was leased to Memorial Medical Center, Inc. (MMCI), a New Mexico not-for-profit corporation.

On June 1, 2004, the City, the County and MMCI, jointly terminated the lease. On that date, the City and County executed a 40-year lease agreement for the hospital facilities and equipment with PHC-Las Cruces, Inc. (PHC), a New Mexico corporation and a wholly-owned subsidiary of Province Healthcare Corporation, a Delaware corporation. In accordance with the lease agreement, PHC has deposited certain amounts into escrow accounts to cover certain contingencies of the hospital and paid certain hospital liabilities, including outstanding bonds. The lease transaction was recorded during fiscal year 2004.

The proceeds of the PHC lease were reported in a sub-fund of the General Fund and the resulting equity has been reserved for health related programs and health related capital projects.

Pursuant to the Termination Agreement, MMCI began distributing its cash and investments equally between the County and the City in July 2004. MMCI retained cash to pay certain liabilities; any cash remaining at the end of the liquidation process will be distributed equally between the County and the City.

In addition, PHC made a one-time grant of $5 million to Doña Ana County to be distributed in the sole discretion of the County and City to improve the integration of services provided by the clinics in the County operated by the federally qualified health center organizations, the hospital, and the existing family residency program and to expand the service hours of the same clinics. The grant is accounted for as deferred revenue in the General Fund. The unexpended portion of the grant at June 30, 2013 is $1,719,818.

NOTE 13 – RESTATEMENTS OF BEGINNING FUND BALANCES/NET POSITION

Restatements were made as follows:

Fund Type	Purpose/Reason		Amount
Non-major enterprise funds			
South Central Wastewater (SCWW)	To capitalize asset that was a 2 year lease/buyout	$	111,153
Public Housing Authority (PHA)	Adjustment to related to removal of PHA from County's financials		(2,370,770)
Total non-major enterprise funds		$	(2,259,617)

NOTE 14 – OTHER REQUIRED DISCLOSURES

The following funds incurred a deficit fund balance at June 30, 2013:

Fund	Fund Type		Amount
Chaparral Wastewater Sys - USDA	Capital Projects Fund	$	(9,817)

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

NOTE 15 – RISK MANAGEMENT

Multi-line Risk Pool

The County participates in the New Mexico Association of Counties insurance programs. The County's premium is re-determined every year, and is based on the County's loss experience over the previous three years. The deductibles at the County level are as follows:

$1,000	per incident for accident/loss to County property
$6,000	per incident for Civil Rights related claims
$10,000	per incident for Law Enforcement related claims

Limits of coverage through the risk pool are as follows:

$2,000,000	Employee Dishonesty and Crime
$2,000,000	Worker's Compensation per accident or occupational disease
$2,000,000	Money and Securities
$150,000,000	Per occurrence for property losses
$3,000,000/ $6,000,000	Additional coverage per occurrence for Excess Foreign Jurisdiction claims/ Per aggregate
$3,000,000	Environmental Liability Insurance
$255,000	Volunteer Firefighters Accident
$40,000/$100,000	Land Use Planning Def.
$30,000,000	Earthquake and Flood
$5,000,000	Foreign Jurisdiction Liability
$100,000	Sheriff's Volunteers Accident Policy

Contributions paid to the pool for the 2012/2013 fiscal year were $3,350,623.

Commercial Insurance

Commercial liability insurance covers the County's airport operations up to $10,000,000 per occurrence. There is no deductible. Premiums paid for 2012/2013 were $3,350. In addition, the County maintains commercial liability policies for Accidental Death and Dismemberment of the County's Independent Fire Districts (premium paid of $70,023) and Pollution and Remediation Legal Liability (premium paid of $61,335).

NOTE 16 – TRANSACTIONS RELATED PARTIES

During the year ended June 30, 2012, Camino Real Regional Utility Authority (CRRUA) became operational and combined all the City of Sunland Park's water and wastewater facilities and operations with certain defined County water and wastewater facilities. This was pursuant to an agreement between the City and the County dating from 2005. As a result of this merger of operations, net position totaling $1,274,357 was transferred from the County's Chaparral Wastewater System to CRRUA and is no longer included in these financial statements.

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

cases for the insurer. Any costs incurred using County staff and materials are reimbursed to the County.

NOTE 18 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date but before the financial statements are issued. The County recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing the financial statements. The County's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the balance sheet but arose after the balance sheet date and before financial statements are available to be issued. The County has evaluated subsequent events through November 13, 2013, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

NON-MAJOR SPECIAL REVENUE FUNDS

The special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Non-major special revenue funds consist of the following:

Civil Preparedness – To account for state grant funding thru the NM Department of Homeland Security for public safety initiatives in support of civil preparedness for disasters.

Colonia's Initiative – To account for the activities of the County to improve the quality of life for residents of the colonias of Doña Ana County. Colonias are defined as communities within 150 miles of the U.S./Mexico border that lack one or more of the following: potable water, centralized sewer system, safe, sanitary, and decent housing, and improved roads.

Community Services – To provide funding for a variety of County construction and renovation projects. Financing is provided by special appropriation from the New Mexico State Legislature. This fund has been established to comply with the accountability requirements of the grant agreements.

Confiscated Assets – In accordance with NMSA Section 54-11-33 - To account for the Doña Ana County Sheriffs confiscated asset program related directly to its drug interdiction program, The program was established through a joint powers agreement between Doña Ana County Sheriff's department and the U.S. Drug Enforcement Agency. Required by Federal Equitable sharing agreement between the Sheriffs Department and U.S. Departments of Justice and Treasury.

Correction Fees – To account for fees collected by the magistrate court and the motor vehicle division and distributed by the state Administrative Office of the Courts to the County, pursuant to NMSA 1978 Section 33-3-25. The fund restricted to paying costs of the county jailor juvenile detention facility.

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

County Treasurer Fees – To account for fees collected by the Treasurer's office for employee training and equipment. Created by County Commission Resolution 30-54.

Crisis Triage Center – To account for funds committed by County Commission Resolution 2011-81 for the support of a County crisis triage center.

DWI Grants – The DWI program partners with many entities that include law enforcement, MADD, National Guard, Safe Kids, private businesses and more, to combat the high DWI rate in Doña Ana County. Funding is provided by the U.S. Department of Justice. This fund has been established in accordance with 28 CFR 66.20.

Emergency Medical Services – In accordance with NMSA Section 7-24-10A -To account for the operation and maintenance of Rural Metro Ambulance Service, Hatch Clinic, and various volunteer fire districts. Funding is from the State Emergency Medical Fund Act. State Law requires that financing be provided in this manner.

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

Farm and Range – In accordance with NMSA Section 6-11-5/6 -To provide for the Fish and Wildlife Service in control of predator animals. Funding is from the Taylor Grazing Act.

Federal Grants – To account for federal reimbursements related to the Detention Center.

Indigent Hospital Care – In accordance with NMSA Section 7-20E-9, accounts for hospital expenditures for County indigents. Funds are provided through local gross receipts tax.

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

Reappraisal Administrative Fees – In accordance with NMSA 7-38-38.1 - To account for countywide reappraisal funding and expenditures.

Sheriff's Grants State – Various grants to enable the Sheriff's Department in their goals to reduce crime and improve public safety.

Sheriff's GREAT Grant – To provide funding to allow the County to support New Mexico Intelligence Center initiatives at the S\VB New Mexico High Intensity Drug Trafficking Area. The Executive Office of the President, Office of National Drug Control Policy, provides financing. This fund has been established in accordance with grant agreements.

Spaceport Gross Receipts Tax – To provide funding to the regional Spaceport district for the financing, planning, designing, engineering and construction of a Spaceport or for projects or services of the district pursuant to the regional Spaceport district act by DAC Ordinance 227A-07.

State Appropriations – To account for various appropriations from the State Legislature for various projects.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

NON-MAJOR CAPITAL PROJECTS FUNDS

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

Non-major capital projects funds consist of the following:

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

Chaparral Wastewater – R.U.S. – To account for costs of the construction of the wastewater system with state funding.

Chaparral Wastewater – SAP – To use to account for costs of construction of the wastewater system with state funding.

Wastewater Projects/Grants – To account for costs of the water system improvements.

STATE OF NEW MEXICO
DONA ANA COUNTY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
AS OF JUNE 30, 2013

		Special Revenue Funds	Capital Projects Funds	Total Non-major Funds
ASSETS				
Cash and cash equivalents	$	5,627,716	265,817	5,893,533
Investments		-	-	-
Receivables, net		151,427	485,855	637,282
Taxes receivable		3,726,115	-	3,726,115
Intergovernmental receivables		1,458,850	9,623	1,468,473
Interest receivable		2,014	106	2,120
Due from other funds		-	-	-
Prepaids		-	-	-
Other assets		-	-	-
Total assets	$	10,966,122	761,401	11,727,523
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$	558,009	52,115	610,124
Accrued payroll liabilities		43,854	-	43,854
Accrued interest payable		-	-	-
Due to other funds		404,843	443,557	848,400
Deposits		-	-	-
Unearned revenues		44,437	12,718	57,155
Other liabilities		-	-	-
Total Liabilities		1,051,143	508,390	1,559,533
FUND BALANCES				
Nonspendable		-	-	-
Restricted		9,307,645	262,828	9,570,473
Committed		351,110	-	351,110
Assigned		7,474	-	7,474
Unassigned		248,750	(9,817)	238,933
Total fund balances		9,914,979	253,011	10,167,990
Total liabilities and fund balances	$	10,966,122	761,401	11,727,523

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

STATE OF NEW MEXICO
DONA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

		Special Revenue Funds	Capital Projects Funds	Total Non-major Funds
REVENUES				
Taxes:				
Property taxes	$	-	-	-
General sales and use taxes		12,880,859	-	12,880,859
Payment in lieu of tax		-	-	-
Penalties and interest		55	-	55
Licenses and permits		-	-	-
Intergovernmental revenue - state		2,258,402	3,192,371	5,450,773
Intergovernmental revenue - federal		2,829,234	-	2,829,234
Charges for services		1,098,939	-	1,098,939
Contributions/donations private services		-	-	-
Investment earnings		41,142	1,859	43,001
Rents and royalties		-	-	-
Other revenue		480,931	24,307	505,238
Total revenues		19,589,562	3,218,537	22,808,099
EXPENDITURES				
Current:				
General government		170,895	-	170,895
Public safety		7,518,563	-	7,518,563
Public works		107,343	(360,407)	(253,064)
Health and welfare		6,740,729	-	6,740,729
Culture and recreation		-	-	-
Debt Service:				
Principal payments		-	-	-
Interest payments		-	-	-
Fiscal agent's fees		-	-	-
Capital Outlay:				
Capital Outlay		3,511,401	3,256,765	6,768,166
Total Expenditures		18,048,931	2,896,358	20,945,289
Excess (deficiency) of revenues over expenditures		1,540,631	322,179	1,862,810
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt		-	-	-
Transfers in		643,665	12,582	656,247
Transfers out		(1,272,797)	-	(1,272,797)
Total other financing sources (uses)		(629,132)	12,582	(616,550)
Net change in fund balance		911,499	334,761	1,246,260
Fund balances-beginning of year		9,003,480	(81,750)	8,921,730
Fund balances-end of the year	$	9,914,979	253,011	10,167,990

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

STATE OF NEW MEXICO
DONA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2013

		Civil Preparedness	Colonia's Initiative	Community Services	Confiscated Assets
ASSETS					
Cash and cash equivalents	$	253,159	66,749	18,288	145,800
Investments		-	-	-	-
Receivables, net		-	-	-	5,300
Taxes receivable		-	-	-	-
Intergovernmental receivables		134,155	-	3,344	-
Interest receivable		115	-	-	-
Due from other funds		-	-	-	-
Prepaids		-	-	-	-
Other assets		-	-	-	-
Total assets	$	387,429	66,749	21,632	151,100
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$	-	-	14	-
Accrued payroll liabilities		-	-	-	93
Accrued interest payable		-	-	-	-
Due to other funds		-	-	-	-
Deposits		-	-	-	-
Unearned revenues		10,905	-	19,516	-
Other liabilities		-	-	-	-
Total Liabilities		10,905	-	19,530	93
FUND BALANCES					
Nonspendable		-	-	-	-
Restricted		376,524	-	2,102	151,007
Committed		-	-	-	-
Assigned		-	-	-	-
Unassigned		-	66,749	-	-
Total fund balances		376,524	66,749	2,102	151,007
Total liabilities and fund balances	$	387,429	66,749	21,632	151,100

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

STATE OF NEW MEXICO
DONA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2013

		Correction Fees	County Clerk Equip/Rcrd	County Treasurer Fees	Crisis Triage Center
ASSETS					
Cash and cash equivalents	$	427,853	279,668	16,755	349,167
Investments		-	-	-	-
Receivables, net		146,127	-	-	-
Taxes receivable		-	-	-	-
Intergovernmental receivables		-	-	-	-
Interest receivable		170	111	6	130
Due from other funds		-	-	-	-
Prepaids		-	-	-	-
Other assets		-	-	-	-
Total assets	$	574,150	279,779	16,761	349,297
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$	825	7,264	-	14,948
Accrued payroll liabilities		-	-	-	-
Accrued interest payable		-	-	-	-
Due to other funds		-	-	-	-
Deposits		-	-	-	-
Unearned revenues		-	-	-	-
Other liabilities		-	-	-	-
Total Liabilities		825	7,264	-	14,948
FUND BALANCES					
Nonspendable		-	-	-	-
Restricted		573,325	272,515	-	-
Committed		-	-	16,761	334,349
Assigned		-	-	-	-
Unassigned		-	-	-	-
Total fund balances		573,325	272,515	16,761	334,349
Total liabilities and fund balances	$	574,150	279,779	16,761	349,297

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

STATE OF NEW MEXICO
DONA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2013

		DWI Grants	Emergency Medical Services	Environmental GRT	Farm and Range	Federal Grants
ASSETS						
Cash and cash equivalents	$	426,475	41,966	99,316	23,473	-
Investments		-	-	-	-	-
Receivables, net		-	-	-	-	-
Taxes receivable		-	-	481,503	-	-
Intergovernmental receivables		35,454	-	-	-	440,239
Interest receivable		-	-	129	10	-
Due from other funds		-	-	-	-	-
Prepaids		-	-	-	-	-
Other assets		-	-	-	-	-
Total assets	$	461,929	41,966	580,948	23,483	440,239
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$	22,776	10,321	242,516	-	108,578
Accrued payroll liabilities		23,439	-	-	-	683
Accrued interest payable		-	-	-	-	-
Due to other funds		30,853	-	-	-	148,977
Deposits		-	-	-	-	-
Unearned revenues		14,016	-	-	-	-
Other liabilities		-	-	-	-	-
Total Liabilities		91,084	10,321	242,516	-	258,238
FUND BALANCES						
Nonspendable		-	-	-	-	-
Restricted		370,845	31,645	338,432	23,483	-
Committed		-	-	-	-	-
Assigned		-	-	-	-	-
Unassigned		-	-	-	-	182,001
Total fund balances		370,845	31,645	338,432	23,483	182,001
Total liabilities and fund balances	$	461,929	41,966	580,948	23,483	440,239

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

STATE OF NEW MEXICO
DONA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2013

		Indigent Hospital Care	Law Enforcement Protection	Reappraisal Administrative Fees	Sheriff's Grants State	Sheriff's GREAT Grant
ASSETS						
Cash and cash equivalents	$	1,300,079	68,761	2,095,153	-	15,054
Investments		-	-	-	-	-
Receivables, net		-	-	-	-	-
Taxes receivable		2,908,404	-	-	-	-
Intergovernmental receivables		-	-	-	372,010	-
Interest receivable		481	28	834	-	-
Due from other funds		-	-	-	-	-
Prepaids		-	-	-	-	-
Other assets		-	-	-	-	-
Total assets	$	4,208,964	68,789	2,095,987	372,010	15,054
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$	121,142	-	20,436	9,189	-
Accrued payroll liabilities		-	-	16,788	2,851	-
Accrued interest payable		-	-	-	-	-
Due to other funds		-	-	-	201,624	-
Deposits		-	-	-	-	-
Unearned revenues		-	-	-	-	-
Other liabilities		-	-	-	-	-
Total Liabilities		121,142	-	37,224	213,664	-
FUND BALANCES						
Nonspendable		-	-	-	-	-
Restricted		4,087,822	68,789	2,058,763	158,346	7,580
Committed		-	-	-	-	-
Assigned		-	-	-	-	7,474
Unassigned		-	-	-	-	-
Total fund balances		4,087,822	68,789	2,058,763	158,346	15,054
Total liabilities and fund balances	$	4,208,964	68,789	2,095,987	372,010	15,054

