Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2015

Bernalillo County

New Mexico

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STATE OF NEW MEXICO
COUNTY OF BERNALILLO

COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
Fiscal Year Ended June 30, 2015

COUNTY OF BERNALILLO GOVERNMENT
Board of County Commissioners
Julie M. Baca, County Manager
Shirley Ragin, Deputy County Manager for Finance

Prepared by:
The Accounting Department

BERNALILLO COUNTY
STATE OF NEW MEXICO

COUNTY OF BERNALILLO, NEW MEXICO

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION (UNAUDITED)

Letter of Transmittal……. i
Certificate of Achievement for Excellence in Financial Reporting..... vii
Organizational Chart……..... viii
Principal Officials……. ix
Contributors……..... x

FINANCIAL SECTION

Report of Independent Auditors……... 1
Management's Discussion and Analysis……..... 4

Basic Financial Statements:

Government-wide Financial Statements:
Statement of Net Position……..... 29
Statement of Activities……..... 30

Fund Financial Statements:
Governmental Funds:
Balance Sheet – Governmental Funds……..... 31
Reconciliation of the Balance Sheet Governmental Funds of the Statement of Net Position..... 32
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds…… 33
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities……. 34
Statement of Revenues and Expenditures – Budget and Actual (Cash Budgetary Basis) General Fund……. 35
Proprietary Funds:
Statement of Net Position – Proprietary Funds…….. 37
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds…… 38
Statement of Cash Flows – Proprietary Funds……... 39
Fiduciary Funds:
Statement of Fiduciary Assets and Liabilities – Agency Funds…… 40

Notes to the Financial Statements:

Table of Contents - Notes to the Financial Statements…….. 41
Notes to the Financial Statements…….. 42

Required Supplementary Information:

Schedule of the County's Proportionate Share of the Net Pension Liability……. 85
Schedule of the County's Contributions…… 86

COUNTY OF BERNALILLO, NEW MEXICO

FINANCIAL SECTION (CONTINUED)
SUPPLEMENTARY INFORMATION

	Page
Combining and Individual Fund Statements and Schedules:	
Governmental Funds:	
Description of Nonmajor Governmental Funds	87
Combining Balance Sheet – Nonmajor Governmental Funds	90
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	94
Schedules of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual:	
Special Revenue Funds:	
Environmental Health	98
1/16 Health Care GRT	99
Valuation	100
Behavioral Health	101
Fire Districts	102
Emergency Medical Services	103
Law Enforcement Protection	104
Farm and Range	105
County Indigent	106
County Clerk Recording and Filing Fees	107
Department of Substance Abuse	108
Debt Service:	
General Obligation Bonds Debt Service	109
Series 1996B	110
Series 1997	111
Refunding Series 1998	112
Refunding Series 2005	113
Refunding Series 2010A	114
Refunding Series 2010B	115
Nonmajor Proprietary Funds:	
Description of Enterprise Funds	116
Combining Statement of Net Position	117
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	118
Combining Statement of Cash Flows	119
Schedule of Revenue, Expenses and Changes in Fund Net Position – Budget and Actual:	
Solid Waste	120
Regional Juvenile Detention Center	121
Description of Internal Service Funds	122
Combining Statement of Net Position	123
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	124
Combining Statement of Cash Flows	125
Schedule of Revenue, Expenses and Changes in Fund Net Position – Budget and Actual:	
Risk Management	126
Health Self Insurance	127

COUNTY OF BERNALILLO, NEW MEXICO

FINANCIAL SECTION (CONTINUED)
SUPPLEMENTARY INFORMATION

	Page
Fiduciary Funds:	
Description of Fiduciary Funds	128
Combining Statement of Fiduciary Assets and Liabilities – Agency Funds	130
Agency Funds - Schedule of Changes in Assets and Liabilities	132
Other Supplementary Information:	
Financial Data Schedule – Housing	135
Financial Data Schedule – DSAP Renee's Project	137
Schedule of Bank Accounts	138
Schedule of Pledged Collateral	139
Tax Roll Reconciliation	141
Property Tax Schedule	142
Joint Powers Agreements	146
Other Information (Unaudited):	
Schedule of Vendor Information for Purchases Exceeding $60,000	151

STATISTICAL SECTION
(UNAUDITED)

Statistical Section:	165
Financial Trends:	
Net Position by Component	166
Changes in Net Position	168
Governmental Activities Tax Revenue by Source	172
Governmental Activities Gross Receipts Tax Revenue By Source	173
Fund Balances of Governmental Funds	174
Changes in Fund Balances of Governmental Funds	176
Revenue Capacity:	
Assessed Value and Estimated Actual of Property	178
Property Tax Rates Direct and Overlapping	179
Principal Property Tax Payers	180
Property Tax Levies and Collections	181
Debt Capacity:	
Ratios of Outstanding Debt by Type	182
Ratios of General Bonded Debt Outstanding	183
Direct and Overlapping Governmental Activities Debt	184
Pledged-Revenue Coverage	185
Legal Debt Margin Information	186

COUNTY OF BERNALILLO, NEW MEXICO

STATISTICAL SECTION
(UNAUDITED) (CONTINUED)

	Page
Demographic and Economic Information:	
Demographic and Economic Statistics…….....	188
Principal Employers……	189
Operating Information:	
Full-Time Equivalent County Employees by Function……...	190
Operating Indicators by Function…….....	192
Capital Asset Statistics by Function…….....	193

SINGLE AUDIT INFORMATION

Schedule of Expenditures of Federal Awards……..	194
Notes to the Schedule of Expenditures of Federal Awards…….....	197
Report of 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*…….	198
Report of Independent Auditors on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133…….	200
Summary Schedule of Prior Year Findings…….	202
Schedule of Findings and Questioned Costs……	203
Exit Conference……	217

County of Bernalillo
State of New Mexico

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COMMISSIONERS

Maggie Hart Stebbins, Chair
District 3

Art De La Cruz, Vice Chair
District 2

Debbie O'Malley, Member
District 1

Lonnie C. Talbert, Member
District 4

Wayne A. Johnson, Member
District 5

COUNTY MANAGER

Julie Morgas Baca

ELECTED OFFICIALS

Tanya R. Giddings
Assessor

Maggie Toulouse Oliver
Clerk

Willow Misty Parks
Probate Judge

Manuel Gonzales III
Sheriff

Manny Ortiz
Treasurer

October 30, 2015

Board of County Commissioners
Maggie Hart Stebbins, Chair
Art De La Cruz, Vice Chair
Debbie O'Malley, Member
Lonnie C. Talbert, Member
Wayne A. Johnson, Member
One Civic Plaza, 10th Floor
Albuquerque, New Mexico 87102

Dear Commissioners:

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the County of Bernalillo (the County), New Mexico, for fiscal year ending June 30, 2015. The purpose of the CAFR is to provide accurate and meaningful information concerning the County's financial condition and performance. In addition, independent auditors have opined that the County has fairly presented its financial position, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

New Mexico State Statute 12-6-3, NMSA (1978) requires that an annual audit of a governmental unit's accounting records and Comprehensive Annual Financial Report be performed by independent public accountants. This year's audit was performed as a joint venture between Moss Adams LLP and the New Mexico Office of the State Auditor. Federal law also requires that a single audit be performed for federal grant funds in conformance with the provisions of the Single Audit Act of 1984 and *OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. All information related to the single audit, including the schedule of expenditures of federal awards, findings and recommendations, and the independent auditors' reports on the internal control structure and compliance with applicable laws and regulations are included in the Single Audit Section.

County management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal controls that were established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Moss Adams LLP, Certified Public Accountants, has issued the highest possible opinion, an unmodified opinion, on the County's CAFR for the fiscal year ending June 30, 2015. The independent auditor's report is located at the front of the financial section of this report. The independent audit provides reasonable assurance that the financial statements are free of material misstatement. The independent audit involved: 1) examining evidence of a test basis that supports the amounts and disclosures in the financial statements, 2) assessing the accounting principles used and significant estimates made by management, and 3) evaluating the overall financial statement presentation.

The independent accountants have concluded that the County's financial statements are in conformity with generally accepted accounting principles, are fairly presented, and there is a reasonable basis for providing an unmodified opinion.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors report and it provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A provides a context to this letter of transmittal and should be read in conjunction with it.

Profile of the Bernalillo County

The County, which encompasses the entire City of Albuquerque, is located in the central region of the state and is the economic and population hub of New Mexico. The County has an estimated population of 675,551 on July 1, 2014, the County. It comprises 32% of New Mexico's population and 75% of the Albuquerque Metropolitan Statistical Area (MSA) comprised of the County and portions of Sandoval, Torrance and Valencia counties.[1]

The County provides sheriff and fire protection to County residents, highways and streets, sanitation, cultural and recreational services, public improvements, building, planning and zoning, and general administrative services. The County also operates the largest jail in the state with a bed count of one thousand nine hundred and fifty inmates, with an average utilized bed count of 1,500. The County has a Commission-Manager form of government in which most of the day-to-day administrative duties are delegated to the County Manager. All legislative power within the County is vested in a five-member Board of County Commissioners (Board), each of whom is elected to four-year terms from single member districts, with a two-term limit. The executive functions are divided; the powers are shared by the Board and five elected County officials: the Treasurer, Assessor, Clerk, Probate Judge, and Sheriff.

The County maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board. The County's legal level of budgetary control is at the fund level, except for the Emergency Medical Services and Fire Districts funds, whose legal level of budgetary authority is at the program or district level. Appropriations within a fund may be adjusted under the authority of Department Directors and the Accounting and Budget Director as long as total fund appropriations remain the same. Adjustments to appropriations must be approved by the Board and New Mexico State Department of Finance and Administration (DFA), with the exception of adjustments less than $300,000, which can be approved by the County Manager in accordance with Administrative

[1] "Annual Estimates of the Resident Population: April 1, 2010 to July 1, 2014",United States Census Bureau | American Fact Finder, accessed October 5, 2015, http://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=PEP_2014_PEPANNRES&src=pt

Resolution No. 2012-17. The Local Government Division of DFA is the agency responsible for regulating the budgetary affairs of the County. Budget adjustments that do not require DFA approval are limited to transfers of budget between departments within a fund or transfers between line items within a department within a fund. State statutes prohibit the County from making expenditures in excess of the final approved budget at the fund level. The appropriated amounts reflected in the accompanying financial statements are at the function and activity level for the general fund and by object class for all other funds.

Local Economy

Bernalillo County, with the City of Albuquerque making up 82% of its population[2], serves as a hub for commerce and industry in the Southwest. It accounts for approximately half of all economic activity in New Mexico. Its success can be attributed to a diverse economic base consisting of government, services, trade, agriculture, tourism, manufacturing, and research and development. In the 2015 Forbes List of "Best Places for Business and Careers," Albuquerque placed 152nd out of the 200 ranked metro areas in the country and was ranked 79th in the "Cost of Doing Business" category and 79th in the "Job Growth Expected" category.[3]

Forecasts by the University of New Mexico's Bureau of Business and Economic Research suggest the Albuquerque Metropolitan Statistical Area (MSA) will experience an accelerated increase in reported job numbers in 2015. For 2015, forecasts indicate that total employment will grow by 1.6% and the MSA is expected to add 5,712 jobs. The economy is expected to add 5,718 jobs (2.0 percent) in the private sector; whereas, government will lose 6 jobs (-0.0%).[4] In the longer-term, the Albuquerque MSA economy is forecast to add a total of nearly 30,692 jobs (1.4% average annual growth) by 2020. Growth will be concentrated in the private sector. The (non-seasonally adjusted) unemployment rate in June 2015 was 5.9%[5]—higher than the (seasonally adjusted) national rate of 5.4%[6] but 8% lower than the (seasonally adjusted) statewide rate of 6.4%[7].

The FY 2016 general fund budgeted appropriations of $247,293,472[8] represents a 0.9% increase over the FY 2015 budget. Property taxes are anticipated to make up 50% of general fund revenue in FY 2016 and are projected to decrease by approximately 1.4% below the FY 2015 budget[9]. Gross receipts taxes make up 38.5% of the general fund revenue. The FY 2015 budget for gross receipts taxes includes an increase of approximately 1.6% in tax revenues due to Bernalillo County exceeding tax revenue expectations in FY 2015.[10] The general fund budget does not include the Payment In Lieu of Taxes (PILT), Regional Detention Center, and Community Services sub-funds where revenues and expenditures have been restricted by the Bernalillo County Commission and are

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[2] "Annual Estimates of the Resident Population: April 1, 2010 to July 1, 2014".

[3] "The Best Places For Business And Careers | 2015 Ranking", Forbes, accessed October 5, 2015, http://www.forbes.com/best-places-for-business/list/#tab:overall

[4] FOR-UNM, "A Quarterly Economic Forecast Of The New Mexico Economy | July 2015 through 2020:4" (forecast presented at the University of New Mexico's (UNM) Bureau of Business and Economic Research quarterly forecast narrative and meeting, Albuquerque, New Mexico, August 7, 2015), p. 28.

[5] FOR-UNM, "A Quarterly Economic Forecast Of The New Mexico Economy", p. 44

[6] FOR-UNM, "A Quarterly Economic Forecast Of The New Mexico Economy", p. 1

[7] FOR-UNM, "A Quarterly Economic Forecast Of The New Mexico Economy", p. 17

[8] Bernalillo County Government, Bernalillo County Financial Resolution Nos. 2015-32, 2015-59, 2015-60 FY 2016 (financial resolution presented at the bi-weekly meeting of the Board of County Commissioners, Albuquerque, New Mexico, September 22,2015).