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

STATE OF NEW MEXICO
DONA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2013

		Spaceport Gross Receipts	State Appropriations	Total
ASSETS				
Cash and cash equivalents	$	-	-	5,627,716
Investments		-	-	-
Receivables, net		-	-	151,427
Taxes receivable		336,208	-	3,726,115
Intergovernmental receivables		-	473,648	1,458,850
Interest receivable		-	-	2,014
Due from other funds		-	-	-
Prepaids		-	-	-
Other assets		-	-	-
Total assets	$	336,208	473,648	10,966,122
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$	-	-	558,009
Accrued payroll liabilities		-	-	43,854
Accrued interest payable		-	-	-
Due to other funds		-	23,389	404,843
Deposits		-	-	-
Unearned revenues		-	-	44,437
Other liabilities		-	-	-
Total Liabilities		-	23,389	1,051,143
FUND BALANCES				
Nonspendable		-	-	-
Restricted		336,208	450,259	9,307,645
Committed		-	-	351,110
Assigned		-	-	7,474
Unassigned		-	-	248,750
Total fund balances		336,208	450,259	9,914,979
Total liabilities and fund balances	$	336,208	473,648	10,966,122

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

STATE OF NEW MEXICO
DONA ANA COUNTY
NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2013

		Airport FAA Projects	Chaparral Wastewater USDA	Chaparral Wastewater System - SAP	Wastewater Projects/ Grants	Total
ASSETS						
Cash and cash equivalents	$	265,817	-	-	-	265,817
Investments		-	-	-	-	-
Receivables, net		-	-	467,387	18,468	485,855
Taxes receivable		-	-	-	-	-
Intergovernmental receivables		9,623	-	-	-	9,623
Interest receivable		106	-	-	-	106
Due from other funds		-	-	-	-	-
Prepaids		-	-	-	-	-
Other assets		-	-	-	-	-
Total assets	$	275,546	-	467,387	18,468	761,401
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$	-	9,817	23,830	18,468	52,115
Accrued payroll liabilities		-	-	-	-	-
Accrued interest payable		-	-	-	-	-
Due to other funds		-	-	443,557	-	443,557
Deposits		-	-	-	-	-
Unearned revenues		12,718	-	-	-	12,718
Other liabilities		-	-	-	-	-
Total Liabilities		12,718	9,817	467,387	18,468	508,390
FUND BALANCES						
Nonspendable		-	-	-	-	-
Restricted		262,828	-	-	-	262,828
Committed		-	-	-	-	-
Assigned		-	-	-	-	-
Unassigned		-	(9,817)	-	-	(9,817)
Total fund balances		262,828	(9,817)	-	-	253,011
Total liabilities and fund balances	$	275,546	-	467,387	18,468	761,401

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

STATE OF NEW MEXICO
DONA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

		Civil Preparedness	Colonia's Initiative	Community Services	Confiscated Assets
REVENUES					
Taxes:					
Property taxes	$	-	-	-	-
General sales and use taxes		-	-	-	-
Payment in lieu of tax		-	-	-	-
Penalties and interest		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue - state		77,212	-	12,000	6,086
Intergovernmental revenue - federal		637,545	-	-	-
Charges for services		-	-	-	-
Contributions/donations private services		-	-	-	-
Investment earnings		1,655	-	-	438
Rents and royalties		-	-	-	-
Other revenue		14,065	-	5,564	127,018
Total revenues		730,477	-	17,564	133,542
EXPENDITURES					
Current:					
General government		-	-	-	-
Public safety		426,094	-	-	118,055
Public works		-	-	-	-
Health and welfare		-	-	17,809	-
Culture and recreation		-	-	-	-
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Capital Outlay:					
Capital Outlay		113,797	-	-	9,148
Total Expenditures		539,891	-	17,809	127,203
Excess (deficiency) of revenues over expenditures		190,586	-	(245)	6,339
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Transfers in		-	-	-	-
Transfers out		(140,371)	(121,201)	-	-
Total other financing sources (uses)		(140,371)	(121,201)	-	-
Net change in fund balance		50,215	(121,201)	(245)	6,339
Fund balances-beginning of year		326,309	187,950	2,347	144,668
Restatements		-	-	-	-
Fund balances-beginning of year, as restated		326,309	187,950	2,347	144,668
Fund balances-end of the year	$	376,524	66,749	2,102	151,007

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

STATE OF NEW MEXICO
DONA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

		Correction Fees	County Clerk Equip/Rcrd	County Treasurer Fees	Crisis Triage Center
REVENUES					
Taxes:					
Property taxes	$	-	-	-	-
General sales and use taxes		-	-	-	-
Payment in lieu of tax		-	-	-	-
Penalties and interest		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue - state		-	-	-	-
Intergovernmental revenue - federal		-	-	-	-
Charges for services		596,251	230,593	4,491	-
Contributions/donations private services		-	-	-	-
Investment earnings		2,620	1,789	113	7,183
Rents and royalties		-	-	-	-
Other revenue		-	390	-	-
Total revenues		598,871	232,772	4,604	7,183
EXPENDITURES					
Current:					
General government		-	94,183	692	-
Public safety		354,369	-	-	-
Public works		-	-	-	-
Health and welfare		-	-	-	(21,509)
Culture and recreation		-	-	-	-
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Capital Outlay:					
Capital Outlay		31,436	35,095	-	1,795,966
Total Expenditures		385,805	129,278	692	1,774,457
Excess (deficiency) of revenues over expenditures		213,066	103,494	3,912	(1,767,274)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Transfers in		-	-	-	90,000
Transfers out		-	-	-	-
Total other financing sources (uses)		-	-	-	90,000
Net change in fund balance		213,066	103,494	3,912	(1,677,274)
Fund balances-beginning of year		360,259	169,021	12,849	2,011,623
Restatements		-	-	-	-
Fund balances-beginning of year, as restated		360,259	169,021	12,849	2,011,623
Fund balances-end of the year	$	573,325	272,515	16,761	334,349

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

STATE OF NEW MEXICO
DONA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

		DWI Grants	Emergency Medical Services	Environmental GRT	Farm and Range	Federal Grants
REVENUES						
Taxes:						
Property taxes	$	-	-	-	-	-
General sales and use taxes		-	-	968,010	-	-
Payment in lieu of tax		-	-	-	-	-
Penalties and interest		55	-	-	-	-
Licenses and permits		-	-	-	-	-
Intergovernmental revenue - state		1,031,346	150,478	-	-	-
Intergovernmental revenue - federal		-	-	-	-	595,750
Charges for services		257,088	-	-	10,516	-
Contributions/donations private services		-	-	-	-	-
Investment earnings		-	898	1,603	219	-
Rents and royalties		-	-	-	-	-
Other revenue		13,413	-	-	-	17,500
Total revenues		1,301,902	151,376	969,613	10,735	613,250
EXPENDITURES						
Current:						
General government		-	-	76,020	-	-
Public safety		1,331,164	158,234	-	15,500	615,121
Public works		-	-	-	-	-
Health and welfare		-	-	-	-	-
Culture and recreation		-	-	-	-	-
Debt Service:						
Principal payments		-	-	-	-	-
Interest payments		-	-	-	-	-
Fiscal agent's fees		-	-	-	-	-
Capital Outlay:						
Capital Outlay		-	-	-	-	-
Total Expenditures		1,331,164	158,234	76,020	15,500	615,121
Excess (deficiency) of revenues over expenditures		(29,262)	(6,858)	893,593	(4,765)	(1,871)
OTHER FINANCING SOURCES (USES)						
Proceeds from issuance of long-term capital-related debt		-	-	-	-	-
Transfers in		-	-	-	-	183,872
Transfers out		-	-	(900,000)	-	-
Total other financing sources (uses)		-	-	(900,000)	-	183,872
Net change in fund balance		(29,262)	(6,858)	(6,407)	(4,765)	182,001
Fund balances-beginning of year		400,107	38,503	344,839	28,248	-
Restatements		-	-	-	-	-
Fund balances-beginning of year, as restated		400,107	38,503	344,839	28,248	-
Fund balances-end of the year	$	370,845	31,645	338,432	23,483	182,001

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

STATE OF NEW MEXICO
DONA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

		Indigent Hospital Care	Law Enforcement Protection	Reappraisal Administrative Fees	Sheriff's Grants State	Sheriff's GREAT Grant
REVENUES						
Taxes:						
Property taxes	$	-	-	-	-	-
General sales and use taxes		8,885,492	-	1,017,655	-	-
Payment in lieu of tax		-	-	-	-	-
Penalties and interest		-	-	-	-	-
Licenses and permits		-	-	-	-	-
Intergovernmental revenue - state		-	-	-	91,063	-
Intergovernmental revenue - federal		-	-	-	1,595,939	-
Charges for services		-	-	-	-	-
Contributions/donations private services		-	-	-	-	-
Investment earnings		6,913	678	15,459	-	-
Rents and royalties		-	-	-	-	-
Other revenue		-	108,122	13,339	181,520	-
Total revenues		8,892,405	108,800	1,046,453	1,868,522	-
EXPENDITURES						
Current:						
General government		-	-	-	-	-
Public safety		-	41,831	1,139,532	1,289,399	-
Public works		-	-	-	-	-
Health and welfare		6,744,429	-	-	-	-
Culture and recreation		-	-	-	-	-
Debt Service:						
Principal payments		-	-	-	-	-
Interest payments		-	-	-	-	-
Fiscal agent's fees		-	-	-	-	-
Capital Outlay:						
Capital Outlay		-	-	182,600	572,177	-
Total Expenditures		6,744,429	41,831	1,322,132	1,861,576	-
Excess (deficiency) of revenues over expenditures		2,147,976	66,969	(275,679)	6,946	-
OTHER FINANCING SOURCES (USES)						
Proceeds from issuance of long-term capital-related debt		-	-	-	-	-
Transfers in		365,863	-	-	-	-
Transfers out		-	-	-	-	-
Total other financing sources (uses)		365,863	-	-	-	-
Net change in fund balance		2,513,839	66,969	(275,679)	6,946	-
Fund balances-beginning of year		1,573,983	1,820	2,334,442	151,400	15,054
Restatements		-	-	-	-	-
Fund balances-beginning of year, as restated		1,573,983	1,820	2,334,442	151,400	15,054
Fund balances-end of the year	$	4,087,822	68,789	2,058,763	158,346	15,054

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

STATE OF NEW MEXICO
DONA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Spaceport Gross Receipts	State Appropriations	Total
REVENUES			
Taxes:			
Property taxes	$ -	-	-
General sales and use taxes	2,009,702	-	12,880,859
Payment in lieu of tax	-	-	-
Penalties and interest	-	-	55
Licenses and permits	-	-	-
Intergovernmental revenue - state	-	890,217	2,258,402
Intergovernmental revenue - federal	-	-	2,829,234
Charges for services	-	-	1,098,939
Contributions/donations private services	-	-	-
Investment earnings	-	1,574	41,142
Rents and royalties	-	-	-
Other revenue	-	-	480,931
Total revenues	2,009,702	891,791	19,589,562
EXPENDITURES			
Current:			
General government	-	-	170,895
Public safety	2,014,097	15,167	7,518,563
Public works	-	107,343	107,343
Health and welfare	-	-	6,740,729
Culture and recreation	-	-	-
Debt Service:			
Principal payments	-	-	-
Interest payments	-	-	-
Fiscal agent's fees	-	-	-
Capital Outlay:			
Capital Outlay	-	771,182	3,511,401
Total Expenditures	2,014,097	893,692	18,048,931
Excess (deficiency) of revenues over expenditures	(4,395)	(1,901)	1,540,631
OTHER FINANCING SOURCES (USES)			
Proceeds from issuance of long-term capital-related debt	-	-	-
Transfers in	-	3,930	643,665
Transfers out	-	(111,225)	(1,272,797)
Total other financing sources (uses)	-	(107,295)	(629,132)
Net change in fund balance	(4,395)	(109,196)	911,499
Fund balances-beginning of year	340,603	559,455	9,003,480
Restatements	-	-	-
Fund balances-beginning of year, as restated	340,603	559,455	9,003,480
Fund balances-end of the year	$ 336,208	450,259	9,914,979

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

STATE OF NEW MEXICO
DONA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Airport FAA Projects	Chaparral Wastewater USDA	Chaparral Wastewater System - SAP	Wastewater Projects/ Grants USDA	Total
REVENUES					
Taxes:					
Property taxes	$ -	-	-	-	-
General sales and use taxes	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue - state	52,099	-	3,121,804	18,468	3,192,371
Intergovernmental revenue - federal	-	-	-	-	-
Charges for services	-	-	-	-	-
Contributions/donations private services	-	-	-	-	-
Investment earnings	1,859	-	-	-	1,859
Rents and royalties	-	-	-	-	-
Other revenue	-	-	24,307	-	24,307
Total revenues	53,958	-	3,146,111	18,468	3,218,537
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	9,817	(388,692)	18,468	(360,407)
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt Service:					-
Principal payments	-	-	-	-	-
Interest payments	-	-	-	-	-
Fiscal agent's fees	-	-	-	-	-
Capital Outlay:					-
Capital Outlay	98,072	12,582	3,146,111	-	3,256,765
Total Expenditures	98,072	22,399	2,757,419	18,468	2,896,358
Excess (deficiency) of revenues over expenditures	(44,114)	(22,399)	388,692	-	322,179
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt	-	-	-	-	-
Transfers in	-	12,582	-	-	12,582
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	12,582	-	-	12,582
Net change in fund balance	(44,114)	(9,817)	388,692	-	334,761
Fund balances-beginning of year	306,942	-	(388,692)	-	(81,750)
Restatements	-	-	-	-	-
Fund balances-beginning of year, as restated	306,942	-	(388,692)	-	(81,750)
Fund balances-end of the year	$ 262,828	(9,817)	-	-	253,011

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CIVIL PREPAREDNESS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	982,548	1,118,191	776,823	(341,368)
Charges for services	-	-	-	-
Investment earnings	1,004	1,004	1,564	560
Other revenue	-	13,932	14,065	133
Total revenues	983,552	1,133,127	792,452	(340,675)
EXPENDITURES				
Current:				
Personnel costs	-	-	-	-
Operating costs	705,763	803,870	466,673	337,197
Capital outlay	172,601	224,068	113,797	110,271
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	878,364	1,027,938	580,470	447,468
Excess (deficiency) of revenues over (under) expenditures	105,188	105,189	211,982	(106,793)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(140,372)	(140,371)	(140,371)	-
Total other financing sources (uses)	(140,372)	(140,371)	(140,371)	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(35,184)	(35,182)	71,611	(106,793)
Budgeted cash carryover	35,184	35,182		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ 71,611
To adjust applicable revenue accruals and deferrals	(61,975)
To adjust applicable expenditure accruals	40,579
Change in net position (GAAP basis)	$ 50,215

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COLONIA'S INITIATIVE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	-	950,486	-	(950,486)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenue	-	-	-	-
Total revenues	-	950,486	-	(950,486)
EXPENDITURES				
Current:				
Personnel costs	-	-	-	-
Operating costs	-	450,486	-	450,486
Capital outlay	-	500,000	-	500,000
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	-	950,486	-	950,486
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(121,201)	(121,201)	(121,201)	-
Total other financing sources (uses)	(121,201)	(121,201)	(121,201)	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(121,201)	(121,201)	(121,201)	-
Budgeted cash carryover	121,201	121,201		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ (121,201)
To adjust applicable revenue accruals and deferrals	-
To adjust applicable expenditure accruals	-
Change in net position (GAAP basis)	$ (121,201)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY SERVICES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	12,000	16,291	12,947	(3,344)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenue	-	16,107	16,107	-
Total revenues	12,000	32,398	29,054	(3,344)
EXPENDITURES				
Current:				
Personnel costs	6,562	6,562	8,409	(1,847)
Operating costs	15,314	33,770	12,407	21,363
Capital outlay	-	-	-	-
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	21,876	40,332	20,816	19,516
Excess (deficiency) of revenues over (under) expenditures	(9,876)	(7,934)	8,238	(16,172)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(9,876)	(7,934)	8,238	(16,172)
Budgeted cash carryover	9,876	7,934		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ 8,238
To adjust applicable revenue accruals and deferrals	(11,491)
To adjust applicable expenditure accruals	3,008
Change in net position (GAAP basis)	$ (245)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONFISCATED ASSETS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	-	-	-	-
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		-	-	5,579	5,579
Charges for services		-	-	-	-
Investment earnings		1,441	1,441	438	(1,003)
Other revenue		1,087,383	1,087,383	127,018	(960,365)
Total revenues		1,088,824	1,088,824	133,035	(955,789)
EXPENDITURES					
Current:					
Personnel costs		23,683	33,819	30,040	3,779
Operating costs		142,676	96,079	88,016	8,063
Capital outlay		-	36,461	9,148	27,313
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		166,359	166,359	127,204	39,155
Excess (deficiency) of revenues over (under) expenditures		922,465	922,465	5,831	916,634
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Total other financing sources (uses)		-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		922,465	922,465	5,831	916,634
Budgeted cash carryover		-	-		
Total	$	922,465	922,465		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	5,831
To adjust applicable revenue accruals and deferrals		508
To adjust applicable expenditure accruals		-
Change in net position (GAAP basis)	$	6,339