[9] Bernalillo County Government, Bernalillo County Financial Resolution Nos. 2014-28, 2014-31, 2014-64 FY 2015 (financial resolution presented at the bi-weekly meeting of the Board of County Commissioners, Albuquerque, New Mexico, October 14, 2014).

[10] Bernalillo County Government, "Bernalillo County Financial Resolution Nos. 2014-28, 2014-31, 2014-64 FY 2015."

not available for operating purposes.

Even in these uncertain economic times, however, the County has been a conscientious steward of tax revenue by maintaining sufficient reserve funds and being conservative in revenue projections.

Long-Term Financial Planning

The financial condition of the County is strong as reflected by the County's current bond ratings. The County's 2015 General Obligation Bonds were rated "AAA" by the nation's three top rating agencies: Standard & Poor's, Moody's, and Fitch Ratings. The County continues its effort to incorporate comprehensive financial planning in its long-range vision in order to remain solvent during the gradual economic recovery. In addition to the three-twelfths reserve requirement, required by the State of New Mexico, of $66,939,899, the County's long-term financial plan includes maintaining adequate reserves to accommodate the County's future cash flow needs and any unforeseen emergency contingency concerns in its Fund Balance Policy consisting of an unassigned amount of $13,488,123, referred to as the Revenue Stabilization/Operating Reserve. Industry best practices indicates that counties the size of Bernalillo County should maintain a reserve of 25% to 30% of their operating expenditures in the General Fund. The combination of both reserves equates to 33% of both FY 2015 and FY 2016 General Fund operating adjusted expenditure budget.

Relevant Financial Policies

Bernalillo County is currently in its seventh biennial budget cycle. Through the biennial budget process, approval is granted by the Board for an appropriation of two fiscal years at once, with funding being available to departments one year at a time. Departments were provided a base budget and salary projections for each of the two years. Departments have the opportunity to evaluate their budgets prior to commencement of the second year. Any necessary changes will be presented to the Board as adjustments to the base budget. The biennial budget process has encouraged a long-term view of financial planning and shifted the emphasis from the process itself to a more careful examination of resource allocation choices. FY15 represented the first year of the biennial cycle and FY 2016 represents the second year of the current biennial cycle.

Major Initiatives

In February 2015, the Board of County Commissioners approved the enactment of a one-eighth Hold Harmless Gross Receipts Tax (GRT) to fund the behavioral health initiative in Bernalillo County. The GRT is projected to generate between $17 million to $20 million annually. Bernalillo County will partner with other community organizations, non-profits and other governmental agencies to develop and implement a comprehensive system of behavioral health care to benefit Albuquerque and the surrounding areas. This initiative is currently in the early stages of preparing a business plan to address the next steps.

The Economic Development department's directive is to enhance the quality of life for County residents through the 1) retention and expansion of businesses, 2) job creation and 3) prudent use of taxpayer dollars. In FY 2015, $134,450 million was invested in eight projects that created 625 new jobs in Bernalillo County. The eight projects included companies specializing in cyber security, food manufacturing, hotel management, food and beverage, and non-profit healthcare. This undertaking is in direct support of the Economic Vitality goal in the County's Strategic Plan.

On June 16, 2015, the Bernalillo County Commission passed the Santolina Master Plan and Western Albuquerque Land Holdings received approval of a Planned Communities Level A Master Plan and Planned Communities Zoning for 13,851 acres of undeveloped land in the southwestern area of Bernalillo County. On June 24, 2015, the Bernalillo County Commission approved the development agreement between Western Albuquerque Land Holdings and the County which impacts the Santolina Master Plan. While the master plan provides a general framework for development, the development agreement provides details on the responsibilities of both the County and the developer. The Santolina Master Plan, which is contingent upon future demand and market conditions, provides a general framework for development over the next 40 to 50 years, to include residential villages and village commercial uses, two business parks, a town center, an industrial/business park, and an urban center, along with parks, trails, public open space, educational facilities, roads and utilities. Over time, the applicant proposes that the project will be developed with approximately 38,000 households and provide approximately 75,000 jobs. Passage of the master plan is the first step of a three step process before development can occur. The next step in the process would be Level B village plans. The final step includes the building permitting process.

The County celebrated the grand reopening of the Rio Grande Indoor Pool in June; just in time for the summer break. The County partnered with Albuquerque Public Schools, the city and the state, over $3.7 million was been invested in pool renovations and building improvements. This new pool brings a higher quality of life for all and provides a fun and safe alternative to swimming in ditches for our children, just in time for summer. The Rio Grande Indoor Pool is now a multifunctional swimming pool designed to accommodate a much wider group of users.

The County also celebrated the grand opening of the Edward C. Sandoval North Valley Little League Complex in March. The new complex features four new baseball fields, dugouts, batting cages, parking and other amenities. It was built on vacant land the County already owns, and will provide a permanent home for the North Valley Little League. Funding for the new complex came from various sources:

- $2 million from the County's general fund, approved by the County Commission
- More than $1.2 million from the 2012 general obligation bonds
- And more than $1.5 million in state capital outlay funds.

During FY 2015, the County along with an investment sub-committee revised the Investment Policy to incorporate language to more clearly define the requirements for the bank deposit portfolio concentration requirements for deposits with daily liquidity; and to divide the investment portfolio into two portfolios, one for the general fund and one for bond proceeds. The seven-member committee was comprised of community volunteers with extensive knowledge and expertise in the subject matter. The Bernalillo County Board of Finance unanimously approved the revised investment policy for the County on May 12, 2015. The revised investment policy can be found on the County's website.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended June 30, 2014. This was the eleventh consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. The County believes that its current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and is submitting it to the GFOA to determine its eligibility for this prestigious recognition again this year.

Management and staff would like to acknowledge and thank the Board of County Commissioners for its stewardship and support. The preparation of this report would not have been possible without the dedicated service of the Accounting Department. Management would also like to express appreciation to all County departments who assisted and contributed to the preparation of this report.

Sincerely,

Julie M. Baca
County Manager

Shirley Ragin, CMA
Deputy County Manager for Finance

Pamela Moon, CPA
Director of Accounting and Budget

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

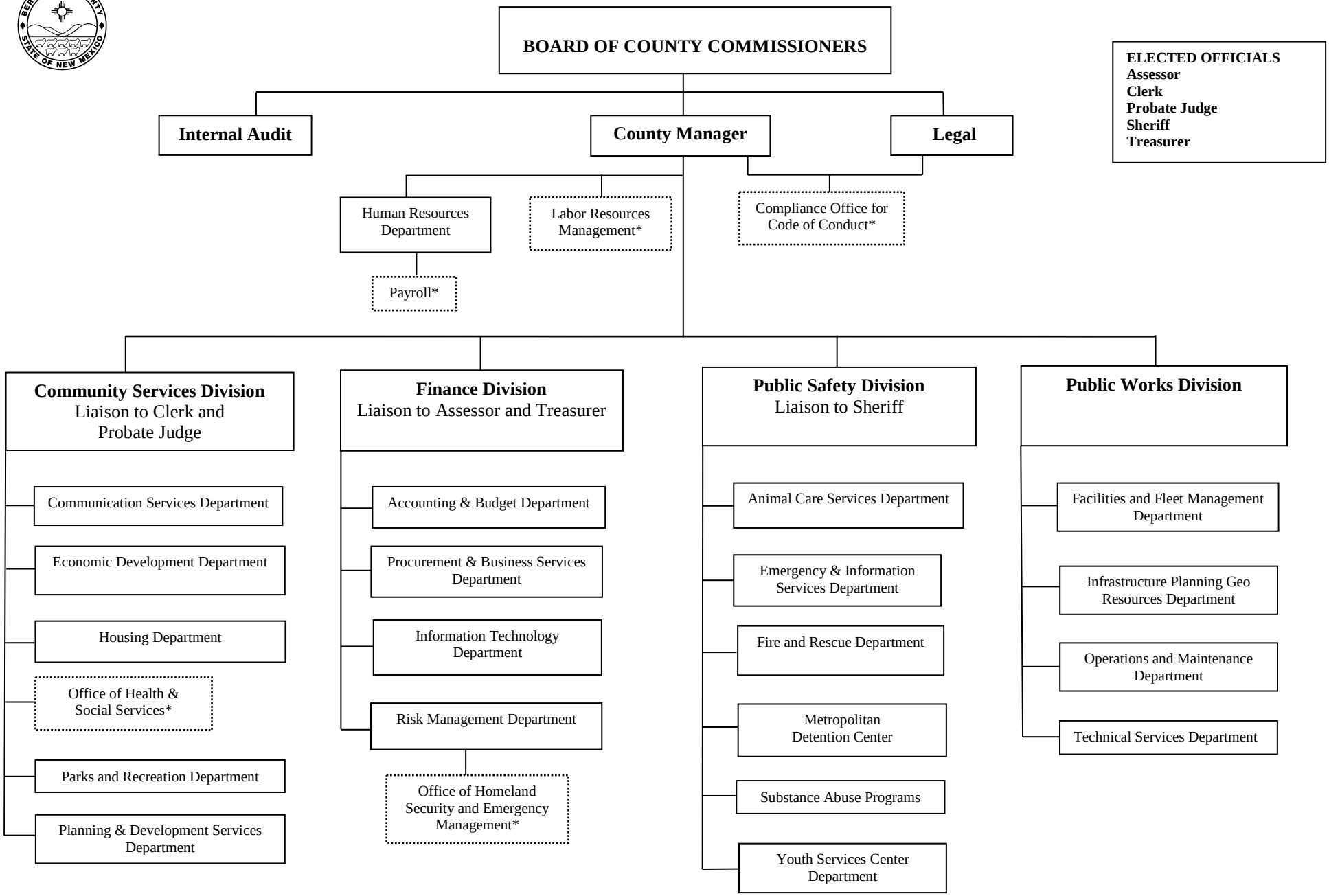
County of Bernalillo
New Mexico

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2014

Executive Director/CEO

BERNALILLO COUNTY ORGANIZATIONAL CHART



*Organizational unit of county government reporting to assigned County Manager/County Attorney/Deputy County Manager/Director
This information is for reference only. Users are solely responsible for confirming data accuracy when necessary.
Last updated 10/28/2015

COUNTY OF BERNALILLO

PRINCIPAL OFFICIALS

June 30, 2015

COUNTY COMMISSIONERS

Maggie Hart Stebbins, Chair	District 3
Art De La Cruz, Vice Chair	District 2
Debbie O'Malley, Member	District 1
Lonnie C. Talbert, Member	District 4
Wayne A. Johnson, Member	District 5

COUNTY ELECTED OFFICIALS

Tanya R. Giddings	Assessor
Maggie Toulouse Oliver	Clerk
Willow Misty Parks	Probate Judge
Manuel Gonzalez III	Sheriff
Manny Ortiz	Treasurer

COUNTY MANAGER

Julie M. Baca

DEPUTY COUNTY MANAGERS

Shirley Ragin, Deputy County Manager for Finance
Vince Murphy, Deputy County Manager for Community Services
Tom Swisstack, Deputy County Manager for Public Safety
Roger Paul, Deputy County Manager for Public Works

COUNTY OF BERNALILLO, NEW MEXICO

CONTRIBUTORS

June 30, 2015

Shirley Ragin, CMA
Deputy County Manager for Finance

Financial Reporting Personnel

Pamela Moon, CPA
Accounting and Budget Director

Jacqueline Sanchez, MBA
Financial Manager

Anthony Infantino, MBA
Principal Accountant

Trudy McGregor, CPA
Principal Accountant

Nataliya Rubinchik, MSA
Senior Accountant

Ryan Travelstead
Senior Accountant

Leticia Carreon
Accountant

Sueko Solosky
Accountant

Cindy Torres
Accountant

Paul Herrera
Grant Administrator

Victoria Herring
Administrative Officer

Treasurer's Office

Isabelle Purcella
Chief Deputy Treasurer
Christopher J. Sanchez
Accounting Manager

Fixed Assets Section

Fixed Asset Staff

Budget Office

Budget Staff

Housing Department

Housing Financial Staff

Cover photo by Randy Landavazo

MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

REPORT OF INDEPENDENT AUDITORS

Commission Chairwoman,
Members of the County Commission
Bernalillo County and
Tim Keller, State Auditor

Report on the 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 of Bernalillo County, New Mexico (County) as of and for the year ended June 30, 2015, 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, fiduciary funds and the budgetary comparisons for all nonmajor funds presented as supplementary information, as defined by the Governmental Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2015, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the 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.

Praxity MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the 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, 2015, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, nonmajor enterprise, internal service funds and fiduciary funds of the County as of June 30, 2015, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note 5.F. to the financial statements, during the year ended June 30, 2015 the County adopted new accounting guidance, GASB Statement No. 68 *Accounting and Financial Reporting for Pensions.* Our opinion is not modified with respect to this matter.

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 4-28 and the schedule of the County's proportionate share of the net pension liability and the schedule of the County's contributions on pages 85-86 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.

Commission Chairwoman,
Members of the County Commission
Bernalillo County and
Tim Keller, State Auditor

Other Information

Our audit was conducted for the purpose of forming opinions on the County's basic financial statements, the combining and individual fund financial statements, and the related budgetary comparison. 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,* the financial data schedules, as required by U.S. Department of Housing and Urban Development, Real Estate Assessment Center, *introductory and statistical section and the other schedules required by 2.2.2. NMAC* included as Other Supplementary Information as listed in the Table of Contents 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, the financial data schedules, and other schedules required by *2.2.2 NMAC* included as Other Supplementary Information as listed in the Table of Contents 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 of federal awards and other schedules required by *2.2.2 NMAC* included as Other Supplementary Information as listed in the Table of Contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information, introductory and statistical sections per the Table of Contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2015 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 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.

Moss Adams LLP

Albuquerque, New Mexico
October 30, 2015

COUNTY OF BERNALILLO NEW MEXICO
Management's Discussion and Analysis
June 30, 2015

As management of the County of Bernalillo (*County*), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2015. We encourage readers to consider the information presented here in conjunction with additional information furnished in our letter of transmittal, which can be found on pages i-vi of this report.

Financial Highlights

Government-Wide Financial Statements (GWFS) (Statement of Net Position and Statement of Activities)

- The County's total government-wide assets and deferred outflows of resources exceed the County liabilities and deferred inflows of resources as of June 30, 2015 by $358,825,369 (*net position*).

- The County's net position decreased by $198,445,914 or a 35.6% decrease. The decrease included a prior period adjustment of $196,679,399 to adopt Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.*

- As of June 30, 2015, the County's governmental activities and business type activities have a net position of $352,501,884 and $6,323,485 respectively.

Individual Fund Financial Statements

- As of June 30, 2015, the County's governmental funds reported combined fund balances of $240,465,423. This reflects a decrease of $3,915,273 or a 1.6% decrease from the previous fiscal year.

- As of June 30, 2015, the County's General Fund reported a fund balance of $128,657,366, a decrease of $10,545,079 or a 7.6% decrease from the previous fiscal year.

- As of June 30, 2015, the County's enterprise funds reported combined net position of $6,323,485, a decrease of $1,050,650 or a 14.2% decrease from the previous fiscal year. The decrease included a prior period adjustment of $1,966,794 to adopt GASB Statement No. 68 and change in net position was $916,144.

Debt Issues

- During FY15, the County issued $31.3 million in general obligation debt, of which $17.3 million will be used for capital projects, and the remaining refunded existing debt to achieve debt service savings.

Overview of the Financial Statements

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

Government-Wide Financial Statements. The GWFS are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of related cash flows. For example, property taxes are recognized as revenues in the year in which they are levied. The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The GWFS differentiates 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 works, public safety, culture and recreation, health and welfare and interest on long-term debt. The business-type activities of the County include Solid Waste, Regional Juvenile Detention Center, Bernalillo County Housing Authority, Seybold Village Handicapped Project, and El Centro Familiar. The GWFS can be found on pages 29-30 of this report.

Fund Financial Statements. 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 GWFS. However, unlike the GWFS, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. For this purpose, the County considers revenues to be available if they are collected within 60 days of the current fiscal period. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the GWFS, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the GWFS. By doing so, readers may better understand the long-term impact of the County'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 a reconciliation to facilitate this comparison between governmental funds and governmental activities.

In addition to the General Fund, the County maintains thirty other individual governmental funds of which fourteen are classified as Special Revenue Funds, thirteen are classified as Debt Service funds, and three are classified as Capital Projects Funds. Information for the General Fund, the Grants Fund, and the Capital Construction Fund, all of which are considered to be major funds, are presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement for the General Fund is presented on pages 35-36. In addition, the County adopts an annual budget for other non-major funds. A budgetary statement is presented individually for all those funds that have an adopted budget.

The basic governmental fund financial statements can be found on pages 31-36 of this report.

Proprietary Funds. The County maintains two different types of proprietary funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the GWFS. The County uses Enterprise Funds to account for Solid Waste, Regional Juvenile Detention Center, Bernalillo County Housing Authority, Seybold Village Handicapped Project, and El Centro Familiar. *Internal Service Funds* are used to account for operations that provide services to other departments or agencies of the County on a cost-reimbursement basis. The County's Internal Service Funds include Risk Management and Health Self Insurance Funds, which are used to account for its risk management and employee self-insurance health programs. Because the services provided by the Risk Management and the Health Self Insurance Funds predominantly benefit governmental rather than business-type functions, these funds are included within *governmental activities* in the GWFS. The basic proprietary fund financial statements can be found on pages 37-39 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 GWFS because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary funds financial statements can be found on page 40 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 GWFS and the fund financial statements. The notes to the financial statements can be found on pages 41-84 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents required supplement information concerning Bernalillo County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 85-86 of this report.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise, and internal service funds are presented immediately following the Notes to the Financial Statements. Combining and individual fund statements and schedules can be found on pages 87-134 of this report. Many of the additional schedules in other required supplementary section are required by the New Mexico Office of the State Auditor.

Accounting Principle Changes

In FY15 the County adopted Governmental Accounting Standard No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27.* Statement No. 68 establishes standards of accounting and financial reporting, but not funding or budgetary standards, for defined benefit pensions and defined contribution pensions provided to the employees of state and local governments through pension plans that are administered through trusts or equivalent arrangements, and to the financial statements of state and local governmental non-employer contributing entities that have a legal obligation to make contributions directly to such pension plans. The statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/income related to pensions. Note disclosure and required supplementary information about pensions are also addressed. For defined benefit pension plans, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

The adoption of Statement No. 68 has no impact on the County's governmental fund financial statements, which continue to report expenditures in the amount of the actuarially determined contributions, as required by State law. The calculation of pension contributions is unaffected by the change. However, the adoption has resulted in the restatement of the County's FY14 GWFS ending net position to reflect the reporting of pension liabilities, deferred inflows of resources, and deferred outflows of resources for the pension plan and the recognition of pension income in accordance with the provisions of the Statement. The effect is also reflected on the Enterprise Funds, which is on a full accrual basis. The County's net position as of July 1, 2014 was decreased by $196.7 million reflecting the cumulative retrospective effect of adoption. An aggregate net pension liability of $163.5 million, an aggregate deferred inflows of resources of $54.8 million, and an aggregate deferred outflows of resources of $27.0 million, were reported as of June 30, 2015. The County recognized pension income of $5.2 million in FY15. Refer to Note 5.F. for more information regarding the County's pensions.

Long-Term Debt

- During the year, the County sold $17,281,000 of General Obligation Bonds, Series 2015, which included $4,217,400 for parks, $4,495,590 for public safety, $3,995,000 for roads, $2,002,200 for storm drains, $900,000 for libraries, $1,188,000 for facility improvements, $319,000 for trails, and $163,810 for art in public places. In addition, the County issued $14,010,000 of General Obligation Refunding Bonds, Series 2015A, with a true interest cost of 1.93% to current refund $3,485,000 and advance refund $10,751,000 of the County's outstanding General Obligation Bonds, Series 2005, 2005A, and 2006.

- The County has $464,430,900 in available bonding capacity or 78.27% of allowable bonding capacity per the New Mexico State Constitution (see page 191).

- The County's 2015 General Obligation Bonds were rated "AAA" by both Fitch Ratings and Standard & Poor's and rated "Aaa" by Moody's Investors Service. In addition, both Fitch Ratings and Standard & Poor's affirmed its "AAA" rating and Moody's Investors Service affirmed its "Aaa" rating on the County's existing GO Bond debt with an outlook of stable.

- In addition to its "AAA" rating, Standard & Poor's rates Bernalillo County as strong on its budgetary flexibility, liquidity, management conditions, and debt/contingent liability profile.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's governmental-wide assets exceeded liabilities by $358,825,369 for the fiscal year ending June 30, 2015.

County of Bernalillo Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Assets:						
Current and other assets	$300,407,869	$304,353,807	$7,629,840	$6,620,885	$308,037,709	$310,974,692
Capital assets	564,074,223	573,681,696	2,968,720	3,136,558	567,042,943	576,818,254
Total assets	864,482,092	878,035,503	10,598,560	9,757,443	875,080,652	887,792,946
Deferred outflows of resources:						
Deferred charge on refunding	1,049,225	734,732	-	-	1,049,225	734,732
Deferred outflow of pensions	26,738,277	-	270,084	-	27,008,361	-
Total deferred outflows of resources	27,787,502	734,732	270,084	-	28,057,586	734,732
Liabilities:						
Long-term liabilities	421,080,934	263,100,206	2,022,764	356,784	423,103,698	263,456,990
Other liabilities	64,419,400	65,772,881	1,974,240	2,026,524	66,393,640	67,799,405
Total liabilities	485,500,334	328,873,087	3,997,004	2,383,308	489,497,338	331,256,395
Deferred inflows of resources:						
Deferred inflow of pensions	54,267,376	-	548,155	-	54,815,531	-
Total deferred inflows of resources	54,267,376	-	548,155	-	54,815,531	-
Net Position:						
Net investment in capital assets	327,947,796	372,486,664	2,968,720	3,136,558	330,916,516	375,623,222
Restricted	169,754,319	128,700,419	-	-	169,754,319	128,700,419
Unrestricted (deficit)	(145,200,231)	48,710,065	3,354,765	4,237,577	(141,845,466)	52,947,642
Total net position	$352,501,884	$ 549,897,148	$6,323,485	$ 7,374,135	$358,825,369	$ 557,271,283

By far the largest portion of the County's net position reflects its investment in capital assets (e.g., infrastructure, land, buildings, machinery, and equipment) less any debt used to acquire those assets, which is still outstanding. The County uses the $330,916,516 in capital assets as of June 30, 2015 to provide services to the 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 the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position in the amount of $169,754,319 as of June 30, 2015 represents resources that are subject to external restrictions on how they may be used. The unrestricted net position is the amount that may be used to meet the government's ongoing obligations to citizens and creditors.

As noted earlier, the adoption of GASB Statement No. 68 resulted in the County's reporting of net pension liabilities and deferred inflows of resources and deferred outflows of resources for the County's pension plan and the recognition of pension expense. This had a significant negative effect on the County's net position, and consequently unrestricted net position as of June 30, 2015.

The following charge provides key pension statistics as of and for the fiscal year ended June 30, 2015.

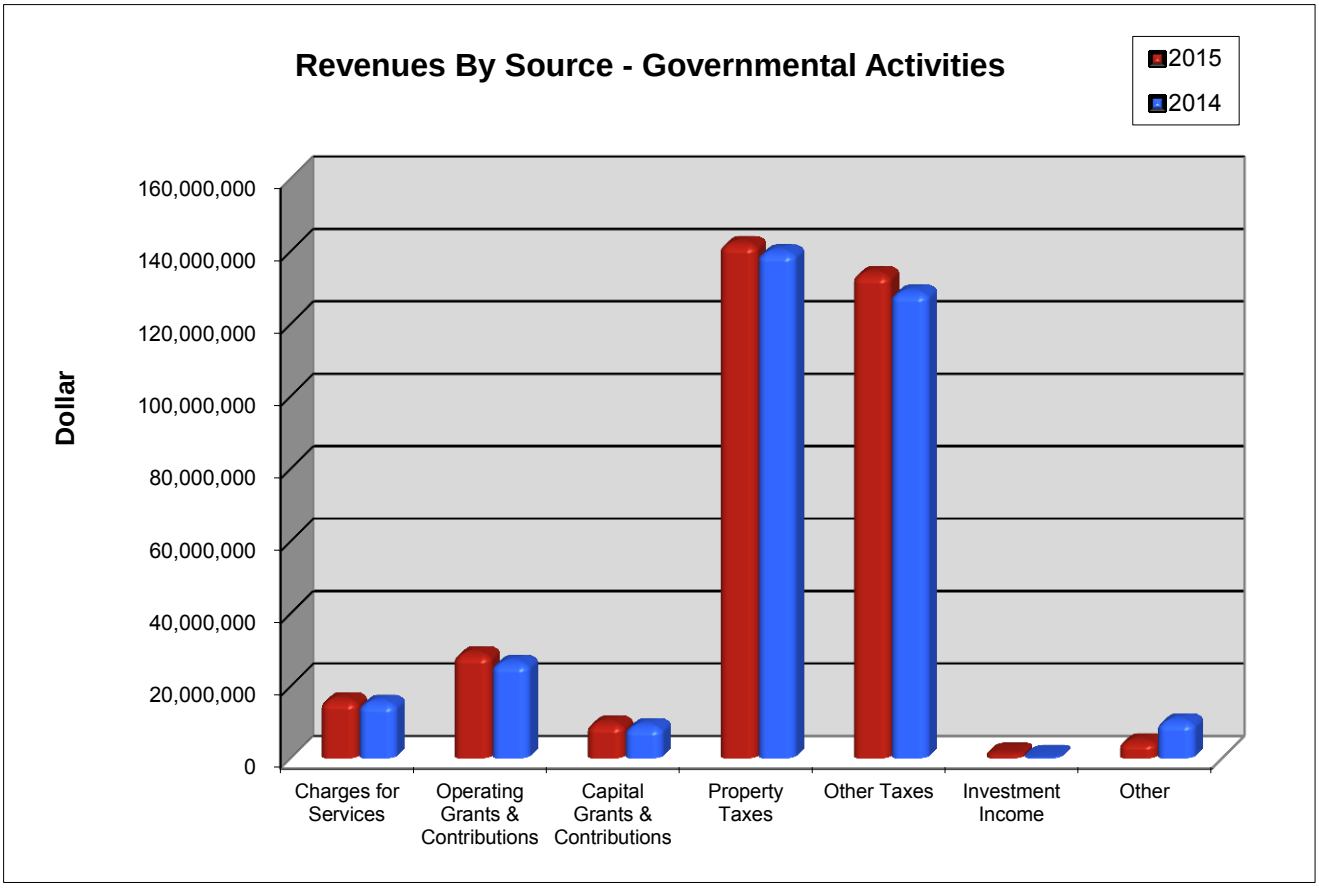
Total Pension Liability (TPL)	$874,184,365
Less Plan Fiduciary Net Position (PFNP)	710,651,233
Net Pension Liability (NPL)	$163,533,132
PFNP as a % of TPL	81.28%
Pension Income (Expense)	$ 5,221,962

Governmental activities. Governmental activities during the year decreased the County's net position by $2,682,659 in FY15 (before the $194,712,605 restatement to implement GASB Statement No. 68) compared to a decrease of $35,727,617 in FY14.