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CORRECTION FEES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	-	-	-	-
Charges for services	650,000	650,000	615,256	(34,744)
Investment earnings	9,000	9,000	2,514	(6,486)
Other revenue	-	-	-	-
Total revenues	659,000	659,000	617,770	(41,230)
EXPENDITURES				
Current:				
Personnel costs	-	-	-	-
Operating costs	420,500	420,500	355,841	64,659
Capital outlay	48,000	48,000	31,436	16,564
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	468,500	468,500	387,277	81,223
Excess (deficiency) of revenues over (under) expenditures	190,500	190,500	230,493	(39,993)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	190,500	190,500	230,493	(39,993)
Budgeted cash carryover	-	-		
Total	$ 190,500	190,500		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ 230,493
To adjust applicable revenue accruals and deferrals	(18,900)
To adjust applicable expenditure accruals	1,473
Change in net position (GAAP basis)	$ 213,066

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY CLERK EQUIP/RCRD - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	-	-	-	-
Charges for services	160,823	160,823	230,593	69,770
Investment earnings	1,445	1,445	1,732	287
Other revenue	-	-	390	390
Total revenues	162,268	162,268	232,715	70,447
EXPENDITURES				
Current:				
Personnel costs	-	-	-	-
Operating costs	120,050	114,559	87,744	26,815
Capital outlay	70,000	75,491	35,095	40,396
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	190,050	190,050	122,839	67,211
Excess (deficiency) of revenues over (under) expenditures	(27,782)	(27,782)	109,876	(137,658)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(27,782)	(27,782)	109,876	(137,658)
Budgeted cash carryover	27,782	27,782		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ 109,876
To adjust applicable revenue accruals and deferrals	57
To adjust applicable expenditure accruals	(6,439)
Change in net position (GAAP basis)	$ 103,494

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY TREASURER'S FEES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	-	-	-	-
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		-	-	-	-
Charges for services		2,593	2,593	4,492	1,899
Investment earnings		165	165	110	(55)
Other revenue		-	-	-	-
Total revenues		2,758	2,758	4,602	1,844
EXPENDITURES					
Current:					
Personnel costs		-	-	-	-
Operating costs		12,600	12,600	692	11,908
Capital outlay		-	-	-	-
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		12,600	12,600	692	11,908
Excess (deficiency) of revenues over (under) expenditures		(9,842)	(9,842)	3,910	(13,752)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Total other financing sources (uses)		-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		(9,842)	(9,842)	3,910	(13,752)
Budgeted cash carryover		9,842	9,842		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	3,910
To adjust applicable revenue accruals and deferrals		2
To adjust applicable expenditure accruals		-
Change in net position (GAAP basis)	$	3,912

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CRISIS TRIAGE CENTER - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	-	-	-	-
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		-	-	-	-
Charges for services		-	-	-	-
Investment earnings		-	-	7,723	7,723
Other revenue		-	-	-	-
Total revenues		-	-	7,723	7,723
EXPENDITURES					
Current:					
Personnel costs		-	-	-	-
Operating costs		-	-	16,656	(16,656)
Capital outlay		2,136,000	2,136,000	1,795,966	340,034
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		2,136,000	2,136,000	1,812,622	323,378
Excess (deficiency) of revenues over (under) expenditures		(2,136,000)	(2,136,000)	(1,804,899)	(331,101)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		90,000	90,000	90,000	-
Transfers out		-	-	-	-
Total other financing sources (uses)		90,000	90,000	90,000	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		(2,046,000)	(2,046,000)	(1,714,899)	(331,101)
Budgeted cash carryover		2,046,000	2,046,000		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	(1,714,899)
To adjust applicable revenue accruals and deferrals		(539)
To adjust applicable expenditure accruals		38,164
Change in net position (GAAP basis)	$	(1,677,274)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DWI GRANT - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	1,044,057	1,048,658	1,101,213	52,555
Charges for services	360,000	355,399	257,088	(98,311)
Investment earnings	-	-	-	-
Other revenue	500	500	13,468	12,968
Total revenues	1,404,557	1,404,557	1,371,769	(32,788)
EXPENDITURES				
Current:				
Personnel costs	881,967	881,967	697,047	184,920
Operating costs	940,825	940,825	646,083	294,742
Capital outlay	-	-	-	-
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	1,822,792	1,822,792	1,343,130	479,662
Excess (deficiency) of revenues over (under) expenditures	(418,235)	(418,235)	28,639	(446,874)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(418,235)	(418,235)	28,639	(446,874)
Budgeted cash carryover	418,235	418,235		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ 28,639
To adjust applicable revenue accruals and deferrals	(69,868)
To adjust applicable expenditure accruals	11,967
Change in net position (GAAP basis)	$ (29,262)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	151,987	151,987	150,478	(1,509)
Charges for services	-	-	-	-
Investment earnings	730	730	914	184
Other revenue	-	-	-	-
Total revenues	152,717	152,717	151,392	(1,325)
EXPENDITURES				
Current:				
Personnel costs	-	-	-	-
Operating costs	202,166	190,371	158,875	31,496
Capital outlay	-	11,795	-	11,795
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	202,166	202,166	158,875	43,291
Excess (deficiency) of revenues over (under) expenditures	(49,449)	(49,449)	(7,483)	(41,966)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(49,449)	(49,449)	(7,483)	(41,966)
Budgeted cash carryover	49,449	49,449		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ (7,483)
To adjust applicable revenue accruals and deferrals	(17)
To adjust applicable expenditure accruals	642
Change in net position (GAAP basis)	$ (6,858)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FARM AND RANGE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	-	-	-	-
Charges for services	11,815	11,815	10,516	(1,299)
Investment earnings	369	369	219	(150)
Other revenue	-	-	-	-
Total revenues	12,184	12,184	10,735	(1,449)
EXPENDITURES				
Current:				
Personnel costs	-	-	-	-
Operating costs	21,000	21,000	15,500	5,500
Capital outlay	-	-	-	-
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	21,000	21,000	15,500	5,500
Excess (deficiency) of revenues over (under) expenditures	(8,816)	(8,816)	(4,765)	(4,051)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(8,816)	(8,816)	(4,765)	(4,051)
Budgeted cash carryover	8,816	8,816		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ (4,765)
To adjust applicable revenue accruals and deferrals	-
To adjust applicable expenditure accruals	-
Change in net position (GAAP basis)	$ (4,765)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FEDERAL GRANTS/DETENTION CENTER - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	1,997,783	2,489,617	304,506	(2,185,111)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenue	-	17,500	17,500	-
Total revenues	1,997,783	2,507,117	322,006	(2,185,111)
EXPENDITURES				
Current:				
Personnel costs	15,343	28,681	8,186	20,495
Operating costs	1,982,440	2,478,436	497,692	1,980,744
Capital outlay	-	-	-	-
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	1,997,783	2,507,117	505,878	2,001,239
Excess (deficiency) of revenues over (under) expenditures	-	-	(183,872)	183,872
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	183,872	183,872	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	183,872	183,872	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	-	183,872	-	183,872
Budgeted cash carryover	-	-		
Total	$ -	183,872		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ -
To adjust applicable revenue accruals and deferrals	291,244
To adjust applicable expenditure accruals	(109,243)
Change in net position (GAAP basis)	$ 182,001

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INDIGENT HOSPITAL CARE FUND - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	8,938,149	8,938,149	8,914,592	(23,557)
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		-	-	-	-
Charges for services		-	-	-	-
Investment earnings		39,594	39,594	6,432	(33,162)
Other revenue		-	-	25	25
Total revenues		8,977,743	8,977,743	8,921,049	(56,694)
EXPENDITURES					
Current:					
Personnel costs		-	-	-	-
Operating costs		9,295,270	9,295,270	8,046,775	1,248,495
Capital outlay		-	-	-	-
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		9,295,270	9,295,270	8,046,775	1,248,495
Excess (deficiency) of revenues over (under) expenditures		(317,527)	(317,527)	874,274	(1,191,801)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		365,863	365,863	365,863	-
Transfers out		-	-	-	-
Total other financing sources (uses)		365,863	365,863	365,863	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		48,336	48,336	1,240,137	(1,191,801)
Budgeted cash carryover		-	-		
Total	$	48,336	48,336		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	1,240,137
To adjust applicable revenue accruals and deferrals		(28,620)
To adjust applicable expenditure accruals		1,302,322
Change in net position (GAAP basis)	$	2,513,839

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAW ENFORCEMENT PROTECTION - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	-	-	-	-
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		-	-	-	-
Charges for services		-	-	-	-
Investment earnings		1,840	1,840	651	(1,189)
Other revenue		106,800	106,800	108,122	1,322
Total revenues		108,640	108,640	108,773	133
EXPENDITURES					
Current:					
Personnel costs		-	-	-	-
Operating costs		106,800	77,090	41,831	35,259
Capital outlay		-	29,710	-	29,710
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		106,800	106,800	41,831	64,969
Excess (deficiency) of revenues over (under) expenditures		1,840	1,840	66,942	(65,102)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Total other financing sources (uses)		-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		1,840	1,840	66,942	(65,102)
Budgeted cash carryover		-	-		
Total	$	1,840	1,840		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	66,942
To adjust applicable revenue accruals and deferrals		27
To adjust applicable expenditure accruals		-
Change in net position (GAAP basis)	$	66,969

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
REAPPRAISAL ADMINISTRATIVE FEES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	978,510	978,510	1,017,655	39,145
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		-	-	-	-
Charges for services		-	-	-	-
Investment earnings		27,713	27,713	15,396	(12,317)
Other revenue		3,005	3,005	13,339	10,334
Total revenues		1,009,228	1,009,228	1,046,390	37,162
EXPENDITURES					
Current:					
Personnel costs		1,051,528	1,051,528	614,470	437,058
Operating costs		764,600	764,600	529,696	234,904
Capital outlay		825,000	825,000	182,600	642,400
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		2,641,128	2,641,128	1,326,766	1,314,362
Excess (deficiency) of revenues over (under) expenditures		(1,631,900)	(1,631,900)	(280,376)	(1,351,524)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Total other financing sources (uses)		-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		(1,631,900)	(1,631,900)	(280,376)	(1,351,524)
Budgeted cash carryover		1,631,900	1,631,900		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	(280,376)
To adjust applicable revenue accruals and deferrals		63
To adjust applicable expenditure accruals		4,634
Change in net position (GAAP basis)	$	(275,679)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SHERIFF'S GRANTS STATE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	-	-	-	-
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		3,414,193	4,906,254	1,760,251	(3,146,003)
Charges for services		-	-	-	-
Investment earnings		-	-	-	-
Other revenue		274,630	274,630	172,953	(101,677)
Total revenues		3,688,823	5,180,884	1,933,204	(3,247,680)
EXPENDITURES					
Current:					
Personnel costs		1,163,339	1,760,822	717,494	1,043,328
Operating costs		1,505,324	1,869,145	561,236	1,307,909
Capital outlay		645,937	1,389,933	572,177	817,756
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		3,314,600	5,019,900	1,850,907	3,168,993
Excess (deficiency) of revenues over (under) expenditures		374,223	160,984	82,297	78,687
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Total other financing sources (uses)		-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		374,223	160,984	82,297	78,687
Budgeted cash carryover		-	-		
Total	$	374,223	160,984		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	82,297
To adjust applicable revenue accruals and deferrals		(64,683)
To adjust applicable expenditure accruals		(10,668)
Change in net position (GAAP basis)	$	6,946

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPACEPORT GRT - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	2,205,166	2,205,166	2,014,097	(191,069)
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		-	-	-	-
Charges for services		-	-	-	-
Investment earnings		-	-	-	-
Other revenue		-	-	-	-
Total revenues		2,205,166	2,205,166	2,014,097	(191,069)
EXPENDITURES					
Current:					
Personnel costs		-	-	-	-
Operating costs		2,205,166	2,205,166	2,014,097	191,069
Capital outlay		-	-	-	-
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		2,205,166	2,205,166	2,014,097	191,069
Excess (deficiency) of revenues over (under) expenditures		-	-	-	-
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Total other financing sources (uses)		-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		-	-	-	-
Budgeted cash carryover		-	-		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	-
To adjust applicable revenue accruals and deferrals		(4,395)
To adjust applicable expenditure accruals		-
Change in net position (GAAP basis)	$	(4,395)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
STATE APPROPRIATIONS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	-	-	-	-
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		1,387,906	3,412,207	1,072,915	(2,339,292)
Charges for services		-	-	-	-
Investment earnings		-	-	1,610	1,610
Other revenue		-	-	-	-
Total revenues		1,387,906	3,412,207	1,074,525	(2,337,682)
EXPENDITURES					
Current:					
Personnel costs		-	-	-	-
Operating costs		490,602	1,291,390	122,509	1,168,881
Capital outlay		553,686	1,777,200	952,471	824,729
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		1,044,288	3,068,590	1,074,980	1,993,610
Excess (deficiency) of revenues over (under) expenditures		343,618	343,617	(455)	344,072
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		-	3,930	3,930	-
Transfers out		(111,226)	(111,226)	(111,226)	-
Total other financing sources (uses)		(111,226)	(107,296)	(107,296)	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		232,392	236,321	(107,751)	344,072
Budgeted cash carryover		-	-		
Total	$	232,392	236,321		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	(107,751)
To adjust applicable revenue accruals and deferrals		(182,734)
To adjust applicable expenditure accruals		181,289
Change in net position (GAAP basis)	$	(109,196)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHAPARRAL WASTEWATER SYSTEM - SAP - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	4,423,892	5,399,654	4,052,125	(1,347,529)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenue	-	24,307	24,307	-
Total revenues	4,423,892	5,423,961	4,076,432	(1,347,529)
EXPENDITURES				
Current:				
Personnel costs	-	-	-	-
Operating costs	-	-	9,336	(9,336)
Capital outlay	4,065,329	5,065,398	3,708,533	1,356,865
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	4,065,329	5,065,398	3,717,869	1,347,529
Excess (deficiency) of revenues over (under) expenditures	358,563	358,563	358,563	-
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	358,563	358,563	358,563	-
Budgeted cash carryover	-	-		
Total	$ 358,563	358,563		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ 358,563
To adjust applicable revenue accruals and deferrals	(930,321)
To adjust applicable expenditure accruals	960,450
Change in net position (GAAP basis)	$ 388,692