County of Bernalillo's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	$16,118,286	$15,355,300	$7,187,610	$6,742,015	$23,305,896	$22,097,315
Operating grants and contributions	28,785,953	26,361,325	810,524	909,066	29,596,477	27,270,391
Capital grants and contributions	9,649,158	8,883,616	36,561	48,142	9,685,719	8,931,758
General revenues:						
Property taxes	142,069,070	139,744,912	-	-	142,069,070	139,744,912
Other taxes	133,747,359	128,638,093	-	-	133,747,359	128,638,093
Investment income	1,477,361	478,218	1,129	3,149	1,478,490	481,367
Miscellaneous	4,629,943	10,219,010	197,837	360,438	4,827,780	10,579,448
Total revenues	336,477,130	329,680,474	8,233,661	8,062,810	344,710,791	337,743,284
Program expenses:						
General government	62,159,342	66,086,137	-	-	62,159,342	66,086,137
Public works	50,304,679	56,040,669	-	-	50,304,679	56,040,669
Public safety	155,606,977	169,437,545	-	-	155,606,977	169,437,545
Health and welfare	44,989,016	44,982,475	-	-	44,989,016	44,982,475
Culture and recreation	15,429,298	18,234,756	-	-	15,429,298	18,234,756
Interest on long-term debt	10,551,340	10,613,790	-	-	10,551,340	10,613,790
Solid Waste	-	-	4,888,281	4,685,743	4,888,281	4,685,743
Housing Authority	-	-	1,075,043	1,314,007	1,075,043	1,314,007
Seybold Village	-	-	152,648	287,847	152,648	287,847
Juvenile Detention Center	-	-	1,082,739	915,406	1,082,739	915,406
El Centro Familiar	-	-	237,943	540,819	237,943	540,819
Total expenses	339,040,652	365,395,372	7,436,654	7,743,822	346,477,306	373,139,194
Increase (decrease) in net position before transfers	(2,563,522)	(35,714,898)	797,007	318,988	(1,766,515)	(35,395,910)
Transfers in (out)	(119,137)	(12,719)	119,137	12,719	-	-
Increase (decrease) in net position	(2,682,659)	(35,727,617)	916,144	331,707	(1,766,515)	(35,395,910)
Net position – beginning	549,897,148	586,721,658	7,374,135	7,042,428	557,271,283	593,764,086
Prior period adjustment (a)	(194,712,605)	(1,096,893)	(1,966,794)	-	(196,679,399)	(1,096,893)
Net position – beginning as restated	355,184,543	585,624,765	5,407,341	7,042,428	360,591,884	592,667,193
Net position – ending	$352,501,884	$549,897,148	$6,323,485	$7,374,135	$358,825,369	$557,271,283

(a) The restatement of the beginning net position in FY15 is the result of the County implementing GASB Statement No. 68. The implementation is discussed in the MD&A and more information is available in the notes. The restatement of the beginning net position in FY14 is a result of the County implementing GASB Statement No. 65.



Governmental Activities revenues increased by $6.8 million, from $329.7 million in FY14 to $336.5 million in FY15, an increase of 2.1%. Key elements in the increase of governmental activities revenues are as follows:

- Program revenues charges for services increased $0.7 million, from $15.4 million in FY14 to $16.1 million in FY15, a 4.5% increase. There were no changes in fees and other charges for services; however, activity was up slightly.

- Program revenues operating grants and contributions increased $2.4 million, from $26.4 million in FY14 to $28.8 million in FY15, a 9.1% increase. Capital grants and contributions increased $0.7 million, from $8.9 million in FY14 to $9.6 million in FY15, a 7.9% increase. The County received new grants for food trucks and transitional living accommodations in FY15. The transitional living accommodation grant had both operational and capital aspects. Capital grants and contributions increased due to donated land and donated vehicles.

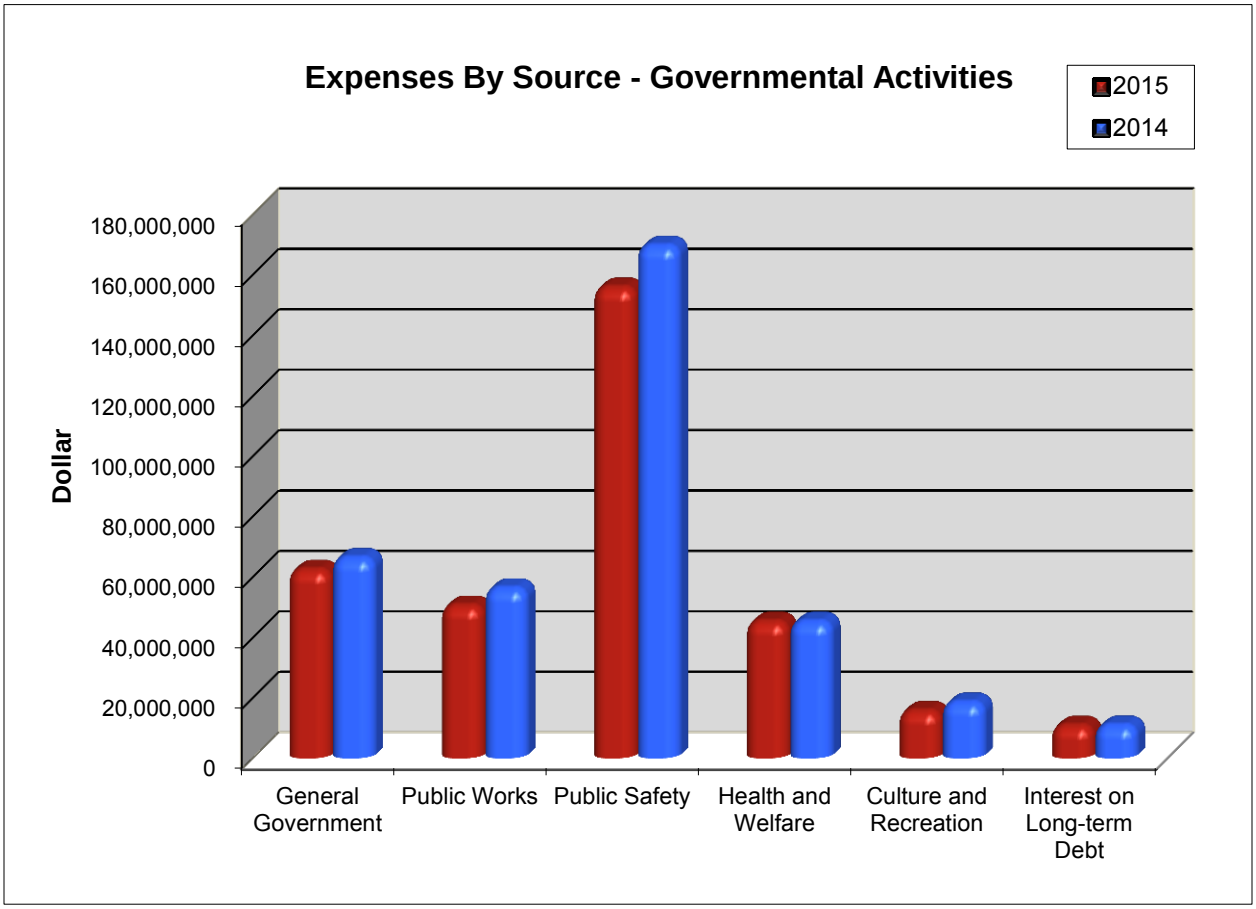
- General revenues property taxes increased $2.4 million, from $139.7 million in FY14 to $142.1 million in FY15, a 1.7% increase. The increase was attributed to the County's increase in property valuations, which increased 2.3%, from $14.50 billion in FY14 to $14.84 billion in FY15. The increase in assessment was offset by a decrease in the mill levy, from 9.448 per $1,000 of assessed taxable in FY14 to 9.414 per $1,000 of assessed taxable value in FY15, a 0.4% decrease. Also, there was a slight increase in the current property tax collections rate from 96.52% in FY14 to 96.56% in FY15.

	Tax Rates Per $1,000 Assessed Values	
	FY15	FY14
Operating	8.137	8.189
Debt service	1.265	1.246
Judgment	0.012	0.013
Total	9.414	9.448

- Other taxes increased $5.1 million, from $128.6 million in FY14 to $133.7 million in FY15, a 4.0% increase. This was primarily attributed to an increase in Gross Receipts Tax (GRT) received as the local economy slowly is coming out of the recession.

- Investment income increased $1.0 million from $0.5 million in FY14 to $1.5 million in FY15, a 200.0% increase. In FY15 the County earned considerably less investment income as cash balances was depleted for planned one-time payments in both FY14 and FY15; however, this was offset by realized investment loss of $4.3 million in FY14 compared to a small realized gain in FY15. Cash balances were depleted $29.8 million in FY14 and another $9.2 million in FY15. The lower cash balances combined with changing the investment strategy to shorter term maturities and more conservative investments caused investment income to decrease from $4.7 million in FY14 to $1.4 million in FY15. In FY14 the County developed an investment policy with the highest priority to preserve and protect the principal of the funds to be invested. The second priority is to maintain liquidity needs, and the third priority is return of investments. With these priorities in FY15, the County successfully avoided the portfolio losses it experienced in FY13 and FY14.

- Miscellaneous revenues decreased $5.6 million, from $10.2 million in FY14 to $4.6 million in FY15, a 54.9% decrease. The decrease was due to a FY14 City of Albuquerque $1.5 million medical premium reimbursement for shared services, and State of New Mexico $0.5 million community development funds in FY14. FY14 included recognition of revenue of the Mid-Region Council of Governments lease that had previously been recorded as unearned revenue. This brought in an extra $2.3 million lease payment in FY14.



Governmental activities expenses decreased by $26.4 million, from $365.4 million in FY14 to $339.0 million in FY15, a decrease of 7.2%. In FY15 the County made an effort to cut back on salaries by requesting that all departments freeze positions vacated positions. The frozen positions saved the County $11.4 million. The County also requested that departments find operational savings and eliminate all nonessential costs. Through this effort, County departments either eliminated or postponed an additional $8.4 million in costs in FY15. The cost reductions were reflected in numerous accounts across most functions. Professional services, contractual services, supplies of all types, gasoline usage, and recreational events are some of the examples of accounts that experienced cuts in normal expenses. The County also started a Load Resource Management (LRM) Team in FY15 to review the work schedules of departments, especially for those departments that work 24 hours a day seven days a week. Much of the focus of the LRM was on the cost of overtime, particularly in the public safety and public works functions. From these efforts, overtime was reduced from $13.3 million in FY14 to $12.6 million in FY15. The decrease in governmental activities expenses are as follows:

- General government expenses decreased by $3.9 million, from $66.1 million in FY14 to $62.2 million in FY15, a 5.9% decrease.

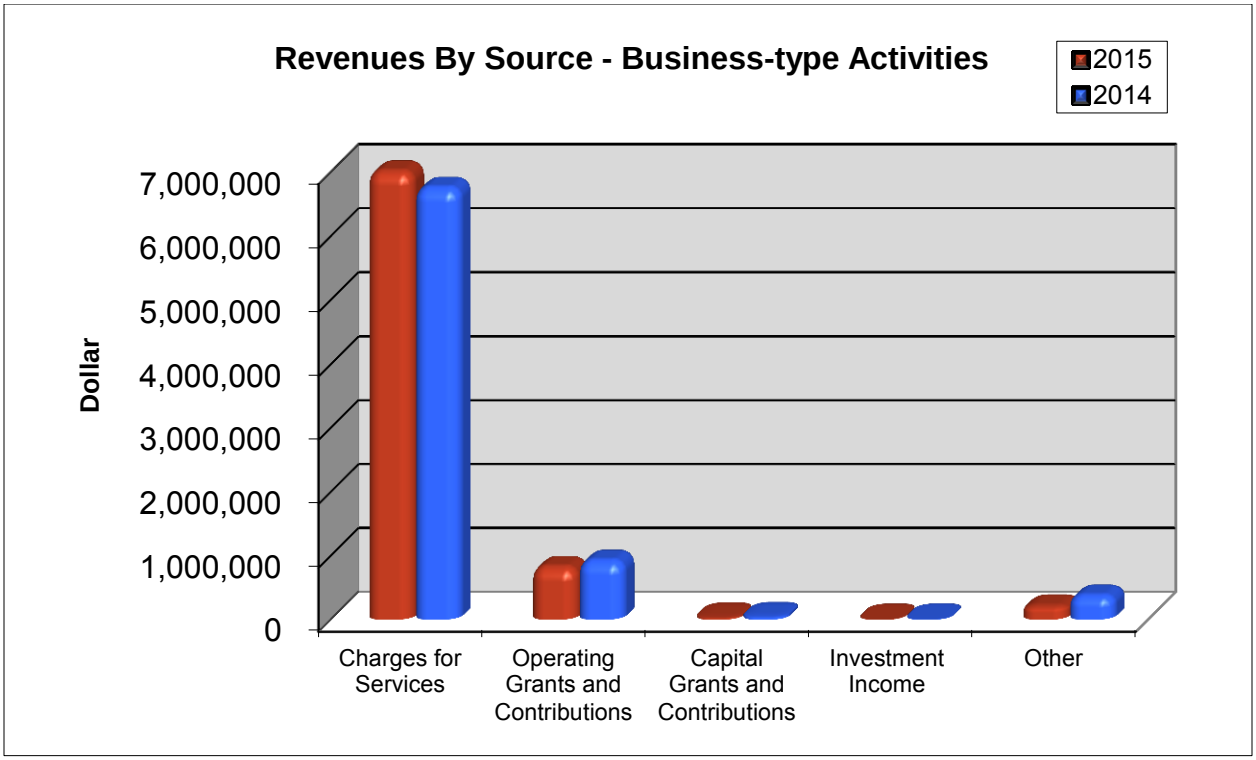
- Public works expenses decreased by $5.7 million, from $56.0 million in FY14 to $50.3 million in FY15, a 10.2% decrease.

- Public safety expenses decreased by $13.8 million, from $169.4 million in FY14 to $155.6 million in FY15, an 8.1% decrease.

- Culture and recreation expenses decreased by $2.8 million from $18.2 million in FY14 to $15.4 million in FY15, a 15.4% decrease.

Of the governmental activities functions, health and welfare was the only function that did not experience large cuts, remaining static at $45.0 million in both FY14 and FY15. Much of the health and welfare expenses are funded by designated funding sources and they were not required to offer up savings like the functions funded out the General Fund.

Business-type activities. Business-type activities net position increased by $916,144 during the current fiscal year, before the $1,966,794 restatement to implement GASB Statement No. 68. During the year, the Solid Waste Fund and El Centro Familiar had more total program revenues than total program expenses resulting in income before general revenues and transfers in of $665,360 and $58,851 respectively. Bernalillo County Housing Authority, Seybold Village, and Regional Juvenile Detention Center had less total program revenues than total program expenses resulting in a loss before general revenues and transfers in of $37,107, $68,548, and $20,515 respectively. Overall, the business-type activities experienced a $598,041 operating income (program revenues less expenses) before non-operating revenues $318,103.

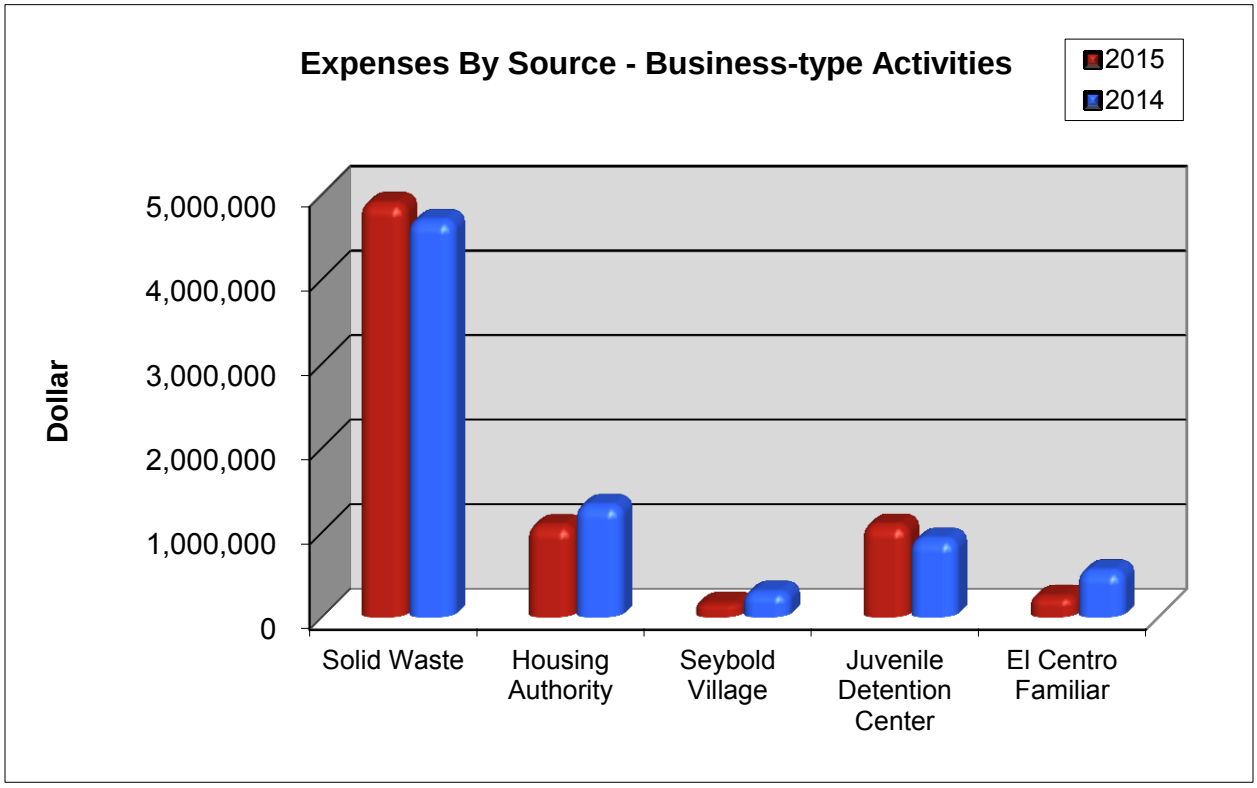


Business-type activities revenue increased from $8.1 million in FY14 to $8.2 million in FY15, a 1.2% increase. Key elements in the decrease of business-type activities revenue are as follows:

- Revenue program charges for services increased from $6.7 million in FY14 to $7.2 million in FY15, a 7.5% increase. The increase was attributed to $0.3 million more in administrative fees collected for solid waste services due to an emphasis on collection of delinquent accounts in FY15. The Bernalillo County Housing Authority earned an additional $0.2 million in FY15. The Housing

Authority, in anticipation of receiving less federal funds, took on additional work and serviced Mesilla Valley and San Miguel Housing Authorities, and collected administrative fees.

- Revenue program operating grants and contributions, revenue program capital grants and contributions, interest income, and other revenue all had minor decreases.



Business-type activities expenses decreased from $7.7 million in FY14 to $7.4 million in FY15, a 3.9% decrease. Key elements of the decrease are as follows:

- Solid Waste expenses increased from $4.7 million in FY14 to $4.9 million in FY15, a 4.2% increase. The increase was attributed to an increase in salaries and wages of $110 thousand and an increase in contractual services of $69 thousand.

- Housing Authority expenses decreased from $1.3 million in FY14 to $1.1 million in FY15, a 15.4% decrease. Seybold Village expenses decreased from $0.3 million in FY14 to $0.2 million in FY15, a 33.3% decrease. El Centro Familiar expenses decreased from $0.4 million in FY14 to $0.2 million in FY15, a 50.0% decrease. These three funds are funded by the United States Department of Housing and Urban Development (HUD). As a result of HUD decreased funding in FY15, all three funds cut back on expenditures. The Housing Authority only did 4 rehabilitation projects in FY15 compared to 6 rehabilitation projects in FY16. Seybold Village and El Centro Familiar made cuts in capital improvements and maintenance expenditures.

- Juvenile Detention Center expenses increased from $0.9 million in FY14 to $1.1 million in FY15, 22.2% increase. The increase was primarily attributed to fewer vacancies in the positions that are designated as part of the regional fund. Also the Juvenile Detention Center absorbed some costs that were previously charged to the General Fund.

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, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, assigned and unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $240,465,423, a decrease of $3,915,273 million. Approximately 21.4% of this total, $51,431,761 constitutes assigned ($37,943,638) and unassigned ($13,488,123), which is available for spending at the County's discretion. The remainder of fund balance is made up of non-spendable in form (*i.e., inventory, advances, and notes receivable*) amounts of $21,926,494, restricted amounts of $150,837,745, and committed amounts of $16,269,423 which are detailed in the notes to the financial statements.

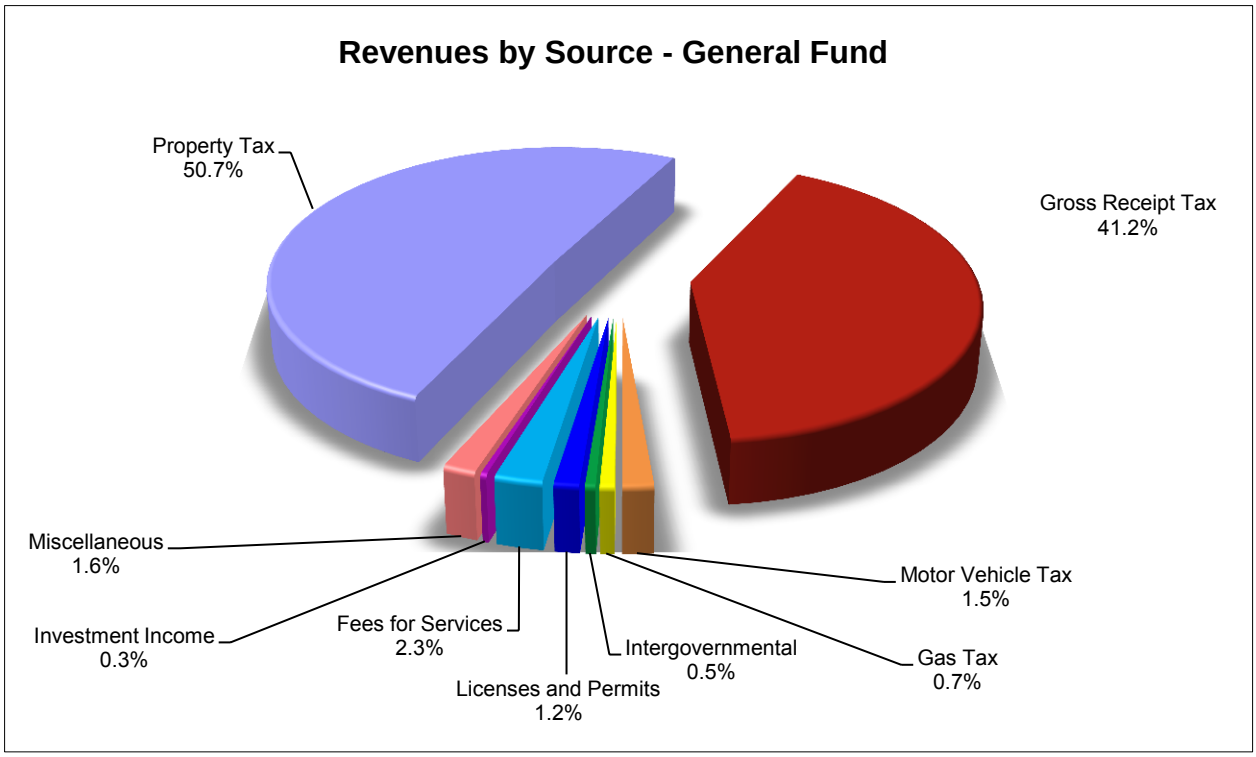
General Fund. The County's General Fund balance decreased from $139,202,445 in FY14 to $128,657,366 in FY15, a decrease of $10,545,079 or a 7.6% decrease.

- Of the FY15 fund balance amount, $66,939,899, or 52.0% of the General Fund is restricted fund balance, required by State of New Mexico Department of Finance and Administration (DFA). The DFA requires that 3/12 of the FY15 General Fund budgeted expenditures be restricted to provide adequate cash reserves. The General Fund also has $172,862 in restricted grant funds.

- At the end of the fiscal year, the nonspendable fund balance of the County's General Fund was $2,837,058 for notes receivable, advances to other funds, and inventory

- The General Fund has $16,269,423 committed for various County projects and $28,950,001 assigned for subsequent years' expenditures.

- At the end of the fiscal year, the unassigned fund balance of the County's General Fund was $13,488,123, which is set aside for unforeseen emergency contingencies and cash flow needs. This complies with the County's revenue stabilization and operating reserve minimum fund balance policy of keeping 3% to 5% of the General Fund operating expenditures.



General Fund revenues increased by $9.7 million, from $234.6 million in FY14 to $244.3 million in FY15, an increase of 4.1%. Key elements in the increase of General Fund revenues are as follows:

- Property tax revenue increased by $1.7 million from $122.1 million in FY14 to $123.8 million in FY15, a 1.4% increase. Assessed taxable valuation increased in the County, from $14.5 billion in FY14 to $14.8 billion in FY15. This was offset by a decrease in the tax rate, going for 8.189 to $8.137 per $1,000 of assessed taxable value.