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
AIRPORT FAA PROJECTS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	480,333	1,080,333	65,530	(1,014,803)
Charges for services	-	-	-	-
Investment earnings	2,084	2,084	1,847	(237)
Other revenue	-	-	-	-
Total revenues	482,417	1,082,417	67,377	(1,015,040)
EXPENDITURES				
Current:				
Personnel costs	-	-	-	-
Operating costs	-	-	3,600	(3,600)
Capital outlay	505,614	1,255,614	94,472	1,161,142
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	505,614	1,255,614	98,072	1,157,542
Excess (deficiency) of revenues over (under) expenditures	(23,197)	(173,197)	(30,695)	(142,502)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	(23,197)	(173,197)	(30,695)	(142,502)
Budgeted cash carryover	23,197	173,197		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ (30,695)
To adjust applicable revenue accruals and deferrals	(13,419)
To adjust applicable expenditure accruals	-
Change in net position (GAAP basis)	$ (44,114)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHAPARRAL WASTEWATER - USDA - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	-	-	-	-
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		1,756,555	1,756,555	-	(1,756,555)
Charges for services		-	-	-	-
Investment earnings		-	-	-	-
Other revenue		-	-	-	-
Total revenues		1,756,555	1,756,555	-	(1,756,555)
EXPENDITURES					
Current:					
Personnel costs		-	-	-	-
Operating costs		21,400	21,400	-	21,400
Capital outlay		1,626,011	1,626,011	12,582	1,613,429
Debt Service:					
Principal payments		-	-	-	-
Interest payments		-	-	-	-
Fiscal agent's fees		-	-	-	-
Total expenditures		1,647,411	1,647,411	12,582	1,634,829
Excess (deficiency) of revenues over (under) expenditures		109,144	109,144	(12,582)	121,726
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	-	-	-
Sale of real and personal property		-	-	-	-
Transfers in		-	12,582	12,582	-
Transfers out		-	-	-	-
Total other financing sources (uses)		-	12,582	12,582	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		109,144	121,726	-	121,726
Budgeted cash carryover		-	-		
Total	$	109,144	121,726		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	-
To adjust applicable revenue accruals and deferrals		-
To adjust applicable expenditure accruals		(9,817)
Change in net position (GAAP basis)	$	(9,817)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WASTEWATER PROJECTS / GRANTS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ -	-	-	-
Payment-in-Lieu-of-taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue and grants	1,250,000	1,250,000	-	(1,250,000)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenue	-	-	-	-
Total revenues	1,250,000	1,250,000	-	(1,250,000)
EXPENDITURES				
Current:				
Personnel costs	-	-	-	-
Operating costs	-	-	-	-
Capital outlay	1,250,000	1,250,000	-	1,250,000
Debt Service:				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Fiscal agent's fees	-	-	-	-
Total expenditures	1,250,000	1,250,000	-	1,250,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of long-term capital-related debt	-	-	-	-
Sale of real and personal property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)	-	-	-	-
Budgeted cash carryover	-	-		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ -
To adjust applicable revenue accruals and deferrals	18,468
To adjust applicable expenditure accruals	(18,468)
Change in net position (GAAP basis)	$ -

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES					
Taxes	$	580,000	580,000	550,991	(29,009)
Payment-in-Lieu-of-taxes		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental revenue and grants		-	-	-	-
Charges for services		-	-	-	-
Investment earnings		129,042	131,867	140,865	8,998
Other revenue		-	-	-	-
Total revenues		709,042	711,867	691,856	(20,011)
EXPENDITURES					
Current:					
Personnel costs		-	-	-	-
Operating costs		30,537	169,395	151,389	18,006
Capital outlay		-	-	-	-
Debt Service:					
Principal payments		3,450,000	8,705,000	8,470,000	235,000
Interest payments		1,821,835	2,006,729	1,885,019	121,710
Fiscal agent's fees		-	-	-	-
Total expenditures		5,302,372	10,881,124	10,506,408	374,716
Excess (deficiency) of revenues over (under) expenditures		(4,593,330)	(10,169,257)	(9,814,552)	(354,705)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term capital-related debt		-	5,235,837	5,235,837	-
Sale of real and personal property		-	-	-	-
Transfers in		4,748,178	5,116,518	5,116,518	-
Transfers out		-	(362,691)	(362,691)	-
Total other financing sources (uses)		4,748,178	9,989,664	9,989,664	-
Excess (deficiency of revenues over expenditures and other financing sources (uses)		154,848	(179,593)	175,112	(354,705)
Budgeted cash carryover		-	179,593		
Total	$	154,848	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	175,112
To adjust applicable revenue accruals and deferrals		1,200
To adjust applicable expenditure accruals		52,631
Change in net position (GAAP basis)	$	228,943

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

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

NON-MAJOR ENTERPRISE FUNDS

Chaparral Wastewater System - To account for the service activities of the wastewater system.

Doña Ana Wastewater System - To account for the service activities of the wastewater system.

La Union Wastewater- To account for the service activities of the wastewater system.

Las Palmeras/Montana Vista Wastewater - To account for the service activities of the wastewater system.

Rincon Wastewater - To account for the service activities of the water system.

Salem/Ogas Wastewater - To account for the service activities of the wastewater system.

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

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2013

		Chaparral Wastewater System	Dona Ana Wastewater System	La Union Wastewater System	Las Palmeras/ Montana Vista Wastewater
ASSETS					
Current assets:					
Cash and cash equivalents	$	25,722	31,122	41,621	-
Investments		-	-	-	-
Receivable, net		8,782	8,409	3,595	-
Interest receivables		-	12	18	-
Other receivables		-	-	-	-
Deposits		-	-	-	-
Inventory		-	-	-	-
Due from other funds		-	-	-	-
Total current assets		34,504	39,543	45,234	-
Non-current assets:					
Restricted cash and cash equivalents		-	-	-	-
Restricted cash held in investments		-	-	-	-
Capital assets, net		5,920,786	2,669,456	4,586,053	476,468
Total non-current assets		5,920,786	2,669,456	4,586,053	476,468
Total assets	$	5,955,290	2,708,999	4,631,287	476,468
LIABILITIES					
Current liabilities:					
Accounts payable	$	2,686	7,070	2,693	-
Due to other funds		-	-	-	-
Bonds and notes payable		-	-	-	-
Accrued interest payable		-	-	3,275	-
Accrued payroll liabilities		101	-	20	-
Compensated absences		9,622	-	4,064	-
Other liabilities		4,368	330	1,898	1,600
Deposits		-	-	-	-
Unearned revenues		-	-	-	-
Total current liabilities		16,777	7,400	11,950	1,600
Non-current liabilities:					
Bonds and notes payable		-	-	527,003	-
Compensated absences		5,773	-	2,438	-
Total non-current liabilities		5,773	-	529,441	-
Total liabilities		22,550	7,400	541,391	1,600
NET POSITION					
Net investment in capital assets		5,920,786	2,669,456	4,059,050	476,468
Unrestricted		11,954	32,143	30,846	(1,600)
Total net position		5,932,740	2,701,599	4,089,896	474,868
Total liabilities and net position	$	5,955,290	2,708,999	4,631,287	476,468

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

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2013

		Rincon Wastewater System	Salem/Ogas Wastewater System	San Miguel Water System	Total Nonmajor Enterprise Funds
ASSETS					
Current assets:					
Cash and cash equivalents	$	25,238	84,042	463	208,208
Investments		-	-	-	-
Receivable, net		3,076	7,125	-	30,987
Interest receivables		6	34	-	70
Other receivables		-	-	-	-
Deposits		-	-	-	-
Inventory		-	-	-	-
Due from other funds		-	-	-	-
Total current assets		28,320	91,201	463	239,265
Non-current assets:					
Restricted cash and cash equivalents		-	-	-	-
Capital assets, net		1,284,211	2,717,139	-	17,654,113
Total non-current assets		1,284,211	2,717,139	-	17,654,113
Total assets	$	1,312,531	2,808,340	463	17,893,378
LIABILITIES					
Current liabilities:					
Accounts payable	$	1,064	2,789	338	16,640
Due to other funds		-	-	-	-
Bonds and notes payable		-	-	-	-
Accrued interest payable		-	2,747	-	6,022
Accrued payroll liabilities		89	70	-	280
Compensated absences		3,214	980	-	17,880
Other liabilities		291	2,602	125	11,214
Deposits		-	-	-	-
Unearned revenues		-	-	-	-
Total current liabilities		4,658	9,188	463	52,036
Non-current liabilities:					
Bonds and notes payable		-	441,956	-	968,959
Compensated absences		1,929	588	-	10,728
Total non-current liabilities		1,929	442,544	-	979,687
Total liabilities		6,587	451,732	463	1,031,723
NET POSITION					
Net investment in capital assets		1,284,211	2,275,183	-	16,685,154
Unrestricted		21,733	81,425	-	176,501
Total net position		1,305,944	2,356,608	-	16,861,655
Total liabilities and net position	$	1,312,531	2,808,340	463	17,893,378

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

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 2013

		Chaparral Wastewater System	Dona Ana Wastewater System	La Union Wastewater System	Las Palmeras/ Montana Vista Wastewater
OPERATING REVEUNES					
Charges for services	$	28,482	-	2,420	-
Charges for water services		-	-	-	-
Charges for sewerage service		80,448	100,953	66,480	-
Rents and royalties		-	-	-	-
Other revenue		4,742	-	5,259	-
Total operating revenues		113,672	100,953	74,159	-
OPERATING EXPENSES					
Personnel services -salaries and wages		55,689	-	29,802	-
Personnel services -employee benefits		25,500	-	20,471	-
Purchased professional and technical services		-	125,620	-	-
Utilities		21,814	11,171	3,406	-
Other operating expenses		10,631	5,291	29,721	-
Depreciation		350,175	71,795	179,672	13,332
Total operating expenses		463,809	213,877	263,072	13,332
Operating income (loss)		(350,137)	(112,924)	(188,913)	(13,332)
NON-OPERATING REVENUES (EXPENSES)					
Gain (loss) on sale of property		-	-	-	-
Grants-federal (not capital grants)		-	-	-	-
Grants -capital		-	-	-	-
Investment earnings		-	403	363	-
Interest expense -non-operating		-	-	23	-
Total non-operating revenues (expenses)		-	403	386	-
Income (loss) before transfers		(350,137)	(112,521)	(188,527)	(13,332)
Transfers in		-	-	-	-
Capital transfer in		-	-	-	-
Capital transfer out		-	-	-	-
Transfers out		(15,407)	-	(11,412)	-
Total transfers in (out)		(15,407)	-	(11,412)	-
Change in net position		(365,544)	(112,521)	(199,939)	(13,332)
Beginning net position		6,298,284	2,814,120	4,289,835	488,200
Net position-end of the year	$	5,932,740	2,701,599	4,089,896	474,868

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

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 2013

	Rincon Wastewater System	Salem/Ogas Wastewater System	San Miguel Water System	Total Nonmajor Enterprise Funds
OPERATING REVEUNES				
Charges for services	$ -	-	-	30,902
Charges for water services	-	-	-	-
Charges for sewerage service	23,223	56,472	-	327,576
Rents and royalties	-	-	-	-
Other revenue	2,399	3,945	-	16,345
Total operating revenues	25,622	60,417	-	374,823
OPERATING EXPENSES				
Personnel services -salaries and wages	17,193	9,759	-	112,443
Personnel services -employee benefits	7,803	5,254	-	59,028
Purchased professional and technical services	-	-	-	125,620
Utilities	9,737	22,232	-	68,360
Other operating expenses	8,506	(2,109)	-	52,040
Depreciation	32,055	78,624	-	725,653
Total operating expenses	75,294	113,760	-	1,143,144
Operating income (loss)	(49,672)	(53,343)	-	(768,321)
NON-OPERATING REVENUES (EXPENSES)				
Gain (loss) on sale of property	-	-	-	-
Grants-federal (not capital grants)	-	-	-	-
Grants -capital	-	-	-	-
Investment earnings	69	544	-	1,379
Interest expense -non-operating	-	19	-	42
Total non-operating revenues (expenses)	69	563	-	1,421
Income (loss) before transfers	(49,603)	(52,780)	-	(766,900)
Transfers in	40,000	-	-	40,000
Capital transfer in	-	-	-	-
Capital transfer out	-	-	-	-
Transfers out	-	(5,649)	-	(32,468)
Total transfers in (out)	40,000	(5,649)	-	7,532
Change in net position	(9,603)	(58,429)	-	(759,368)
Beginning net position	1,315,547	2,415,037	-	17,621,023
Net position-end of the year	$ 1,305,944	2,356,608	-	16,861,655

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

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

	Chaparral Wastewater System	Dona Ana Wastewater System	La Union Wastewater System	Las Palmeras/ Montana Vista Wastewater
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	$ 112,396	100,441	67,449	-
Payments to employees	(78,463)	-	(50,014)	-
Payments to suppliers	(33,307)	(140,886)	(32,231)	-
Other receipts/(payments)	4,742	-	5,259	-
Net cash provided (used) by operating activities	5,368	(40,445)	(9,537)	-
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Intergovernmental HUD subsidy	-	-	-	-
Transfers from other funds	-	-	-	-
Operating subsidies and transfers to other funds	(15,407)	-	(11,412)	-
Net cash provided by (used for) noncapital financing activities	(15,407)	-	(11,412)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital contributions	-	-	-	-
Purchase of capital assets	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Proceeds from issuance of debt	-	-	-	-
Principal payments	-	-	-	-
Interest payments	-	-	23	-
Due to HACLC	-	-	-	-
Grant revenues	-	-	-	-
Utility deposit	-	-	-	-
Net cash provided by (used for) capital and related financing activities	-	-	23	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds from sales and maturities of investments	-	-	-	-
Issuance of mortgages/notes receivable	-	-	-	-
Repayment of mortgages received	-	-	-	-
Purchase of investments	-	-	-	-
Interest and dividends	-	402	362	-
Net cash provided by (used for) investing activities	-	402	362	-
Net increase/(decrease) in cash and cash equivalents	(10,039)	(40,043)	(20,564)	-
Balances - beginning of year	35,761	71,165	62,185	-
Balances - end of year	$ 25,722	31,122	41,621	-

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

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

		Chaparral Wastewater System	Dona Ana Wastewater System	La Union Wastewater System	Las Palmeras/ Montana Vista Wastewater
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:					
Operating income/(loss)	$	(350,137)	(112,924)	(188,913)	(13,332)
Adjustments:					
Depreciation expense		350,175	71,795	179,672	13,332
Bad debt expense		(1,881)	-	(2,147)	-
Change in assets and liabilities:					
Receivables		3,466	(512)	(1,451)	-
Due from other funds		-	-	-	-
Inventories and prepaid expenses		-	-	-	-
Deposits held for others		-	-	-	-
Accounts Payable		239	1,190	2,507	-
Accrued expenses and other liabilities		780	6	536	-
Compensated absences		2,726	-	259	-
Deposits		-	-	-	-
Unearned revenue		-	-	-	-
Due to other funds		-	-	-	-
Net cash provided by (used for) operating activities	$	5,368	(40,445)	(9,537)	-

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

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

		Rincon Wastewater System	Salem/Ogas Wastewater System	San Miguel Water System	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from customers	$	23,030	75,179	11,046	389,541
Payments to employees		(27,452)	(17,787)	-	(173,716)
Payments to suppliers		(16,921)	(36,579)	(18,886)	(278,810)
Other receipts/(payments)		2,399	3,945	-	16,345
Net cash provided (used) by operating activities		(18,944)	24,758	(7,840)	(46,640)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
Intergovernmental HUD subsidy		-	-	-	-
Transfers from other funds		40,000	-	-	40,000
Operating subsidies and transfers to other funds		-	(5,649)	-	(32,468)
Net cash provided by (used for) noncapital financing activities		40,000	(5,649)	-	7,532
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Capital contributions		-	-	-	-
Purchase of capital assets		-	-	-	-
Proceeds from sale of capital assets		-	-	-	-
Proceeds from issuance of debt		-	-	-	-
Principal payments		-	-	-	-
Interest payments		-	19	-	42
Due to HACLC		-	-	-	-
Grant revenues		-	-	-	-
Utility deposit		-	-	-	-
Net cash provided by (used for) capital and related financing activities		-	19	-	42
CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds from sales and maturities of investments		-	-	-	-
Issuance of mortgages to homeowners		-	-	-	-
Repayment of mortgages received		-	-	-	-
Purchase of investments		-	-	-	-
Interest and dividends		69	544	-	1,377
Net cash provided by (used for) investing activities		69	544	-	1,377
Net increase/(decrease) in cash and cash equivalents		21,125	19,672	(7,840)	(37,689)
Balances - beginnign of year		4,113	64,370	8,303	245,897
Balances - end of year	$	25,238	84,042	463	208,208

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

DONA ANA COUNTY
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

		Rincon Wastewater System	Salem/Ogas Wastewater System	San Miguel Water System	Total Nonmajor Enterprise Funds
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:					
Operating income/(loss)	$	(49,672)	(53,343)	-	(768,321)
Adjustments:					
Depreciation expense		32,055	78,624	-	725,653
Bad debt expense		416	(18,849)	-	(22,461)
Change in assets and liabilities:					
Receivables		(193)	18,707	11,046	31,063
Due from other funds		-	-	-	-
Inventories and prepaid expenses		-	-	-	-
Deposits held for others		-	-	-	-
Accounts Payable		913	2,644	(17,431)	(9,938)
Accrued expenses and other liabilities		(7)	(251)	(1,455)	(391)
Compensated absences		(2,456)	(2,774)	-	(2,245)
Deposits		-	-	-	-
Unearned revenue		-	-	-	-
Due to other funds		-	-	-	-
Net cash provided by (used for) operating activities	$	(18,944)	24,758	(7,840)	(46,640)

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

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NMED COUNTY UTILITIES - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES					
Charges for services	$	-	-	-	-
Charges for water services		-	-	-	-
Charges for sewerage service		-	-	-	-
Rents and royalties		-	-	-	-
Other revenue		289,884	289,884	289,884	-
Total operating revenues		289,884	289,884	289,884	-
OPERATING EXPENSES					
Personnel services -salaries and wages		-	-	-	-
Personnel services -employee benefits		-	-	-	-
Purchased professional and technical services		-	-	-	-
Utilities		-	-	-	-
Other operating expenses		1,500	1,500	1,500	-
Total operating expenses		1,500	1,500	1,500	-
Operating income (loss)		288,384	288,384	288,384	-
NON-OPERATING REVENUES (EXPENSES)					
Grants (not capital grants)		-	-	-	-
Grants -capital		-	-	-	-
Investment earnings		6,415	6,415	4,138	(2,277)
Interest expense -non-operating		(289,884)	(289,884)	(289,884)	-
Total non-operating revenues (expenses)		(283,469)	(283,469)	(285,746)	(2,277)
Income (loss) before transfers		4,915	4,915	2,638	(2,277)
Transfers in		13,108	18,544	18,544	-
Transfers out		(20,000)	(20,000)	(20,000)	-
Total transfers		(6,892)	(1,456)	(1,456)	-
Change in net position		(1,977)	3,459	1,182	(2,277)
Budgeted cash carryover		1,977	-		
Total	$	-	3,459		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	1,182
To adjust applicable revenue accruals and deferrals		(115)
To adjust applicable expenditure accruals		209,851
Depreciaiton and other non-cash items		(144,810)
Change in net position (GAAP basis)	$	66,108

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SOUTH CENTRAL WASTEWATER - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES					
Charges for services	$	23,380	23,380	93,094	69,714
Charges for water services		38,000	38,000	67,453	29,453
Charges for sewerage service		830,000	830,000	653,192	(176,808)
Rents and royalties		-	-	-	-
Other revenue		46,000	46,000	43,212	(2,788)
Total operating revenues		937,380	937,380	856,951	(80,429)
OPERATING EXPENSES					
Personnel services -salaries and wages		295,947	295,947	248,801	47,146
Personnel services -employee benefits		123,891	123,891	103,843	20,048
Purchased professional and technical services		10,000	10,000	10,453	(453)
Utilities		135,600	135,600	153,312	(17,712)
Other operating expenses		752,910	752,910	702,468	50,442
Total operating expenses		1,318,348	1,318,348	1,218,877	99,471
Operating income (loss)		(380,968)	(380,968)	(361,926)	19,042
NON-OPERATING REVENUES (EXPENSES)					
Grants (not capital grants)		-	-	-	-
Grants -capital		-	-	-	-
Investment earnings		4,500	4,500	178	(4,322)
Interest expense -non-operating		-	-	-	-
Total non-operating revenues (expenses)		4,500	4,500	178	(4,322)
Income (loss) before transfers		(376,468)	(376,468)	(361,748)	14,720
Transfers in		420,677	420,677	420,677	-
Transfers out		(34,299)	(34,390)	(34,390)	-
Total transfers		386,378	386,287	386,287	-
Change in net position		9,910	9,819	24,539	14,720
Budgeted cash carryover		-	-		
Total	$	9,910	9,819		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	24,539
To adjust applicable revenue accruals and deferrals		3,795
To adjust applicable expenditure accruals		305,748
Depreciaiton and other non-cash items		(905,273)
Change in net position (GAAP basis)	$	(571,191)

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHAPARRAL WASTEWATER SYSTEM - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Charges for services	$ 31,000	31,000	28,482	(2,518)
Charges for water services	-	-	-	-
Charges for sewerage service	99,445	99,445	80,448	(18,997)
Rents and royalties	-	-	-	-
Other revenue	-	-	4,742	4,742
Total operating revenues	130,445	130,445	113,672	(16,773)
OPERATING EXPENSES				
Personnel services -salaries and wages	57,614	57,614	53,157	4,457
Personnel services -employee benefits	25,845	25,845	25,500	345
Purchased professional and technical services	-	-	-	-
Utilities	21,200	21,200	21,814	(614)
Other operating expenses	14,050	14,050	12,080	1,970
Total operating expenses	118,709	118,709	112,551	6,158
Operating income (loss)	11,736	11,736	1,121	(10,615)
NON-OPERATING REVENUES (EXPENSES)				
Grants (not capital grants)	-	-	-	-
Grants -capital	-	-	-	-
Investment earnings	-	-	-	-
Interest expense -non-operating	-	-	-	-
Total non-operating revenues (expenses)	-	-	-	-
Income (loss) before transfers	11,736	11,736	1,121	(10,615)
Transfers in	-	-	-	-
Transfers out	(1,367)	(15,407)	(15,407)	-
Total transfers	(1,367)	(15,407)	(15,407)	-
Change in net position	10,369	(3,671)	(14,286)	(10,615)
Budgeted cash carryover	-	3,671		
Total	$ 10,369	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ (14,286)
To adjust applicable revenue accruals and deferrals	-
To adjust applicable expenditure accruals	(2,964)
Depreciaiton and other non-cash items	(348,294)
Change in net position (GAAP basis)	$ (365,544)

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DONA ANA WASTEWATER SYSTEM - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Charges for services	$ -	-	-	-
Charges for water services	-	-	-	-
Charges for sewerage service	110,000	114,150	100,442	(13,708)
Rents and royalties	-	-	-	-
Other revenue	-	-	-	-
Total operating revenues	110,000	114,150	100,442	(13,708)
OPERATING EXPENSES				
Personnel services -salaries and wages	-	-	-	-
Personnel services -employee benefits	-	-	-	-
Purchased professional and technical services	73,000	96,841	125,619	(28,778)
Utilities	10,050	10,050	11,171	(1,121)
Other operating expenses	27,250	34,000	4,101	29,899
Total operating expenses	110,300	140,891	140,891	-
Operating income (loss)	(300)	(26,741)	(40,449)	(13,708)
NON-OPERATING REVENUES (EXPENSES)				
Grants (not capital grants)	-	-	-	-
Grants -capital	-	-	-	-
Investment earnings	382	382	400	18
Interest expense -non-operating	-	-	-	-
Total non-operating revenues (expenses)	382	382	400	18
Income (loss) before transfers	82	(26,359)	(40,049)	(13,690)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total transfers	-	-	-	-
Change in net position	82	(26,359)	(40,049)	(13,690)
Budgeted cash carryover	-	26,359		
Total	$ 82	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ (40,049)
To adjust applicable revenue accruals and deferrals	513
To adjust applicable expenditure accruals	(1,190)
Depreciaiton and other non-cash items	(71,795)
Change in net position (GAAP basis)	$ (112,521)

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LA UNION WASTEWATER SYSTEM - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES					
Charges for services	$	1,150	1,150	2,420	1,270
Charges for water services		-	-	-	-
Charges for sewerage service		65,000	65,000	66,480	1,480
Rents and royalties		-	-	-	-
Other revenue		4,500	4,500	5,259	759
Total operating revenues		70,650	70,650	74,159	3,509
OPERATING EXPENSES					
Personnel services -salaries and wages		29,388	29,388	29,562	(174)
Personnel services -employee benefits		21,216	21,216	20,471	745
Purchased professional and technical services		-	-	-	-
Utilities		5,000	5,000	3,406	1,594
Other operating expenses		36,750	36,750	29,343	7,407
Total operating expenses		92,354	92,354	82,782	9,572
Operating income (loss)		(21,704)	(21,704)	(8,623)	13,081
NON-OPERATING REVENUES (EXPENSES)					
Grants (not capital grants)		-	-	-	-
Grants -capital		-	-	-	-
Investment earnings		535	535	360	(175)
Interest expense -non-operating		-	-	-	-
Total non-operating revenues (expenses)		535	535	360	(175)
Income (loss) before transfers		(21,169)	(21,169)	(8,263)	12,906
Transfers in		-	-	-	-
Transfers out		(14,458)	(11,412)	(11,412)	-
Total transfers		(14,458)	(11,412)	(11,412)	-
Change in net position		(35,627)	(32,581)	(19,675)	12,906
Budgeted cash carryover		35,627	32,581		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	(19,675)
To adjust applicable revenue accruals and deferrals		3
To adjust applicable expenditure accruals		(2,743)
Depreciaiton and other non-cash items		(177,524)
Change in net position (GAAP basis)	$	(199,939)

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAS PALMERAS / MONTANA VISTA WASTEWATER - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES					
Charges for services	$	-	-	-	-
Charges for water services		-	-	-	-
Charges for sewerage service		-	-	-	-
Rents and royalties		-	-	-	-
Other revenue		-	-	-	-
Total operating revenues		-	-	-	-
OPERATING EXPENSES					
Personnel services -salaries and wages		-	-	-	-
Personnel services -employee benefits		-	-	-	-
Purchased professional and technical services		-	-	-	-
Utilities		-	-	-	-
Other operating expenses		-	-	-	-
Total operating expenses		-	-	-	-
Operating income (loss)		-	-	-	-
NON-OPERATING REVENUES (EXPENSES)					
Grants (not capital grants)		-	-	-	-
Grants -capital		-	-	-	-
Investment earnings		-	-	-	-
Interest expense -non-operating		-	-	-	-
Total non-operating revenues (expenses)		-	-	-	-
Income (loss) before transfers		-	-	-	-
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Total transfers		-	-	-	-
Change in net position		-	-	-	-
Budgeted cash carryover		-	-		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	-
To adjust applicable revenue accruals and deferrals		-
To adjust applicable expenditure accruals		-
Depreciaiton and other non-cash items		(13,332)
Change in net position (GAAP basis)	$	(13,332)

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
RINCON WASTEWATER SYSTEM - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Charges for services	$ -	-	-	-
Charges for water services	-	-	-	-
Charges for sewerage service	25,490	25,490	23,223	(2,267)
Rents and royalties	-	-	-	-
Other revenue	2,400	2,400	2,399	(1)
Total operating revenues	27,890	27,890	25,622	(2,268)
OPERATING EXPENSES				
Personnel services -salaries and wages	27,153	27,153	19,475	7,678
Personnel services -employee benefits	11,424	11,424	7,803	3,621
Purchased professional and technical services	-	-	-	-
Utilities	8,355	8,355	9,737	(1,382)
Other operating expenses	8,750	8,750	7,352	1,398
Total operating expenses	55,682	55,682	44,367	11,315
Operating income (loss)	(27,792)	(27,792)	(18,745)	9,047
NON-OPERATING REVENUES (EXPENSES)				
Grants (not capital grants)	-	-	-	-
Grants -capital	-	-	-	-
Investment earnings	234	234	63	(171)
Interest expense -non-operating	-	-	-	-
Total non-operating revenues (expenses)	234	234	63	(171)
Income (loss) before transfers	(27,558)	(27,558)	(18,682)	8,876
Transfers in	40,000	40,000	40,000	-
Transfers out	-	-	-	-
Total transfers	40,000	40,000	40,000	-
Change in net position	12,442	12,442	21,318	8,876
Budgeted cash carryover	-	-		
Total	$ 12,442	12,442		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ 21,318
To adjust applicable revenue accruals and deferrals	7
To adjust applicable expenditure accruals	1,543
Depreciaiton and other non-cash items	(32,471)
Change in net position (GAAP basis)	$ (9,603)

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SALEM / OGAS WASTEWATER SYSTEM - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES				
Charges for services	$ -	-	-	-
Charges for water services	-	-	-	-
Charges for sewerage service	61,550	61,550	56,472	(5,078)
Rents and royalties	-	-	-	-
Other revenue	4,500	4,500	3,945	(555)
Total operating revenues	66,050	66,050	60,417	(5,633)
OPERATING EXPENSES				
Personnel services -salaries and wages	12,689	12,689	12,336	353
Personnel services -employee benefits	5,266	5,266	5,254	12
Purchased professional and technical services	-	-	-	-
Utilities	29,175	29,175	22,232	6,943
Other operating expenses	19,300	19,300	14,293	5,007
Total operating expenses	66,430	66,430	54,115	12,315
Operating income (loss)	(380)	(380)	6,302	6,682
NON-OPERATING REVENUES (EXPENSES)				
Grants (not capital grants)	-	-	-	-
Grants -capital	-	-	-	-
Investment earnings	739	739	531	(208)
Interest expense -non-operating	-	-	-	-
Total non-operating revenues (expenses)	739	739	531	(208)
Income (loss) before transfers	359	359	6,833	6,474
Transfers in	-	-	-	-
Transfers out	(5,649)	(5,649)	(5,649)	-
Total transfers	(5,649)	(5,649)	(5,649)	-
Change in net position	(5,290)	(5,290)	1,184	6,474
Budgeted cash carryover	5,290	5,290		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$ 1,184
To adjust applicable revenue accruals and deferrals	13
To adjust applicable expenditure accruals	149
Depreciaiton and other non-cash items	(59,775)
Change in net position (GAAP basis)	$ (58,429)

STATE OF NEW MEXICO
DONA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FLEET - INTERNAL SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2013

		Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES					
Charges for services	$	3,381,178	3,381,178	1,988,619	(1,392,559)
Charges for water services		-	-	-	-
Charges for sewerage service		-	-	-	-
Rents and royalties		-	-	-	-
Other revenue		-	-	74	74
Total operating revenues		3,381,178	3,381,178	1,988,693	(1,392,485)
OPERATING EXPENSES					
Personnel services -salaries and wages		553,877	553,877	466,754	87,123
Personnel services -employee benefits		249,941	249,941	198,652	51,289
Purchased professional and technical services		-	-	-	-
Utilities		15,161	15,161	11,879	3,282
Other operating expenses		6,715,238	6,715,238	5,331,746	1,383,492
Total operating expenses		7,534,217	7,534,217	6,009,031	1,525,186
Operating income (loss)		(4,153,039)	(4,153,039)	(4,020,338)	132,701
NON-OPERATING REVENUES (EXPENSES)					
Grants (not capital grants)		-	-	-	-
Grants -capital		-	-	-	-
Investment earnings		-	-	-	-
Interest expense -non-operating		-	-	-	-
Total non-operating revenues (expenses)		-	-	-	-
Income (loss) before transfers		(4,153,039)	(4,153,039)	(4,020,338)	132,701
Transfers in		1,356,000	1,356,000	1,356,000	-
Transfers out		-	-	-	-
Total transfers		1,356,000	1,356,000	1,356,000	-
Change in net position		(2,797,039)	(2,797,039)	(2,664,338)	132,701
Budgeted cash carryover		2,797,039	2,797,039		
Total	$	-	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in net position (Budget Basis)	$	(2,664,338)
To adjust applicable revenue accruals and deferrals		137,065
To adjust applicable expenditure accruals		2,576,592
Depreciaiton and other non-cash items		(62,585)
Change in net position (GAAP basis)	$	(13,266)

DONA ANA COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

		Balance June 30, 2012	Additions	Deductions	Balance June 30, 2013
COST TO STATE/TREASURER					
Assets					
Cash and cash equivalents	$	4,250	59,125	(56,625)	6,750
Liabilities					
Due to others	$	4,250	59,125	(56,625)	6,750
INMATE WELFARE FUND					
Assets					
Cash and cash equivalents	$	410,290	204,988	(78,482)	536,796
Other receivables		11,997	15,488	(14,441)	13,044
Total assets		422,287	220,476	(92,923)	549,840
Liabilities					
Due to others	$	422,287	220,476	(92,923)	549,840
INMATE TRUST FUND					
Assets					
Cash and cash equivalents	$	23,820	1,423,493	(1,418,866)	28,447
Liabilities					
Due to others	$	23,820	1,423,493	(1,418,866)	28,447
CHILDREN'S TRUST FUND					
Assets					
Cash and cash equivalents	$	2,220	21,450	(22,020)	1,650
Liabilities					
Due to others	$	2,220	21,450	(22,020)	1,650
PROPERTY TAX FUND					
Assets					
Cash and cash equivalents	$	1,039,943	107,183,703	(106,434,056)	1,789,590
Taxes receivable, net		6,845,818	7,017,872	(7,210,354)	6,653,336
Total assets		7,885,761	114,201,575	(113,644,410)	8,442,926
Liabilities					
Accounts payable		88	74,178,854	(74,159,741)	19,201
Overpayments		3,229	552,893	(555,846)	276
Taxes paid in advance		191,799	390,902	(342,256)	240,445
Taxes in suspense -bankruptcies		31,798	25,820	(13,177)	44,441
Taxes in suspense -mortgages		-	30,548,153	(30,550,007)	(1,854)
Due to others		1,619,489	2,627,829	(1,803,390)	2,443,928
Unearned revenue		6,039,358	5,877,124	(6,219,993)	5,696,489
Total liabilities	$	7,885,761	114,201,575	(113,644,410)	8,442,926