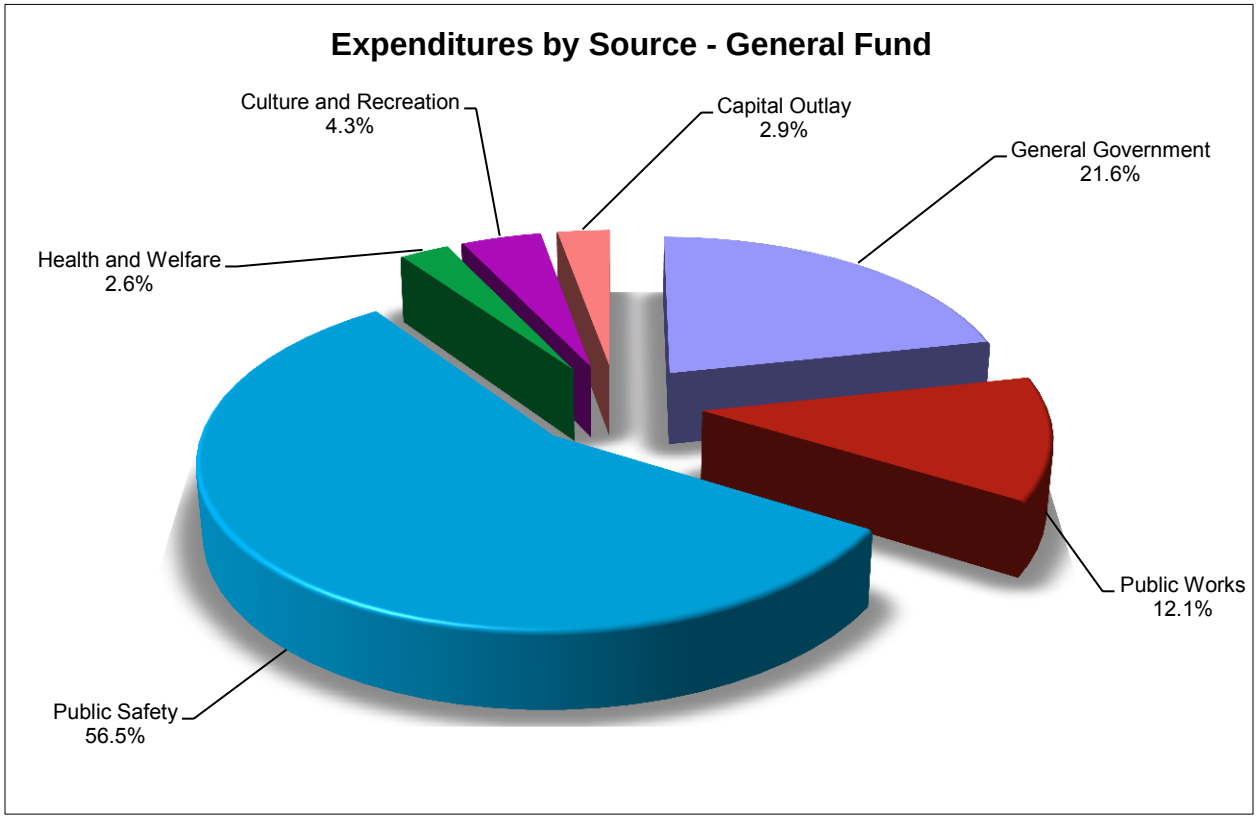
- GRT increased by $8.5 million, from $92.2 million in FY14 to $100.7 million in FY15, a 9.2% increase. FY15 reflected an increase in GRT revenue to the County resulting from higher GRT state receipts, which is a reflection of an improved economy.

- Motor vehicle tax, gas tax, and fees for services revenue were static comparing FY14 to FY15. Intergovernmental revenue was down slightly, while license and permits had a slight increase.

- Investment income (loss) revenue increased by $1.3 million, from a negative $0.7 million in FY14 to $0.6 million in FY15, an increase of 185.7%. In prior year the County realized investment losses, while in FY15 the County had positive gains. The increase was offset by a decrease in interest earnings due to less cash on hand in FY15 and continued low interest rates.

- Miscellaneous income revenue decreased by $1.6 million, from $5.6 million in FY14 to $4.0 million in FY15, a 28.6% decrease. The primary change was a $1.5 million reimbursement from the City of Albuquerque for overcharged health premiums in FY14.

General Fund expenditures decreased $16.2 million, from $258.7 million in FY14 to $242.5 million in FY15, a decrease of 6.3%. As mentioned previously, the County froze positions, delayed in filling vacant positions, and cut back of various contractual services all. This hit affected all functions within the County. Key elements in the increase in General Fund expenditures are as follows:



- General government expenditures decreased by $2.8 million, from $55.2 million in FY14 to $52.4 million in FY15, a 5.1% decrease.

- Public works expenditures decreased by $1.2 million, from $30.6 million in FY14 to $29.4 million in FY15, a 3.9% decrease.

- Public safety expenditures decreased by $8.8 million, from $145.8 million in FY14 to $137.0 million in FY15, a 6.0% increase.

- Health and welfare expenditures increased by $1.4 million, from $5.0 million in FY14 to $6.4 million in FY15, a 28.0% increase. The increase was primarily attributed to Metropolitan Detention Center (MDC) medical health care expenditures in FY15. The health expenses for the MDC are split between the General Fund and Health Care GRT Fund, totaling around $12.0 million in both fiscal years; however, in FY15 the General Fund paid for more of the MDC health care expenditures.

- Culture and recreation expenditures decreased by $2.0 million, from $12.5 million in FY14 to $10.5 million in FY15, a 16.0% decrease.

- Capital outlay expenditures decreased by $1.7 million, from $8.6 million in FY14 to $6.9 million in FY15, a 19.8% decrease. The decrease was primarily attributed to the final classification of project expenditures at project completion as non-capital expense. These non-capital expenses totaled $5 million.

- Intergovernmental - capital outlay expenditures decreased by $0.8 million in FY14. In FY14, the County paid on the Mid Region Council of Governments (MRCOG) building renovations. The expenditures in FY15 were very small.

Grants Fund. The Grants Fund accounts for various federal, state and other grant funding sources received by the County. The grants are restricted to specific purposes as agreed to between the County and the funding source as enumerated in the grant agreement/contract. Grants related to the County's Housing Department are accounted for in the Housing Funds.

The Grants Fund had a fund balance of zero during the current fiscal year as revenues equaled expenditures.

Grants Fund revenues increased by $1.5 million, from $18.4 million in FY14 to $19.9 million in FY15, an increase of 8.2%. Key elements in the increase of the Grants Fund revenues are as follows:

- Intergovernmental federal revenues increased by $0.2 million, from $3.3 million in FY14 to $3.5 million in FY15. Intergovernmental state revenues decreased by $0.2 million, from $10.9 million in FY14 to $10.7 million in FY15 a marginal increase. Overall intergovernmental revenue was static.

- Intergovernmental other revenues increased by $1.5 million, from $4.0 million in FY14 to $5.5 million in FY15, a 37.5% increase. The increase is attributed to higher billing of Cordero Mesa Business Park water project and the widening of Goff road.

Grants Fund expenditures increased by $1.5 million, from $18.4 million in FY14 to $19.9 million in FY15, an increase of 8.2%. Key elements in the increase of the Grants Fund expenditures are as follows:

- General government expenditures increased from $0.1 million in FY14 to $0.6 million in FY15. The increase was attributed to grant expenditures incurred by the Clerk's Office for the APS/CNM school board election held during FY15.

- Health and welfare expenditures increased from $0.3 million in FY14 to $0.6 million in FY15, an 100.0% increase. The increase was attributed to two new grants in FY15, one for food trucks and one for transitional living accommodations.

- Capital outlay expenditures increased from $4.7 million in FY14 to $5.5 million in FY15, a 17.0% increase. The increase was primarily attributed to an increase in grant expenditures of $0.7 million for another transitional living accommodations grant.

- Expenditures in public safety, public works, culture and recreation, and intergovernmental capital outlay decreased from $13.3 million in FY14 to $13.2 million in FY15, a marginal decrease.

Construction Fund. The Construction Fund accounts for various construction projects related to road projects, storm sewer systems, acquiring of library books and library resources, acquisition and improvement of land for expanding parks and recreational facilities, constructing and equipping sheriff's sub-stations, improvement of facilities for the County Public Health Department, and other

projects. Financing for these projects is provided by general obligation bonds, GRT revenue bonds and earnings from the investment of those monies.

The Construction Fund balance increased by $0.4 million, from $37.7 million in FY14 to $38.1 million in FY15, a 1.1% increase. The County issued $17.3 million in General Obligation Bonds, Series 2015 compared to $8.7 million in FY14. Construction Fund expenditures decreased by $0.7 million, from $16.3 million in FY14 to $15.6 million in FY15, a 4.3% decrease. Key elements in the decrease in Construction Fund expenditures are as follows:

- General government expenditures increased by $0.2 million, from $0.6 million in FY14 to $0.8 million in FY15, a 33.3% increase. The increase was primarily attributed to the completion of the Tributary Storm Drains Sanchez Farm Pond project.

- Capital outlay for others increased by $2.2 million, from $2.9 million in FY14 to $5.1 million in FY15, a 75.9% increase. The increase was primarily attributed to completion of the I-25 and Paseo Del Norte Project. A portion of this State of New Mexico road is paid for by Bernalillo County.

- Capital outlay decreased by $3.2 million, from $10.0 million in FY14 to $6.8 million in FY15, a decrease of 32.0%. The decrease is attributed to capital improvements performed in FY14 on Fire Stations No. 41 and No. 46 in the amounts of $2.1 million and $1.2 million, respectively.

Additional comparison of General, Special Revenue, and Debt Service Fund revenue and expenditures of prior years can be found in the statistical section of this report.

Non-Major Special Revenue Funds. As of the end of fiscal year 2015, the County's Special Revenue funds reported combined ending fund balances of $34,598,151, an increase of $4,136,661. Of the fund balance, $8,738 is non-spendable in form and the reminder of $34,589,413 is restricted for specific purposes. Key elements in the decline of the total special revenue fund balance are as follows:

- GRT allocated to Special Revenue Funds increased $1.1 million, from $24.8 million to $25.9 million. Environmental Health, Health Care GRT, and Indigent Care Funds had additional funds available to spend. Only Indigent Care Fund spent their additional revenues in FY15, with Environmental Health and Health Care GRT Funds adding to their fund balance to use in future years.

- Intergovernmental revenue in the Special Revenue Funds increased from $15.4 million in FY 14 to $16.3 million in FY 15. The increase was in the Housing Voucher Fund, which increased from $12.5 million in FY14 to $13.2 million in FY15. Expenditures in the Housing Voucher Fund increased in an amount corresponding to the additional revenue.

- Fees for services increased from $6.7 million in FY14 to $7.1 million in FY15. The increase was due to the Housing Voucher Fund Bernalillo County receiving additional administration fee revenue from entities outside the County. During FY15 the County administered the San Miguel and the Mesilla Valley housing programs with the goal of stabilizing those entities until their staffing issues were addressed. The additional fees were used to bolster the voucher program in Bernalillo County.

Debt Service Funds. As of the end of fiscal year 2015, the County's Debt Service funds reported combined ending fund balances of $32,645,816, an increase of $3,604,125. Of the fund balance, $19,080,698 is non-spendable in form and the remainder of the fund balance of $13,565,118 is restricted to pay debt service. The increase is primarily in the General Obligation Bond Debt Service Fund and the reserves increased for the new debt Series 2015 and 2015A.

Non-Major Capital Projects Funds. As of the end of fiscal year 2015, the County's Capital Project funds reported combined ending fund balances of $6,498,568, a decrease of $1,478,738. The fund balance of $6,498,568 is restricted for capital projects. Revenues were down slightly in both the Impact Fees and the Open Spaces Funds; however the Open Space Fund utilized some of their fund balance for projects.

Non-Major Proprietary Funds. The County proprietary funds provide the same type of information found in the GWFS, but in more detail. Other factors concerning the finances of these funds have been discussed in the business-type activities section of the MD&A.

Budgetary Highlights Original Budget – Final Budget Comparison.

General Fund. General Fund total original budgeted revenues decreased from $246,230,675 to $245,232,342. The budgeted use of excess cash reserves increased from $26,637,760 to $55,069,243. General Fund total original budgeted expenditures and transfers out increased from $272,868,435 to $300,301,585. Significant changes between the original budget and the final amended budget are summarized as follows:

- The Commissioners authorized the use of FY14 unassigned fund reserves for FY15 initiatives and carried forward prior year commitments to FY15. The use of cash balance budgeted went from $26.6 million to $55.1 million. The initiates and carry forward money was used to fund one time and recurring needs, with the majority of funds going to the public safety functions.

- Funds in the amount of $249,000 were added for Commission district directed funding.

- Social service programing was added in the amount of $158,467.

- Clerks fees were reduced by $970,000 as original projections were adjusted to meet estimates based on more current economic conditions, the Parks and Recreation budget was reduced 109,390 to account for programs no longer being administered by the County. The Journal Pavilion revenue was reduced $50,000 to reflect the lower renegotiated contract.

- Transfers to General Fund from the Construction Fund increased by $154,263 to reimburse it for retainage paid by the General Fund in previous years. Transfers also increased for $393,445 moved from Construction Fund to the General Fund for accumulated interest earned on GRT bond proceeds.