DONA ANA COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

		Balance June 30, 2012	Additions	Deductions	Balance June 30, 2013
AIRPORT ROAD -SPECIAL ASSESSMENT -2001A					
Assets					
Cash and cash equivalents	$	(146,784)	776,905	(630,121)	-
Receivable		146,784	(532,161)	630,121	244,744
Total assets		-	244,744	-	244,744
Liabilities					
Due to others	$	-	244,744	-	244,744
BORDER PARK -SPECIAL ASSESSMENT 2001 B					
Assets					
Cash and cash equivalents	$	-	1,895,775	(1,895,775)	-
Liabilities					
Due to others	$	-	1,895,775	(1,895,775)	-
TOTALS - ALL AGENCY FUNDS					
Assets					
Cash and cash equivalents	$	1,333,739	111,565,439	(110,535,945)	2,363,233
Taxes receivable		6,845,818	7,017,872	(7,210,354)	6,653,336
Other receivables		158,781	(516,673)	615,680	257,788
Total assets		8,338,338	118,066,638	(117,130,619)	9,274,357
Liabilities					
Accounts payable		88	74,178,854	(74,159,741)	19,201
Overpayments		3,229	552,893	(555,846)	276
Taxes paid in advance		191,799	390,902	(342,256)	240,445
Taxes in suspense -bankruptcies		31,798	25,820	(13,177)	44,441
Taxes in suspense -mortgages		-	30,548,153	(30,550,007)	(1,854)
Due to others		2,072,066	6,492,892	(5,289,599)	3,275,359
Unearned revenue		6,039,358	5,877,124	(6,219,993)	5,696,489
Total liabilities	$	8,338,338	118,066,638	(117,130,619)	9,274,357

STATE OF NEW MEXICO
DONA ANA COUNTY
SCHEDULE OF CASH AND INVESTMENTS
AS OF JUNE 30, 2013

Financial Institution	Account Type	Reconciled Balance	Balance Per Bank	Treasury Obligations or FDIC Coverage	Total Uninsured	Required Collateral Coverage	Collateral Requirement	Collateral Pledged	Over/ (Under) Collateralized
Cash and cash equivalents									
Petty cash	Petty cash	$ 10,062							
Bank of Albuquerque									
PILT 2004 Debt Service Reserve	Debt service reserve	986,800	986,800						
Total Bank of Albuquerque		986,800	986,800	986,800	-	100%	-	-	-
Bank of New York Mellon	Debt service reserve	165,810	165,810	165,810	-	100%	-	-	-
Bank of The West									
Confiscated Assets	Checking	376,414	376,414						
Seizures	Checking	39,901	39,901						
Total Bank of The West		416,315	416,315	250,000	166,315	50%	83,158	455,497	372,340
BBVA Compass	Money market	5,014,154	5,014,154	250,000	4,764,154	102%	4,859,437	5,500,000	640,563
Century Bank	Money market	2,015,341	2,015,341	250,000	1,765,341	50%	882,671	2,130,150	1,247,480
Citizen's Bank County	Money market	3,075,157	3,075,157	250,000	2,825,157	50%	1,412,579	2,024,744	612,166
First Savings Bank	Money market	1,389,449	1,389,449	250,000	1,139,449	50%	569,725	593,798	24,074
Wells Fargo Bank									
Chaparral Wastewater	Checking	100	100						
Dona Ana County - Main Acct	Checking	13,147,123	14,657,053						
Inmate Trust Fund	Checking	28,447	67,464						
Money market	Money market	5,875,404	5,875,404						
US EPA Transition Funds Escrow	Checking	131,084	131,084						
Total Wells Fargo Bank		19,182,158	20,731,105	250,000	20,481,105	50%	10,240,553	31,013,905	20,773,353
US Bank									
FGIC Cap Mrkt Services - 02/16/01 5.650%	Debt service reserve	221,500	221,500						
FGIC Cap Mrkt Services - 02/16/01 5.650%	Debt service reserve	556,000	556,000						
First American Treasury obligation	Debt service reserve	32,301	32,301						
First Union Combined funds	Debt service reserve	2,412,000	2,412,000						
First American Treasury obligation	Debt service reserve	132,926	132,926						
First American Treasury obligation	Debt service reserve	58,839	58,839						
First American Treasury obligation	Debt service reserve	159,306	159,306						
First American Treasury obligation	Debt service reserve	171	171						
Total US Bank		3,573,043	3,573,043	1,269,354	2,303,689	105%	2,418,873	3,522,000	1,103,127
White Sands FCU	Money market	231	231	231	-	50%	-	-	-
Total cash and cash equivalents		$ 35,828,520	37,367,405	3,922,195	33,445,210		20,466,994	45,240,094	24,773,100

Cash and cash equivalents	$ 31,102,867	32,641,752
Debt service reserves - held by Trustee	4,725,653	4,725,653
Total cash and cash equivalents	$ 35,828,520	37,367,405

STATE OF NEW MEXICO
DONA ANA COUNTY
SCHEDULE OF CASH AND INVESTMENTS
AS OF JUNE 30, 2013

Financial Institution	Account Type	Fair Market Value	Cost Basis	Treasury Obligations or FDIC Coverage	Total Uninsured	Required Collateral Coverage	Collateral Requirement	Collateral Pledged	Over/ (Under) Collateralized
Investments									
Century Bank	Certificate of deposit	250,000	250,000	250,000	-	50%	-	-	-
First New Mexico Bank	Certificate of deposit	750,000	750,000	250,000	500,000	50%	250,000	273,381	23,381
Washington Federal Savings	Certificate of deposit	250,000	250,000	250,000	-	50%	-	-	-
Wells Fargo Bank	US Gov't Securities	29,718,332	29,525,909	29,525,909	-	50%	-	-	-
Western Heritage	Certificate of deposit	250,000	250,000	250,000	-	50%	-	-	-
White Sands FCU	Certificate of deposit	150,000	150,000	150,000	-	50%	-	-	-
White Sands FCU	Certificate of deposit	100,000	100,000	100,000	-	50%	-	-	-
NM State Treasurer - LGIP									
Reserve Contingencies Fund	LGIP Pool	35,686	35,686						
Dona Ana County Finance									
DAC Waste Systems Bonds	County bonds	6,320,000	6,320,000						
		37,824,018	37,631,595	30,775,909	500,000		250,000	273,381	23,381

STATE OF NEW MEXICO
DONA ANA COUNTY
SCHEDULE OF COLLATERAL
AS OF JUNE 30, 2013

BANK	CUSIP	CURRENT SHARES OR FACE VALUE	COUPON OR RATE	MARKET VALUE	MATURITY DATE
BANK OF THE WEST					
GNMA2 SINGLE FAMILY 30 YR 4.00%	36202FPF7	$ 146,729	7.0000%	$ 12,929	1/20/2041
GNMA2 SINGLE FAMILY 30 YR 4.00%	36202FPF7	175,000	5.0000%	93,375	1/20/2041
GNMA2 SINGLE FAMILY 30 YR 4.00%	36202FQ66	383,966	0.0071%	129,599	3/20/2041
GNMA1 SF 30 YR PLATINUM 4.00%	3624ILP42	177,376	2.5000%	103,664	10/15/2040
GNMA2 SINGLE FAMILY 30 YR 4.00%	36202FP67	238,456	5.9260%	36,832	2/20/2041
UNMHG UNIVERSITY OF NEW MEXICO-GALLUP	914684CP8	17,247	3.3750%	79,098	8/1/2017
Total Bank of the West				$ 455,497	
BBVA COMPASS BANK					
FHLB ATLANTA-LETTER OF CREDIT ISSUED 6/28/2012 EXPIRES 6/28/2014 COMMITMENT/ LOC # 46456 FOR $5,500,000					
CENTURY BANK					
SAN MIGUEL COUNTY NM GROSS RC 4.00%	799108DA0	299,347	3.7500%	$ 446,375	6/1/2019
BELEN NM CONS SCH DIST NO 002 3.75%	077581MQ6	698,338	3.8000%	317,952	8/1/2020
PORTALES N MEX MUN SCH DIST NO 4.00%	736151CV1	498,045	3.8500%	452,481	1/15/2015
GRANT COUNTY NM 3.00%	387766BD9			297,400	9/1/2016
BERNALILLO NM MUN SCH DIST NO 2.00%	085279PT8	527,799	4.0000%	615,942	7/1/2022
Total Century Bank				$ 2,130,150	
CITIZENS BANK-COUNTY					
FHLB	313372SZ8			$ 2,024,744	2/23/2018
Total Citizen's Bank - County				$ 2,024,744	
FIRST SAVINGS BANK					
FED: FEDERAL RESERVE 2.00%	38374XWJ0	478,133	4.5000%	$ 60,771	3/20/2034
FED: FEDERAL RESERVE 3.00%	31398SN66	39,844	4.5000%	142,744	4/25/2040
FED: FEDERAL RESERVE 4.50%	31398SN66	39,844	4.5000%	85,647	4/25/2040
FED: FEDERAL RESERVE 3.00%	31398SN66	39,844	4.5000%	28,549	4/25/2040
FED: FEDERAL RESERVE 3.00%	36176XE21	39,844	4.5000%	86,894	3/15/2027
FED: FEDERAL RESERVE 3.00%	38377NLJ1	39,844	4.5000%	17,901	9/20/2039
FED: FEDERAL RESERVE 3.00%	38377KKM1	39,844	4.5000%	16,133	9/20/2039
FED: FEDERAL RESERVE 3.00%	3136FPKH9	207,209	4.0000%	155,159	12/30/2015
Total First Savings Bank				$ 593,798	
US BANK					
FIRST UNION COMBINED FDS--PNC	TAX COST			$ 3,522,000	06/01/2016
Total US Bank				$ 3,522,000	
WELLS FARGO					
FMAC FGPC 3.50%	31292R7M8	840,493	6.0000%	$ 10,726,862	6/1/2042
FNMA FNMS 3.00%	3138ASYX4	3,649,384	6.0000%	98,240	10/1/2026
FNMA FNMS 3.00%	3138E2EW1	7,567,264	6.0000%	1,427,698	12/1/2026
FNMA FNMS 3.00%	3138EGU69			505,340	8/1/2026
FNMA FNMS 3.00%	3138NYWU5			4,529,863	12/1/2042
FNMA FNMS 3.00%	31417DAK9			54,851	9/1/2042
FNMA FNMS 3.00%	31417EKT7			8,941,288	1/1/2043
FNMA FNMS 4.00%	31418UC28			2,866,776	10/1/2025
FNMA FNMS 4.00%	31419AGZ4			413,590	12/1/2039
FNMA FNMS 4.00%	31419ANB9		7.0000%	1,404,518	9/1/2040
Total Wells Fargo				$ 30,969,026	
WASHINGTON FEDERAL					
FHLMC GOLD PC A94288 2.50%	3620E0NW2	$ 25,000	4.0000%	$ 17,492	8/20/2061
Total Washington Federal				$ 17,492	

STATE OF NEW MEXICO
DONA ANA COUNTY
SCHEDULE OF FUND BALANCES
AS OF JUNE 30, 2013

	General Fund	Special Revenue Funds: Health Services (SLIAG)	Special Revenue Funds: County Flood Commission	Special Revenue Funds: Fire Districts	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:							
Nonspendable:							
Inventory	$ 13,238	-	-	-	-	-	13,238
Subtotal nonspendable	13,238	-	-	-	-	-	13,238
Restricted for:							
Sanitation	58,176	-	-	-	-	2,102	60,278
Detention center operations	-	-	-	-	-	573,325	573,325
Farm and range improvements	-	-	-	-	-	23,483	23,483
Road/drainage improvements	183,698	-	-	-	-	450,259	633,957
Flood control projects	-	-	9,263,993	-	-	-	9,263,993
Airport	176,413	-	-	-	-	262,828	439,241
Debt service reserve	-	-	-	-	4,707,297	-	4,707,297
County clerk operations	-	-	-	-	-	272,515	272,515
Environmental projects	-	-	-	-	-	338,432	338,432
DWI enforcement and education	-	-	-	-	-	370,845	370,845
Public safety	34,500	-	-	-	-	725,103	759,603
Firefighting efforts and public safety	-	-	-	8,573,590	-	-	8,573,590
Indigent care	-	-		-	-	-	-
Law enforcement enhancement	-	-	-	-	-	68,789	68,789
Appraisal operations	-	-	-	-	-	2,058,763	2,058,763
Spaceport	-	-	-	-	-	336,208	336,208
Medicaid fund	-	-	-	-	-	4,087,821	4,087,821
Subtotal restricted	452,787	-	9,263,993	8,573,590	4,707,297	9,570,473	32,568,140
Committed to:							
Debt service	-	-	-	-	1,539,301	-	1,539,301
Public safety	872,338	-	-	-	-	-	872,338
Mesilla Valley Regional Dispatch Authority	279,883	-	-	-	-	-	279,883
Employee training and equipment	-	-	-	-	-	16,762	16,762
Crisis Triage Center	-	-	-	-	-	334,348	334,348
Airport Road	98,888	-	-	-	-	-	98,888
Subtotal committed	1,251,109	-	-	-	1,539,301	351,110	3,141,520
Assigned to:							
Environmental projects	98,034	-	-	-	-	-	98,034
Public safety	2,248,171	-	-	-	-	7,474	2,255,645
Road/drainage improvements	700,678	-	-	-	-	-	700,678
Health and welfare	2,122,728	342,730	-	-	-	-	2,465,458
Other purposes	3,305,675	-	-	-	-	-	3,305,675
Subtotal assigned	8,475,286	342,730	-	-	-	7,474	8,825,490
Unassigned:	29,908,365	-	-		(25,366)	238,933	30,121,932
Total fund balances	40,100,785	342,730	9,263,993	8,573,590	6,221,232	10,167,990	74,670,320

STATE OF NEW MEXICO
DONA ANA COUNTY
SCHEDULE OF RECONCILIATION OF PROPERTY TAX RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2013

Reconciliation of Property Taxes Receivable

Taxes receivable, beginning of year	$	10,867,845
2012 Allowance added back		147,607
2001 Tax year dropped off		-
2002 Tax year dropped off		(98,365)
2012 Property tax assessment		112,389,780
2011 Property tax assessment		-
Tax roll corrections and adjustments, net		(1,731,442)
Subtotal - net taxes due		121,575,425
Less Taxes Collected:		
Current		106,679,543
Delinquent		3,861,672
Taxes collected in advance applied to current year		342,256
Subtotal - net taxes collected		110,883,471
Total taxes to be collected		10,691,954
Allowance for uncollected taxes		(129,372)
Taxes receivable, end of year (net of allowance)	$	10,562,582
Property Taxes Receivable by Years:		
2012	$	5,320,424
2011		2,399,986
2010		1,004,661
2009		733,533
2008		401,041
2007		251,368
2006		239,454
2005		116,237
2004		115,771
2003		109,480
Total taxes receivable		10,691,955
Allowance for uncollected taxes		(129,372)
Taxes receivable, end of year, net of allowance	$	10,562,583

STATE OF NEW MEXICO
DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
DOÑA ANA COUNTY:									
General Ad Valorem	**2012**	$ 37,439,793	35,645,668	35,645,668	35,645,668	35,645,668	21,709	-	1,772,416
General Ad Valorem	**2011**	36,015,873	1,038,223	35,200,650	1,038,223	35,200,650	9,864	-	805,359
General Ad Valorem	**2010**	35,492,315	578,539	35,163,024	578,539	35,163,024	3,984	-	325,307
General Ad Valorem	**2009**	34,115,051	133,153	33,862,996	133,153	33,862,996	3,050	-	249,005
General Ad Valorem	**2008**	31,677,226	51,973	31,550,855	51,973	31,550,855	1,529	-	124,842
General Ad Valorem	**2007**	28,816,043	14,764	28,751,597	14,764	28,751,597	780	-	63,666
General Ad Valorem	**2006**	25,342,461	6,704	25,267,001	6,704	25,267,001	913	-	74,547
General Ad Valorem	**2005**	23,039,736	4,620	23,024,917	4,620	23,024,917	179	-	14,640
General Ad Valorem	**2004**	20,932,389	3,566	20,903,042	3,566	20,903,042	355	-	28,992
General Ad Valorem	**2003**	19,610,464	3,160	19,573,237	3,160	19,573,237	451	-	36,776
TOTAL GENERAL AD VALOREM		**292,481,351**	**37,480,370**	**288,942,987**	**37,480,370**	**288,942,987**	**42,814**	**-**	**3,495,550**
Non-Rendition Penalty	**2012**	102,072	72,815	72,815	72,815	72,815	354	-	28,903
Non-Rendition Penalty	**2011**	99,526	9,479	79,910	9,479	79,910	237	-	19,379
Non-Rendition Penalty	**2010**	97,799	4,748	82,495	4,748	82,495	185	-	15,119
Non-Rendition Penalty	**2009**	97,052	2,779	85,084	2,779	85,084	145	-	11,823
Non-Rendition Penalty	**2008**	52,647	203	51,238	203	51,238	17	-	1,392
Non-Rendition Penalty	**2007**	56,188	44	54,778	44	54,778	17	-	1,393
Non-Rendition Penalty	**2006**	116,188	786	109,220	786	109,220	84	-	6,884
Non-Rendition Penalty	**2005**	122,282	689	116,920	689	116,920	65	-	5,297
Non-Rendition Penalty	**2004**	115,024	503	111,108	503	111,108	47	-	3,869
Non-Rendition Penalty	**2003**	119,648	418	116,783	418	116,783	36	-	2,829
TOTAL NON-RENDITION PENALTY		**978,426**	**92,464**	**880,351**	**92,464**	**880,351**	**1,187**	**-**	**96,888**
County Debt Service	**2012**	554,228	528,256	528,256	528,256	528,256	314	-	25,658
County Debt Service	**2011**	561,469	15,743	549,193	15,743	549,193	149	-	12,127
County Debt Service	**2010**	574,269	8,906	569,111	8,906	569,111	62	-	5,096
County Debt Service	**2009**	551,815	2,076	548,155	2,076	548,155	44	-	3,616
County Debt Service	**2008**	487,635	773	485,610	773	485,610	25	-	2,000
County Debt Service	**2007**	521,187	270	519,548	270	519,548	20	-	1,619
County Debt Service	**2006**	541,925	159	540,314	159	540,314	19	-	1,592
County Debt Service	**2005**	587,011	138	585,558	138	585,558	18	-	1,435
County Debt Service	**2004**	513,969	101	512,986	101	512,986	12	-	971
County Debt Service	**2003**	417,886	77	417,209	77	417,209	8	-	669
TOTAL COUNTY DEBT SERVICE		**5,311,394**	**556,499**	**5,255,940**	**556,499**	**5,255,940**	**671**	**-**	**54,783**

STATE OF NEW MEXICO
DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
Administrative Fees	**2012**	4,385	3,439	3,439	3,439	3,439	11	-	935
Administrative Fees	**2011**	4,464	379	3,828	379	3,828	8	-	628
Administrative Fees	**2010**	4,614	137	4,089	137	4,089	6	-	519
Administrative Fees	**2009**	4,568	84	4,130	84	4,130	5	-	433
Administrative Fees	**2008**	4,895	59	4,539	59	4,539	4	-	352
Administrative Fees	**2007**	3,186	12	3,055	12	3,055	2	-	129
Administrative Fees	**2006**	3,128	13	3,024	13	3,024	1	-	103
Administrative Fees	**2005**	3,257	6	3,188	6	3,188	1	-	68
Administrative Fees	**2004**	4,321	15	4,266	15	4,266	1	-	54
Administrative Fees	**2003**	5,543	6	5,471	6	5,471	1	-	71
TOTAL ADMINISTRATIVE FEES		**42,361**	**4,150**	**39,029**	**4,150**	**39,029**	**40**	**-**	**3,292**
Flood Levy	**2012**	2,057,030	1,933,205	1,933,205	1,933,205	1,933,205	1,498	-	122,327
Flood Levy	**2011**	1,953,048	66,126	1,894,976	66,126	1,894,976	703	-	57,369
Flood Levy	**2010**	1,882,926	37,902	1,858,168	37,902	1,858,168	300	-	24,458
Flood Levy	**2009**	1,832,599	9,641	1,813,904	9,641	1,813,904	226	-	18,469
Flood Levy	**2008**	1,655,165	4,227	1,644,450	4,227	1,644,450	130	-	10,585
Flood Levy	**2007**	1,504,454	1,151	1,496,365	1,151	1,496,365	98	-	7,991
Flood Levy	**2006**	1,327,853	657	1,321,520	657	1,321,520	77	-	6,256
Flood Levy	**2005**	1,197,736	429	1,193,014	429	1,193,014	57	-	4,665
Flood Levy	**2004**	1,075,957	292	1,072,361	292	1,072,361	44	-	3,552
Flood Levy	**2003**	1,074,821	321	1,071,723	321	1,071,723	36	-	3,062
TOTAL FLOOD LEVY		**15,561,589**	**2,053,951**	**15,299,686**	**2,053,951**	**15,299,686**	**3,169**	**-**	**258,734**
TOTAL DOÑA ANA COUNTY		**314,375,121**	**40,187,434**	**310,417,993**	**40,187,434**	**310,417,993**	**47,881**	**-**	**3,909,247**
MUNICIPALITIES:									
City of Las Cruces	**2012**	13,802,013	13,312,600	13,312,600	12,894,440	12,894,440	5,922	418,160	483,491
City of Las Cruces	**2011**	13,345,937	317,787	13,141,087	429,036	13,131,407	2,479	9,680	202,371
City of Las Cruces	**2010**	13,128,983	159,340	13,056,694	179,719	13,036,026	875	20,668	71,414
City of Las Cruces	**2009**	12,713,979	32,972	12,667,948	59,408	12,665,147	557	2,801	45,474
City of Las Cruces	**2008**	11,806,587	9,175	11,781,858	14,388	11,780,716	299	1,142	24,430
City of Las Cruces	**2007**	10,576,136	3,173	10,564,593	4,585	10,564,014	140	579	11,403
City of Las Cruces	**2006**	9,071,624	994	9,059,486	1,023	9,059,461	147	25	11,991
City of Las Cruces	**2005**	8,078,535	977	8,069,809	1,018	8,069,789	106	20	8,620
City of Las Cruces	**2004**	7,213,563	849	7,210,414	860	7,210,395	38	19	3,111
City of Las Cruces	**2003**	6,695,216	563	6,692,863	573	6,692,843	28	20	2,325
TOTAL CITY OF LAS CRUCES		**106,432,573**	**13,838,430**	**105,557,352**	**13,585,050**	**105,104,238**	**10,591**	**453,114**	**864,630**

STATE OF NEW MEXICO
DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
Village of Hatch	**2012**	84,497	76,655	76,655	69,623	69,623	95	7,032	7,747
Village of Hatch	**2011**	76,628	6,940	73,664	5,970	71,934	36	1,730	2,928
Village of Hatch	**2010**	65,803	3,494	64,976	3,199	64,519	10	457	817
Village of Hatch	**2009**	61,342	978	61,107	1,477	61,107	3	-	232
Village of Hatch	**2008**	58,092	352	57,892	422	57,892	2	-	198
Village of Hatch	**2007**	53,857	-	53,689	33	53,689	2	-	166
Village of Hatch	**2006**	50,121	-	49,949	-	49,949	2	-	170
Village of Hatch	**2005**	47,470	-	47,311	-	47,311	2	-	157
Village of Hatch	**2004**	43,215	-	43,153	-	43,153	1	-	61
Village of Hatch	**2003**	41,579	-	41,546	-	41,546	-	-	33
TOTAL VILLAGE OF HATCH		**582,604**	**88,419**	**569,942**	**80,724**	**560,723**	**153**	**9,219**	**12,509**
Town of Mesilla	**2012**	77,212	71,891	71,891	68,664	68,663	64	3,228	5,257
Town of Mesilla	**2011**	67,546	2,796	63,984	3,357	63,812	43	172	3,519
Town of Mesilla	**2010**	69,441	3,079	68,528	1,115	66,363	11	2,165	902
Town of Mesilla	**2009**	65,961	247	65,942	657	65,942	-	-	19
Town of Mesilla	**2008**	60,656	115	60,649	115	60,649	-	-	7
Town of Mesilla	**2007**	54,826	63	54,818	62	54,818	-	-	8
Town of Mesilla	**2006**	49,276	-	49,266	-	49,266	-	-	10
Town of Mesilla	**2005**	44,896	-	44,895	-	44,895	-	-	1
Town of Mesilla	**2004**	42,037	-	42,037	-	42,037	-	-	-
Town of Mesilla	**2003**	39,364	-	39,364	-	39,364	-	-	-
TOTAL TOWN OF MESILLA		**571,215**	**78,191**	**561,374**	**73,970**	**555,809**	**118**	**5,565**	**9,723**
City of Sunland Park	**2012**	1,196,048	1,105,159	1,105,159	917,120	917,120	1,100	188,039	89,789
City of Sunland Park	**2011**	507,387	23,125	491,079	26,402	489,885	197	1,194	16,111
City of Sunland Park	**2010**	501,784	8,328	493,690	7,149	491,912	98	1,778	7,996
City of Sunland Park	**2009**	474,366	3,385	465,697	4,202	465,424	105	273	8,564
City of Sunland Park	**2008**	412,780	1,435	410,292	1,637	410,257	30	35	2,458
City of Sunland Park	**2007**	381,036	234	379,205	202	379,139	22	66	1,809
City of Sunland Park	**2006**	341,135	193	339,698	162	339,666	17	32	1,420
City of Sunland Park	**2005**	304,105	130	303,025	109	303,004	13	21	1,067
City of Sunland Park	**2004**	275,022	75	274,133	71	274,125	11	8	878
City of Sunland Park	**2003**	254,897	102	254,209	103	254,209	8	-	680
TOTAL CITY OF SUNLAND PARK		**4,648,560**	**1,142,166**	**4,516,187**	**957,157**	**4,324,741**	**1,601**	**191,446**	**130,772**
TOTAL MUNICIPALITIES		**112,234,952**	**15,147,206**	**111,204,855**	**14,696,901**	**110,545,511**	**12,463**	**659,344**	**1,017,634**

STATE OF NEW MEXICO
DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
SCHOOL DISTRICTS:									
Las Cruces PSD #2	**2012**	29,746,590	28,545,125	28,545,125	28,226,316	28,019,439	14,538	525,686	1,186,927
Las Cruces PSD #2	**2011**	29,168,270	738,382	28,635,269	978,142	28,609,040	6,449	26,229	526,552
Las Cruces PSD #2	**2010**	29,474,714	431,398	29,281,115	433,919	29,205,233	2,343	75,882	191,256
Las Cruces PSD #2	**2009**	28,680,818	86,568	28,554,247	161,974	28,547,282	1,532	6,965	125,039
Las Cruces PSD #2	**2008**	26,896,647	30,727	26,823,842	38,744	26,821,499	881	2,343	71,924
Las Cruces PSD #2	**2007**	24,288,538	9,292	24,241,755	11,259	24,240,711	566	1,044	46,217
Las Cruces PSD #2	**2006**	20,945,690	4,877	20,906,303	5,015	20,906,224	477	79	38,910
Las Cruces PSD #2	**2005**	19,057,419	4,226	19,039,452	4,301	19,039,379	217	73	17,750
Las Cruces PSD #2	**2004**	16,904,821	3,171	16,889,855	3,278	16,889,768	181	87	14,785
Las Cruces PSD #2	**2003**	16,144,067	2,862	16,132,642	2,850	16,132,531	138	111	11,287
TOTAL LAS CRUCES PSD #2		**241,307,574**	**29,856,628**	**239,049,605**	**29,865,798**	**238,411,106**	**27,322**	**638,499**	**2,230,647**
Hatch Valley SD #11	**2012**	900,356	832,011	832,011	826,740	820,834	827	11,177	67,518
Hatch Valley SD #11	**2011**	870,948	39,285	836,527	48,455	834,666	416	1,861	34,005
Hatch Valley SD #11	**2010**	863,493	17,173	846,674	15,937	843,185	204	3,489	16,615
Hatch Valley SD #11	**2009**	825,742	5,578	817,441	8,063	817,155	100	286	8,201
Hatch Valley SD #11	**2008**	803,521	1,004	796,725	1,654	796,718	82	7	6,714
Hatch Valley SD #11	**2007**	581,629	217	578,100	522	578,096	43	4	3,486
Hatch Valley SD #11	**2006**	711,044	129	708,621	129	708,621	29	-	2,394
Hatch Valley SD #11	**2005**	682,040	(72)	680,205	(72)	680,205	22	-	1,813
Hatch Valley SD #11	**2004**	617,132	(70)	615,679	(70)	615,679	18	-	1,435
Hatch Valley SD #11	**2003**	573,723	(62)	572,619	(62)	572,619	13	-	1,091
TOTAL HATCH VALLEY SD #11		**7,429,628**	**895,193**	**7,284,602**	**901,296**	**7,267,778**	**1,754**	**16,824**	**143,272**
Gadsden ISD #16	**2012**	12,483,589	11,607,751	11,607,751	11,514,133	11,435,790	10,598	171,961	865,240
Gadsden ISD #16	**2011**	12,049,443	455,771	11,626,276	570,825	11,604,195	5,120	22,081	418,047
Gadsden ISD #16	**2010**	11,978,302	227,062	11,761,147	218,940	11,734,536	2,628	26,611	214,527
Gadsden ISD #16	**2009**	11,338,947	75,915	11,158,921	99,766	11,157,017	2,178	1,904	177,848
Gadsden ISD #16	**2008**	10,922,818	37,905	10,815,966	42,359	10,815,338	1,293	628	105,559
Gadsden ISD #16	**2007**	10,105,957	10,909	10,026,187	11,500	10,025,352	965	835	78,805
Gadsden ISD #16	**2006**	9,334,134	4,936	9,267,879	5,102	9,267,531	802	348	65,453
Gadsden ISD #16	**2005**	8,861,197	2,792	8,821,641	3,251	8,821,508	479	133	39,077
Gadsden ISD #16	**2004**	8,126,975	2,095	8,082,601	2,422	8,082,548	537	53	43,837
Gadsden ISD #16	**2003**	7,937,641	1,884	7,900,114	2,243	7,900,113	454	1	37,073
TOTAL GADSDEN ISD #16		**103,139,003**	**12,427,020**	**101,068,483**	**12,470,541**	**100,843,928**	**25,054**	**224,555**	**2,045,466**
TOTAL SCHOOL DISTRICTS		**351,876,205**	**43,178,841**	**347,402,690**	**43,237,635**	**346,522,812**	**54,130**	**879,878**	**4,419,385**

STATE OF NEW MEXICO
DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Allowance	Undistributed at Year-End	County Receivable at Year-End
NEW MEXICO STATE TREASURER:									
N. M. State Treasurer	**2012**	5,324,604	5,079,548	5,079,548	5,027,604	5,027,604	2,965	51,944	242,091
N. M. State Treasurer	**2011**	5,187,330	143,956	5,074,956	189,750	5,069,662	1,360	5,294	111,014
N. M. State Treasurer	**2010**	5,865,515	90,452	5,812,822	89,909	5,798,609	638	14,213	52,055
N. M. State Treasurer	**2009**	4,320,584	15,818	4,291,606	26,393	4,290,652	351	954	28,627
N. M. State Treasurer	**2008**	4,423,507	6,818	4,405,244	8,219	4,404,908	221	336	18,042
N. M. State Treasurer	**2007**	3,944,989	1,974	3,932,203	2,289	3,932,014	155	189	12,631
N. M. State Treasurer	**2006**	3,642,603	1,039	3,631,386	1,070	3,631,350	136	36	11,081
N. M. State Treasurer	**2005**	3,221,510	737	3,213,190	781	3,213,173	101	17	8,219
N. M. State Treasurer	**2004**	2,400,241	456	2,395,540	488	2,395,529	57	11	4,644
N. M. State Treasurer	**2003**	3,354,832	607	3,349,137	638	3,349,122	69	15	5,626
TOTAL NM STATE TREASURER (Levy & Lvstk)		**41,685,715**	**5,341,405**	**41,185,632**	**5,347,141**	**41,112,623**	**6,053**	**73,009**	**494,030**
DOÑA ANA BRANCH COMMUNITY COLLEGE:									
NMSU									
DABCC	**2012**	7,648,658	7,290,819	7,290,819	7,214,581	7,214,581	4,330	76,238	353,509
DABCC	**2011**	7,477,787	209,650	7,314,301	273,174	7,306,539	1,978	7,762	161,508
DABCC	**2010**	7,476,092	116,114	7,408,869	115,448	7,390,399	813	18,470	66,410
DABCC	**2009**	7,202,589	27,143	7,154,715	45,418	7,153,109	579	1,606	47,295
DABCC	**2008**	6,733,822	10,705	6,705,810	12,921	6,705,286	339	524	27,673
DABCC	**2007**	6,099,820	3,152	6,080,598	3,669	6,080,299	233	299	18,989
DABCC	**2006**	5,348,576	1,557	5,332,637	1,603	5,332,584	193	53	15,746
DABCC	**2005**	4,972,165	1,139	4,959,997	1,207	4,959,970	147	27	12,021
DABCC	**2004**	4,344,578	844	4,336,298	901	4,336,277	100	21	8,180
DABCC	**2003**	4,141,739	758	4,135,023	797	4,135,004	81	19	6,635
TOTAL DABCC - NMSU (Oper. & Debt)		**61,445,826**	**7,661,881**	**60,719,067**	**7,669,719**	**60,614,048**	**8,793**	**105,019**	**717,966**