Budgetary Highlights – Budget to Actual

General Fund. General Fund revenues were less than budgetary estimates by $1,698,786 or by 0.7%. General Fund expenditures were less than budgetary estimates by $42,950,991 or by 14.3%. During

the year the County incurred a deficiency of revenues and other financing sources over expenditures and other financing uses in the amount of $13,817,038. Individual significant differences between the General Fund final budget and actual amounts are summarized as follows:

- Property tax revenue had a negative variance of $5.0 million. Property tax collections were budgeted at a 3.0% increase, but the actual came in at a 1.4% increase. Final property values are not received until after budget adjustments have been submitted so the budget is based on prior year actuals.

- GRT revenue had a positive variance of $3.4 million. The positive variance was primarily attributed to a $3.2 million state equalization distribution that was not budgeted.

- Intergovernmental other revenue had a positive variance of $0.7 million, due to higher billing of Cordero Mesa Business Park water project and the widening of Goff road.

- Fees for services had a negative variance of $0.8 million. The negative variance was primarily due to a slowdown in the real estate market resulting in a decrease in revenue for the Clerk's office.

- All other revenues were close to the budgeted amounts.

- General government accounting expenditures had a positive variance of $31.7 million. Most of the departments came in under budget, but the General County Department had a positive variance of $26.1 million. During FY15 the County took a number of steps to reduce actual expenditures, such as freezing positions, not hiring vacancies, and asking departments for other cost savings. When savings were identified, the budget was transferred to the General County budget of General Government, and the Budget Office placed a restriction on the budget so that departments would not be able to charge to it. In addition, Accounting had money budgeted for pavilions that was not used. Information technology and the Clerk offices had vacancies that did not get swept to General County Department.

- Public works had a positive variance of $3.1 million. The positive variance was primarily attributed to lower than expected expenditures for fleet facilities management due to savings on the drop in fuel prices, and lower vehicle maintenance and utilities. Also technical services had large vacancies in personnel, which was a result of more properly allocating employee time to capital projects.

- Public safety had a negative variance of $1.1 million. Accounting had a positive variance of $3.3 million due to budgeting funds for the Regional Detention Center facility (a vacant facility), but not using the funds. Fire and Rescue have a negative variance of $2.9 million and Sheriff had a negative vacancy of $2.6 million. The negative variance in both departments was primarily related to overtime. The Load Resource Management team was formed to oversee overtime and the budget was cut to reflect desired savings; however, departments only achieved modest cuts in overtime.

- Health and welfare had a positive variance of $4.3 million. The positive variance was attributed to less than expected expenditures for professional services related to health care services for MDC inmates recognized in the General Fund.

- Cultural and recreation had a positive variance of $0.6 million.

- Capital outlay expenditures had a positive variance of $4.3 million. Because of the management directive to cut funds, some of the projects were delayed and did not get finished in FY15.

Grants and Contruction Funds. An original and final budget is not presented for this fund as this is a life-to-date fund and the County does not adopt an annual operating budget during the current fiscal year.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business type activities as of June 30, 2015 amounts to $567,042,943 (*net of accumulated depreciation*). This investment in capital assets includes land, buildings, improvements, machinery and equipment, construction in progress, and infrastructure. Each year the Board of County Commissioners updates the Capital Improvements Program (*CIP*) in order to plan both long and short range financing for the County's capital projects. The CIP process provides for the development and submittal of requests for the annual and six-year requests for the Capital Improvements Program. A wide range of public facilities and equipment is considered in the CIP. There are statutory requirements that provide for design, construction, major repair, reconstruction or replacement of facilities such as buildings, jails, courthouses, roadways, bridges, parks, and some heavy equipment. The County can use several types of funding for the CIP that includes General Obligation Bonds, Revenue Bonds, Special Assessment District Bonds, Federal and State grants, and appropriations.

Citizen involvement is solicited to determine and prioritize the needs of the County by holding public meetings. The Board of County Commissioners holds periodic advertised meetings at various locations within each commission district to solicit public input and discuss the public's requests. Capital improvement projects selected by the Board and adopted in the CIP that is to be funded by general obligation bonds. The general obligation bond schedule is based on a two-year cycle and issuance is currently limited to $27,500,000 dollars by the Board of County Commissioners. Other capital improvement projects are included in the State of New Mexico Infrastructure Program for funding consideration. Major capital asset events during the current fiscal year included the following:

- Construction on the Southwest Flood Reduction Project-Phase 2B was completed. The project includes drain upgrades within the Isleta, Armijo, and Los Padillas drains for purposes of flood reduction in the southwest valley. The County intends to upsize a total of ten culverts within the drains at road and lateral crossings. The larger culverts will alleviate major hydraulic choke points that impede the flow of water within the drains. The total project construction cost was $1.6 million.

- Construction on the Cordero Mesa Park Otto Pump Station was completed. The project will construct a water pump station with an ultimate capacity of 18,000 GPM to be located at the Otto reservoir site. The pump station will pump water from Otto reservoir to the Cordero Mesa reservoir. The total project construction cost was $4.3 million.

- Construction was completed on Fire Stations 6 and 11 during FY15. Project costs were $2.6 million and $2.7 million, respectively.

- The County purchased the Condershire property. The project includes design and renovation of facilities for a transitional living and substance abuse recovery center for adolescents and young adults in Bernalillo County with a project cost of $1.1 million.

- The County rebuilt the Rio Grande Pool which included design, construction, mechanical and air handling systems, as well as improvements to electrical, plumbing, lighting, and equipment upgrades with a project cost of $4.1 million.

- Construction started on the North Valley Little League improvement. The first phase of the project reconfigures the drainage basis and constructs four fields with amenities. Phase two secures adjacent State of New Mexico property and additional fields with a project cost of $5.5 million.

- Construction continued on the Vista del Rio Storm Drainage projects. Phase 4 commenced on the Vista del Rio Drainage facilities which collect storm water and direct to a detention pond. This project includes curb and getter work installed on the roadways to collect runoff from surrounding property. This project is estimated to cost $4.2 million.

- Construction continued on the Arenal Storm Drain project. The project will provide a new road, curb and gutter, and storm drainage infrastructure from Coors Blvd. to the Isleta Drain. The project is estimated to cost $2.7 million.

- Construction on the Goff Blvd Road and Storm Drainage project is complete. The project widened Goff Blvd from Bridge Blvd to Arenal Road and provided new curb and gutter, sidewalk, and storm drainage infrastructure. The total project budget is $7.7 million.

- Construction commenced on the Sunset Garden's Road Drainage to design and construct a new storm drainage system connecting the existing storm drainage facilities along Sunset Road with a total project budget of $3.5 million.

County of Bernalillo's Capital Assets
(*net of accumulated depreciation*)

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	$140,024,899	$138,254,309	$435,352	$ 435,352	$140,460,251	$138,689,661
Buildings	185,103,625	187,113,818	2,274,987	2,446,934	187,378,612	189,560,752
Machinery and equipment	24,506,216	26,122,623	121,468	83,758	24,627,684	26,206,381
Land improvements	22,114,515	17,724,577	136,913	134,673	22,251,428	17,859,250
Infrastructure	165,598,584	170,724,328	-	-	165,598,584	170,724,328
Leasehold improvements	1,501,438	1,629,974	-	-	1,501,438	1,629,974
Construction in progress	22,441,044	29,372,129	-	35,841	22,441,044	29,407,970
Art	2,783,902	2,739,938	-	-	2,783,902	2,739,938
Total	$564,074,223	$573,681,696	$2,968,720	$3,136,558	$567,042,943	$576,818,254

Additional information on the County's capital assets can be found in note IV-C on pages 60-61 of this report.

Debt administration. The Bernalillo County Finance Division has analyzed the existing debt position of the County and has assessed the impact of future financing requirements on the County's ability to service additional debt. Review and analysis of the County's debt position is performed to provide a

capital financing plan for infrastructure and other improvements. Long-term financing projections are linked with economic, demographic and financial resources expected to be available to repay the debt. Decisions regarding the use of debt are based upon a number of factors including, but not limited to, the long-term needs of the County and the amount of resources available to repay the debt. The debt policy is not expected to anticipate every future contingency in the County's capital program or future operational needs. Sufficient flexibility is required to enable County management to respond to unforeseen circumstances or new opportunities, when appropriate.

The County will maintain direct tax supported debt at a manageable level that takes into account economic factors including population, assessed valuation, and other current and future tax-supported essential needs. The decision to issue bonds, by either competitive or negotiated sale, is based upon which alternative will provide the County with lower costs. The Board of County Commissioners decides on an issue-by-issue basis which method of sale would be most appropriate. The County encourages the use of competitive sales for all issues unless circumstances dictate otherwise. Negotiated sales are considered if the sale is a complex financing structure. If a negotiated sale is anticipated, the Finance Division and County Bond Counsel establish a list of pre-qualified underwriters.

General Obligation Bonds. At the end of the current fiscal year, the County had total general obligation debt outstanding of $125,091,000. The County has outstanding general obligation bonds for capital facilities including road improvements, storm drain improvements, library books, public safety improvements and park facility improvements. General obligation bonds are backed by the full faith and credit of the County government and are supported by ad valorem taxes. The tax rate depends upon debt service schedules and property valuation and is set by the New Mexico Department of Finance and Administration. In fiscal year 2015, this tax is approximately $1.265 per $1,000 of assessed taxable value in ad valorem taxes to support general obligation bonds, which constitute direct and general obligations of the County. These bonds have retirement dates ranging from December 1, 2016 through June 15, 2032. The ratio of net general obligation bonded debt to taxable valuation and the amount of bonded debt per capita are useful indicators of the County's debt position. The State's Constitution provides for a legal debt limit of four percent *(4.0%)* of taxable valuation. The ratio for the County is less than one percent *(0.8%)* of the $14.8 billion taxable value of property within Bernalillo County, as of June 30, 2015. The County may currently issue up to an additional $464.4 million of general obligation bonds. The net general bonded debt per capita is $171.44. The lowest per capita amount in the last ten fiscal years was $128.77 in fiscal year ended June 30, 2006. The County's ratings on uninsured general obligation bonds as of June 30, 2015 were:

- Moody's Investors Service, Inc. - Aaa Stable
- Standard & Poor's Rating Service – AAA Stable
- Fitch Agency – AAA Stable

Revenue Bonds. At the end of the current fiscal year, the County had total revenue bond debt outstanding of $119,935,000. The County has six outstanding revenue bonds: the 1996B series, the 1997 series, the 1998 refunding series, the 2005 partial refunding series, the 2010A series, and the 2010B refunding series. These bonds are payable from net pledged gross receipt tax revenues. Although the bonds are general obligations of the County, the County intends to pay the bonds solely from the net pledged revenues. The net revenue bonded debt per capita as of June 30, 2015 was $181.02, which is the lowest per capita amount in the last ten fiscal years. The pledged revenue coverage of GRT revenues to debt service requirements is 2.93. The lowest pledged revenue coverage

in the last ten fiscal years was 1.43 in fiscal year 2011. These bonds have retirement dates ranging from October 1, 2017 through June 15, 2029. The County's ratings on gross receipt tax revenue bonds as of June 30, 2015 were:

- Moody's Investors Service, Inc. – Aa2
- Standard & Poor's Rating Service – AAA
- Fitch Agency – AA+

General Obligation and Revenue Bonds Outstanding

	Governmental Activities	
	2015	2014
General obligation bonds	$ 125,091,000	$ 120,186,000
Revenue bonds	119,935,000	127,665,000
Total	$ 245,026,000	$ 247,851,000

As presented above, the County's total outstanding bond debt decreased by $2,825,000 during the current fiscal year. Additional information on the County's long-term debt can be found in note IV-F on pages 63-66 of this report and in the statistical section of this report.

Economic Factors and Next Year's Budgets and Rates

According to forecasts by the University of New Mexico's Bureau of Business and Economic Research, the outlook for the New Mexico economy is that it continues to lag behind most states. The New Mexico economy had a 1.3% job growth compared to 1.8% in the US, ranking New Mexico 35th out of 50. The principal driver of growth has become healthcare due to the expected Medicaid dollars. It is expected that positive job growth will occur in the near future with New Mexico likely adding 11,185 or 1.4% growth. For the period 2015 through 2020, it is anticipated that job growth will average 1.2% and personal income growth will average 4.7% per year. Income growth in New Mexico is generally expected to be comparable to Arizona and the United States, but trail Colorado and Texas. Healthcare and social assistance sector, supported with a large inflow of Medicaid dollars will drive employment growth in New Mexico. Personal income is expected to increase by 4.6% and after 2017 it will increase by 5.0%. The New Mexico unemployment rate is expected to decline from 2014 rate of 6.5% to a rate of 6.1% in 2015.

The outlook for the Albuquerque MSA (Metropolitan Statistical Area) economy is slow growth. Total employment in the Albuquerque MSA is forecast to increase slowly in 2015 as the MSA is expected to add 5,712 or 1.6%. The labor force is forecast to grow by 1.3% in 2015, 1.7% in 2016, 1.5% in 2017, and 1.4% in 2018. Personal income is expected to improve as employment improves. From 2015 to 2018, forecasted rates of growth are 4.6%, 5.4%, 5.4%, 5.3%, 5.3%, respectively. The unemployment rate is expected to decline from 2014 rate of 6.4% to a rate of 5.7% 2015 and is expected to gradually fall to 5.4% 2016. The unemployment rate is forecast to be 5.3% in 2017, and 5.3% in 2018.