STATE OF NEW MEXICO
DONA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2013

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WATERSHED DISTRICT									
McClead WD	**2012**	4,928	4,869	4,869	4,782	4,780	1	89	58
McClead WD	**2011**	4,912	12	4,882	117	4,882	-	-	30
McClead WD	**2010**	4,833	7	4,820	7	4,820	-	-	13
McClead WD	**2009**	2,974	-	2,961	-	2,961	-	-	13
McClead WD	**2008**	2,977	-	2,964	-	2,964	-	-	13
McClead WD	**2007**	2,852	-	2,839	-	2,839	-	-	13
McClead WD	**2006**	2,795	-	2,795	-	2,795	-	-	-
McClead WD	**2005**	2,781	-	2,781	-	2,781	-	-	-
McClead WD	**2004**	3,842	-	3,842	-	3,842	-	-	-
McClead WD	**2003**	3,277	-	3,277	-	3,277	-	-	-
TOTAL McCLEAD WD		**36,171**	**4,888**	**36,030**	**4,906**	**35,941**	**1**	**89**	**140**
TOTAL NMST, DABCC & WATERSHED		**103,167,712**	**13,008,174**	**101,940,729**	**13,021,766**	**101,762,612**	**14,847**	**178,117**	**1,212,136**
SOIL & WATER CONSERVATION DISTRICT									
Caballo SWCD	**2012**	47,297	43,065	43,065	42,625	42,625	51	440	4,181
Caballo SWCD	**2011**	-	-	-		-	-	-	-
Caballo SWCD	**2010**	-	-	-	-	-	-	-	-
Caballo SWCD	**2009**	-	-	-	-	-	-	-	-
Caballo SWCD	**2008**	-	-	-	-	-	-	-	-
Caballo SWCD	**2007**	-	-	-	-	-	-	-	-
Caballo SWCD	**2006**	-	-	-	-	-	-	-	-
Caballo SWCD	**2005**	-	-	-	-	-	-	-	-
Caballo SWCD	**2004**	-	-	-	-	-	-	-	-
Caballo SWCD	**2003**	-	-	-	-	-	-	-	-
Total Caballo SWCD		**47,297**	**43,065**	**43,065**	**42,625**	**42,625**	**51**	**440**	**4,181**
GRAND TOTALS	**$**	**881,701,288**	**111,564,720**	**871,009,333**	**111,186,361**	**869,291,554**	**129,372**	**1,717,779**	**10,562,583**

STATE OF NEW MEXICO
DONA ANA COUNTY
SCHEDULE OF JOINT POWERS AGREEMENTS
FOR THE YEAR ENDED JUNE 30, 2013

Participants	Responsible Party for Operations	Descriptions	Beginning And Ending dates	Total Estimated Amount of Project	Contribution June 30, 2013	Audit Responsibility	Revenues and Expenditures Reported On
Village of Hatch	DAC	DAC to perform building inspections within the city limits of Hatch.	5/25/1997 Ongoing	Insignificant - absorbed by General Fund	Insignificant - absorbed by General Fund	CLC	DAC
Town of Mesilla	DAC	DAC to perform building inspections within the city limits of Mesilla.	4/9/1997 Ongoing	Insignificant - absorbed by General Fund	Insignificant - absorbed by General Fund	CLC	DAC
DAC Flood Commissioner	DAC	DAC to provide certain services, personnel and office space.	3/13/1990 Ongoing	Ongoing project costs vary from year to year	Insignificant - absorbed by General Fund	DAC	DAC
Las Cruces, Mesilla, Hatch. NMSU, Sunland Park. Anthony WSD, EBID	LRGWUO	Lower Rio Grande Water Users Organization for coordinated regional water planning.	10/8/1996 Ongoing	Insignificant - absorbed by General Fund	Insignificant - absorbed by General Fund	CLC	CLC
NM Taxation & Revenue	TRD	Register taxpayers with TRD for gross receipts lax reporting purposes and to assign TRO taxpayer J.D. numbers.	7/15/2004 Ongoing	Ongoing project costs vary from year to year	Insignificant - absorbed by General Fund	TRD	TRD

STATE OF NEW MEXICO
DONA ANA COUNTY
SCHEDULE OF JOINT POWERS AGREEMENTS
FOR THE YEAR ENDED JUNE 30, 2013

Participants	Responsible Party for Operations	Descriptions	Beginning And Ending dates	Total Estimated Amount of Project	Contribution June 30, 2013	Audit Responsibility	Revenues and Expenditures Reported On
City of Las Cruces	MVRDA	Mesilla Valley Regional Dispatch Authority (MVRDA)	2/11/2003 Ongoing	Ongoing project costs vary from year to year	1,163,115	CLC	CLC
City of Las Cruces	DAC	Established a joint City/County Commission to hear subdivision and zoning matters (Extraterritorial Zoning Commission)	5/12/1987 Ongoing	Insignificant - absorbed by General Fund	Insignificant - absorbed by General Fund	DAC	DAC
City of Las Cruces, Dona Ana County and Town of Mesilla		Metropolitan Planning Organization	12/21/1989 Ongoing	Ongoing project costs vary from year to year	Insignificant - absorbed by General Fund	CLC	CLC
City of Las Cruces	CLC	Metro Narcotics	6/13/1995 Ongoing	Ongoing project costs vary from year to year	206,747	CLC	CLC
City of Las Cruces	CLC	Mesilla Valley Animal Services Center	10/30/2008 Ongoing	Ongoing project costs vary from year to year	881,786	CLC	CLC
City of Sunland Park	CSP/DAC	Camino Real Regional Utility Authority	2/24/2009 Ongoing	Ongoing project costs vary from year to year	-	CRRUA	CRRUA
ENMRD Forestry Div	DAC/ Forestry	Wildfire protection and suppression	1/18/2010 Ongoing	Per event	-	DAC	DAC

STATE OF NEW MEXICO
DONA ANA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Program Title	Federal CFDA Number		Project Number	Award Amount	Accrued or (Deferred) Revenue at June 30, 2012	Receipts	Expenditures	Accrued or (Deferred) Revenue at June 30, 2013
U.S. Dept of Housing and Urban Dev.								
Passed through State of NM:								
Comm Dev. Block Grants State's Program:								
Luna Azul Road Improvements Phase IIA	14.228		12-C-NR-I-01-G-13	$ 270,000	-	-	-	-
Direct Funding:								
Sustainable Communities Regional Planning Grant	14.703	*	NMRIP0064-11	2,000,000	2,217	(157,729)	489,431	333,920
Total U.S. Dept of Housing and Urban Development				**2,270,000**	**2,217**	**(157,729)**	**489,431**	**333,920**
U.S. Environ. Protection Agency (EPA)								
Passed through NADbank:								
South Central Transitional Assistance	66.202		28-52/02	838,346	187,518	(375,036)	187,518	-
La Union Transitional Assistance	66.202		30-61/02	306,130	68,474	(136,948)	68,474	-
Salem/Ogaz Transitional Assistance	66.202		29-53/02	151,522	33,892	(67,784)	33,892	-
Total U.S. Environ. Protection Agency				**1,295,998**	**289,884**	**(579,768)**	**289,884**	**-**
Federal Emergency Management Assistance (FEMA)								
JAG Program Cluster								
Hazard Mitigation Grant	97.039		FEMA-1783-DR-NM	67,500	20,865	(20,865)	6,781	6,781
State Homeland Security Grant	97.042		2011-SS-00051	178,997	29,403	(107,766)	111,967	33,604
Subtotal JAG Program Cluster				246,497	50,268	(128,631)	118,748	40,385
Homeland Security Cluster								
State Homeland Security Sheltering Grant	97.067		2008-GE-T8-0020	48,000		(47,833)	47,833	-
State Homeland Security Grant	97.067		2009-SS-T9-000030-DONA ANA	602,398	-	(28,429)	28,429	-
State Homeland Security Grant	97.067		2010-SS-T0-0011-DONA ANA	472,500	209,041	(422,329)	237,873	24,585
State Homeland Security Grant	97.067		2011-SS-00094-S01	206,594	78,586	(200,325)	127,194	5,456
State Homeland Security Grant	97.067		2012-SS-00097-S01-DONA ANA	89,848	-	-	42,472	42,472
State Homeland Security Grant	97.067		2012-SS-00097-S01 COMP	41,795	-	(41,777)	41,777	-
State Homeland Security Grant	97.067		09-SG-T9-0001-DA	1,129,374	294,525	(355,315)	60,790	-
State Homeland Security Grant	97.067		09-SJ-T9-0001-DA Sup	965,623	97,411	(514,170)	416,759	-
State Homeland Security Grant	97.067		09-SS-T0-0030	41,241	-	(41,241)	41,241	-
State Homeland Security Grant	97.067		10-SS-T0-0011-OPSG	1,229,374	82,413	(679,999)	794,893	197,306
State Homeland Security Grant	97.067		EMW-2011-SS-00094-S01	1,227,858	-	(32,696)	72,255	39,560
State Homeland Security Grant	97.067		EMW-2012-SS-00094-S01	1,227,858	-	-	-	
State Homeland Security Grant	97.067		Safe Border FY12	36,500	31,621	(31,621)	-	-
Subtotal Homeland Security Cluster				7,318,963	793,596	(2,395,733)	1,911,515	309,379
Total FEMA				**7,565,460**	**843,864**	**(2,524,364)**	**2,030,263**	**349,764**
U.S. Department of Defense								
Joint Land Use Study	12.610		HQ00051210045	491,834	-	-	106,319	106,319
Total U.S. Dept. of Energy				**491,834**	**-**	**-**	**106,319**	**106,319**
U.S. Dept of the Interior								
Passed through NM Bureau of Land Mgmt:								
Community Wildfire Protection Plan (CWPP)	15.242		GDA 040021	40,000	(7,812)	-	7,812	-
Wildfire Risk Reduction	15.228		GDA 040021	10,000	-	-	10,000	10,000
Total Border Health Foundation				**50,000**	**(7,812)**	**-**	**17,812**	**10,000**
U.S. Dept of Justice								
Edward Byrne Memorial JAG-Smart Investigations	16.738		2011-DJ-BX-3080	35,556	20,779	-	-	20,779
Passed through Office of Juvenile Justice & Delin. Prev. (OJJDP):								
Southwest Border Local Assistance Initiative	16.XXX	*	P.L. 106-553	-	-	(1,601,994)	1,601,994	-
Total U.S. Dept of Justice				**35,556**	**20,779**	**(1,601,994)**	**1,601,994**	**20,779**
U.S. Dept of Transportation								
Passed through NM State Highway and Transportation Dept.								
El Camino Real/DA School Road	20.205		LC00110	264,024	-	-	-	-
Highway Safety Cluster								
STEP GRANT	20.605		12-RF-01-031	14,980	14,922	(14,922)	-	-
STEP GRANT	20.605		13-RF-01-031	14,980	-	(14,980)	14,980	-
STEP GRANT (100 Days/Nights...)	20.609		12-63-DS-031	117,900	-	(115,242)	115,242	-
STEP GRANT (100 Days/Nights...)	20.609		13-63-DS-031	39,935	-	-	-	-
Subtotal Highway Safety Cluster				187,795	14,922	(145,144)	130,222	-
Operation DWI	20.608		12-AL-64-031	31,021	12,810	(19,866)	7,056	-
Operation DWI	20.608		13-AL-64-031	30,950	-	(9,108)	14,594	5,486
Traffic and Criminal Software (TraCS)	20.608		12-HE-64-TM-031 / 13-HE-64-TE-031	275,000	-	(47,061)	56,579	9,518
Subtotal CFDA 20.608				336,971	12,810	(76,035)	78,229	15,004
Total U.S. Dept of Transportation				**788,790**	**27,732**	**(221,179)**	**208,451**	**15,004**
Total Federal Expenditures				**12,497,638**	**1,176,664**	**(5,085,034)**	**4,744,154**	**835,786**

* denotes major program

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES ON ACCOUNTING POLICIES AND PROCEDURES FOR FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

1. Special Revenue Funds are used to account for resources restricted to or designated for specific purposes by a Grantor. Generally, federal and state financial assistance is accounted for in a Special Revenue Fund and unused balances are returned to the grantor at the close of specified projects periods. Certain capital grants for construction have been accounted for in Capital Projects Funds.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All federal grant funds were accounted for in these funds. With this measurement focus, only current assets, deferred outflows, and current liabilities, deferred inflows, generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

3. The modified accrual basis of accounting is used for the Governmental Fund Types and Agency Funds. This basis of accounting recognizes revenues in the accounting period, in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, If measurable, except for un-matured interest on General Long-Term Debt, which is recognized when the obligations are expected to be liquidated with expendable available financial resources. Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received they are recorded as deferred revenues until earned.

4. The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H. Period of Availability of Federal Funds, Part 3, OMB Circular A-133 Compliance Supplement.

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

Mr. Hector H. Balderas, State Auditor and
The Board of County Commissioners
Doña Ana County
Las Cruces, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue fund of Doña Ana County (County) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the related budgetary comparison of the County, presented as supplemental information, and have issued our report thereon dated November 13, 2013.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Hinkle + Landers, P.C.

Hinkle + Landers, P.C.
Albuquerque, NM
November 13, 2013

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Hector Balderas
New Mexico State Auditor
The Board of County Commissioners
Doña Ana County
Las Cruces, New Mexico

Report on Compliance for Each Major Federal Program

We have audited Doña Ana County's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Hinkle + Landers, P.C.

Hinkle + Landers, P.C.
Albuquerque, NM
November 13, 2013

STATE OF NEW MEXICO
DOÑA ANA COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

A. SUMMARY OF AUDIT RESULTS

Financial Statements:

1. Type of auditors' report issued — Unmodified

1. Internal control over financial reporting:

   a. Material weakness identified? — No

   b. Significant deficiencies identified not considered to be material weaknesses? — No

   c. Noncompliance material to the financial statements noted? — No

Federal Awards:

1. Internal control over major programs:

   a. Material weaknesses identified? — No

   b. Significant deficiencies identified not considered to be material weaknesses? — No

2. Type of auditors' report issued on compliance for major programs — Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? — No

4. Identification of major programs:

CFDA Number	Federal Program
16.XXX	Southwest Border Local Assistance Initiative
14.703	Sustainable Communities Regional Planning Grant

5. Dollar threshold used to distinguish between type A and type B programs: — $300,000

6. Auditee qualified as low-risk auditee? — Yes

STATE OF NEW MEXICO
DOÑA ANA COUNTY
Schedule of Findings and Questioned Costs
June 30, 2013

Finding	Status of Current and Prior Year Findings	Financial Statement Finding	Federal Awards Finding	Material Weakness	Significant Deficiency
Prior Year Findings					
None					
Current Year Findings					
None					

STATE OF NEW MEXICO
DOÑA ANA COUNTY
Other Disclosures
Year Ended June 30, 2013

A. PREPARATION OF FINANCIAL STATEMENTS

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

B. EXIT CONFERENCE

The contents of the report for Doña Ana County were discussed on November 13, 2013. The following individuals were in attendance.

Doña Ana County Officials

Benjamin L. Rawson	Commissioner District 3
Sue Padilla	Interim County Manager
Bill Noland	Finance Director of Dona Ana County
Nasreen Nelson, CPA, CGFM	Controller of Dona Ana County
Raquel Quiroga	Accountant III—Finance of Dona Ana County
Pat Dillaway	Accountant III—Finance of Dona Ana County
Ellie Sanchez	Accountant—Finance of Dona Ana County
Marisol Richardson	Accountant I—Finance of Dona Ana County
Mireya Moreno	Accountant III—Finance of Dona Ana County

Auditors

Farley Vener, CPA, CFE	Managing Shareholder
Katelyn Constantin	Audit Manager