In the longer term, from 2015 to 2020, the Albuquerque MSA economy is forecast to add 30,692 jobs for an average growth of 1.4% per year. Growth is expected to be primarily in the private sector (94.2%); however the government sector is forecast to add a moderate number of jobs (5.8%). The healthcare & social assistance sector is expected to add 8,224 the greatest number of jobs over the six

year period. This sector will be further enhanced by the effects of the Affordable Care Act. The accommodation and food services are expected to add 4,293 jobs which is a slower rate than have been demonstrated in the past. The construction sector is forecast finally to begin to add jobs consistently; however, this sector is only expected to hit 76% of the pre-recession peak reached in 2006. There is some upside in the construction sector as the university is expected to construct hospital facilities with estimates exceeding $400 million. The professional and technical services sector is also expected to add jobs as the federal government budget situation improves and as architects are increasingly employed by the construction industry. The administrative and waste services sector is also forecasted to be a strong performer as employers continue to turn to temporary workers to fill staffing holes and as call centers continue to open and expand in the MSA. The retail trade sector is forecast to add jobs as consumers continue to accelerate the rate of their spending in the economy. The transportation, warehousing and utilities sector is also expected to add a significant number of jobs as the MSA continues to benefit from the transportation and warehousing gains elsewhere in the state. The information sector is forecasted to slightly increase as the projection for this sector is largely contingent on the ability to capitalize on the film industry's growing interest in filming in and around Albuquerque. Total housing permits in the City of Albuquerque are expected to slowly increase during this forecast period. Total permits are expected to number 2,089 in 2016, 2,535 in 2017, 2,722 in 2018, 2,838 in 2019 and 2,922 in 2020. It is important to note, however, that even at the peak reached in 2020, total permits are now only expected to hit about 51% of the peak reached in 2003.

Overall, the Albuquerque MSA economy is continuing growing at a slow rate in 2015 and will continue to grow each year at relatively the same pace through 2020.

The County's Board of Commissioners and Manager considered many factors when setting the FY16 budget. The County has several classes of employees addressed the Rules and Regulations (R&R) employees, which have separate employment agreements than the union. All the County unions have longevity pay with steps at 5, 10, 15, and 20 years. The County Manager wanted to address R&R employees similar to the represented employee groups. The County Manager approved longevity pay for employees with 5 to 10 years, 10 to 15 years, 15 to 20 years, and 20 plus years to receive an additional $1,300, $1,950, $2,600, and $3,250 annually, respectively. R&R employees who have less than five years of service that have completed their probationary period as of July 1, 2015, will receive a one-time $1,000 incentive pay. There are also a small group of unclassified employees that will receive a 3% increase.

Other than the raises, the County is proceeding very cautiously in the FY16 budget. Positions remain frozen and the budget includes a $7.5 million budgeted vacancy factor. There are minimal contingencies in the FY16 budget and departments are asked to continue looking for ways to save on expenditures.

Bernalillo County has a unique opportunity to design and implement a comprehensive system of behavioral health care to benefit the residents of Albuquerque and surrounding areas expected outcomes include a cohesive and coordinated system of care and an increased public safety as well as a system of care that further supports the criminal justice system while reducing the incidents of individuals in crisis. On September 8, 2014, the Bernalillo County's Board of County Commissioners (BCC), approved Administrative Resolution 2014-52 to include an advisory question on the November 4, 2014 General Election ballot to poll voters on their willingness to pay more GRT for this specific purpose. The question was: "Are you in favor of the Bernalillo County Commission establishing a one-eighth percent GRT to be used for the purpose of providing more mental and behavioral health services for adults and children in the Albuquerque and Bernalillo County area, to provide a safety net

system that develops continuum of care not otherwise funded in New Mexico? The voters voted in favor of imposing a GRT dedicated to addressing behavioral health issues throughout Bernalillo County.

On February 26, 2015, the County adopted Ordinance 2015-7 to impose a one-eighth Hold Harmless for the behavioral and mental health needs of the county starting on July 1, 2015. GRT is expected to generate up to $20 million annually.

A formal solicitation for Behavioral Health System and Stabilization Consulting Services was issued and awarded to Community Partners, Inc. ("CPI"). CPI will assist the County and other interested parties in developing a comprehensive behavioral health and service delivery business plan which is planned to be submitted to the Board of County Commissioners for approval by December 1, 2015.

Request for Information

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Deputy County Manager for Finance, One Civic Plaza, NW – 10th Floor, Albuquerque, New Mexico 87102.

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF NET POSITION
JUNE 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	$ 224,056,951	$ 6,753,773	$ 230,810,724
Accounts receivable, net	45,899,773	1,917,202	47,816,975
Accrued interest receivable	283,858	58	283,916
Note receivable	2,213,861	-	2,213,861
Due from grantor	5,460,608	-	5,460,608
Internal balances	1,041,193	(1,041,193)	-
Inventory	631,935	-	631,935
Prepaid assets	2,445,992	-	2,445,992
Cash-restricted	17,740,698	-	17,740,698
Investment in joint venture	633,000	-	633,000
Capital assets not being depreciated:			
Land	140,024,899	435,352	140,460,251
Art	2,783,902	-	2,783,902
Construction in progress	22,441,044	-	22,441,044
Capital assets (net of accumulated depreciation):			
Building	185,103,625	2,274,988	187,378,613
Land improvements	22,114,515	136,912	22,251,427
Machinery and equipment	24,506,216	121,468	24,627,684
Infrastructure	165,598,584	-	165,598,584
Leasehold improvements	1,501,438	-	1,501,438
Total assets	864,482,092	10,598,560	875,080,652
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	1,049,225	-	1,049,225
Deferred outflow of pensions	26,738,277	270,084	27,008,361
Total deferred outflows of resources	27,787,502	270,084	28,057,586
LIABILITIES			
Accounts payable	21,070,349	586,708	21,657,057
Interest payable	2,794,172	-	2,794,172
Accrued payroll	8,966,270	101,807	9,068,077
Unearned revenue	7,321,638	1,232,472	8,554,110
Deposits held in trust for others	-	14,936	14,936
Noncurrent liabilities:			
Due within one year	24,266,971	38,317	24,305,288
Due in more than one year	259,183,133	387,433	259,570,566
Net pension liability	161,897,801	1,635,331	163,533,132
Total liabilities	485,500,334	3,997,004	489,497,338
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow of pensions	54,267,376	548,155	54,815,531
Total deferred inflows of resources	54,267,376	548,155	54,815,531
NET POSITION			
Net investment in capital assets	327,947,796	2,968,720	330,916,516
Restricted for:			
Public safety	3,792,228	-	3,792,228
Health and welfare	11,094,401	-	11,094,401
Debt service	32,645,816	-	32,645,816
Capital projects	35,570,453	-	35,570,453
General government	19,711,522	-	19,711,522
Reserve requirement	66,939,899	-	66,939,899
Unrestricted	(145,200,231)	3,354,765	(141,845,466)
Total net position	$ 352,501,884	$ 6,323,485	$ 358,825,369

The notes to the financial statements are an integral part of this statement.

BERNALILLO COUNTY
STATE OF NEW MEXICO

BERNALILLO COUNTY, NEW MEXICO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
					Primary Government		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-type Activities**	**Total**
Primary government:							
Governmental activities:							
General government	$ 62,159,342	$ 10,296,353	$ 1,348,780	$ 1,327,043	$ (49,187,166)		$ (49,187,166)
Public works	50,304,679	1,830,307	553,729	5,234,286	(42,686,357)		(42,686,357)
Public safety	155,606,977	2,421,517	12,444,558	-	(140,740,902)		(140,740,902)
Culture and recreation	15,429,298	957,385	620,537	1,868,043	(11,983,333)		(11,983,333)
Health and welfare	44,989,016	612,724	13,818,349	1,219,786	(29,338,157)		(29,338,157)
Interest on long-term debt	10,551,340	-	-	-	(10,551,340)		(10,551,340)
Total governmental activities	339,040,652	16,118,286	28,785,953	9,649,158	(284,487,255)		(284,487,255)
Business-type activities:							
Solid waste	4,888,281	5,377,641	176,000	-	-	$ 665,360	665,360
Housing Authority	1,075,043	505,040	532,896	-	-	(37,107)	(37,107)
Seybold Village Handicapped Project	152,648	47,539	-	36,561	-	(68,548)	(68,548)
Regional Juvenile Detention Center	1,082,739	1,062,224	-	-	-	(20,515)	(20,515)
El Centro Familiar	237,943	195,166	101,628	-	-	58,851	58,851
Total business-type activities	7,436,654	7,187,610	810,524	36,561	-	598,041	598,041
Total primary government	$ 346,477,306	$ 23,305,896	$ 29,596,477	$ 9,685,719	(284,487,255)	598,041	(283,889,214)
General revenues:							
Property taxes					142,069,070	-	142,069,070
Gross receipts taxes					128,400,872	-	128,400,872
Motor vehicle taxes					3,756,040	-	3,756,040
Gas taxes					1,590,447	-	1,590,447
Investment income:							
Interest income					1,404,981	1,129	1,406,110
Investment income					72,380	-	72,380
Miscellaneous					4,629,943	197,837	4,827,780
Transfers					(119,137)	119,137	-
Total general revenue and transfers					281,804,596	318,103	282,122,699
Change in net position					(2,682,659)	916,144	(1,766,515)
Net position - beginning					549,897,148	7,374,135	557,271,283
Prior period adjustment					(194,712,605)	(1,966,794)	(196,679,399)
Net postion - beginning as restated					355,184,543	5,407,341	360,591,884
Net position - ending					$ 352,501,884	$ 6,323,485	$ 358,825,369

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	General	Grants Fund	Construction Fund	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and investments	$ 128,498,366	$ 1,031,549	$ 35,995,333	$ 53,303,514	$ 218,828,762
Accounts receivable, net	34,865,503	-	3,525,000	6,407,170	44,797,673
Accrued interest receivable	90,190	-	11,017	182,651	283,858
Note receivable	2,213,861	-	-	-	2,213,861
Due from other funds	-	-	-	1,465	1,465
Due from grantor	-	5,460,608	-	-	5,460,608
Inventory	623,197	-	-	8,738	631,935
Advances to other funds	-	-	-	1,340,000	1,340,000
Cash - restricted	-	-	-	17,740,698	17,740,698
Total assets	$ 166,291,117	$ 6,492,157	$ 39,531,350	$ 78,984,236	$ 291,298,860
LIABILITIES					
Accounts payable	$ 10,725,064	$ 1,492,370	$ 1,465,828	$ 3,073,705	$ 16,756,967
Accrued payroll	8,438,733	192,925	-	218,573	8,850,231
Unearned revenue	68,784	4,806,862	-	-	4,875,646
Due to other funds	1,006,659	-	-	300,272	1,306,931
Total liabilities	20,239,240	6,492,157	1,465,828	3,592,550	31,789,775
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	17,394,511	-	-	1,649,151	19,043,662
Total deferred inflows of resources	17,394,511	-	-	1,649,151	19,043,662
FUND BALANCES					
Nonspendable	2,837,058	-	-	19,089,436	21,926,494
Restricted	67,112,761	-	29,071,885	54,653,099	150,837,745
Committed	16,269,423	-	-	-	16,269,423
Assigned	28,950,001	-	8,993,637	-	37,943,638
Unassigned	13,488,123	-	-	-	13,488,123
Total fund balances	128,657,366	-	38,065,522	73,742,535	240,465,423
Total liabilities, deferred inflows of resources and fund balances	$ 166,291,117	$ 6,492,157	$ 39,531,350	$ 78,984,236	$ 291,298,860

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEET GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015

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

Total fund balance governmental funds	$ 240,465,423
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	564,074,223
Investments in joint ventures are not reported in the Governmental funds.	633,000
Deferred charge on refunding	1,049,225
Deferred outflows of pensions recorded	26,738,277
Deferred Inflows of resources are reported s unavailable revenue	19,043,662
Internal service funds are used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	3,023,489
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(251,261,535)
Compensated Absences	(32,188,569)
Accrued interest payable	(2,794,172)
Net pension liability (net of pension contribution payable)	(162,013,763)
Deferred inflows of pensions	(54,267,376)
Net position governmental activities.	$ 352,501,884

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

	General	Grants Fund	Construction Fund	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property	$ 123,815,334	$ -	$ -	$ 18,512,098	$ 142,327,432
Sales	100,710,280	-	-	25,924,580	126,634,860
Motor vehicle	3,756,040	-	-	-	3,756,040
Gas	1,590,447	-	-	-	1,590,447
Intergovernmental:					
Federal	309,737	3,505,506	-	13,552,576	17,367,819
State	-	10,697,427	-	1,618,334	12,315,761
Other	1,010,750	5,510,764	-	1,085,287	7,606,801
Licenses and permits	2,898,925	-	-	-	2,898,925
Fees for services	5,575,353	-	-	7,644,008	13,219,361
Investment income:					
Interest income	546,047	-	97,485	761,449	1,404,981
Investment gain	72,380	-	-	-	72,380
Miscellaneous	3,997,299	223,409	-	307,265	4,527,973
Total revenues	244,282,592	19,937,106	97,485	69,405,597	333,722,780
EXPENDITURES					
Current:					
General government	52,428,519	613,779	827,311	4,327,224	58,196,833
Public works	29,368,497	373,644	2,500,283	1,113,810	33,356,234
Public safety	136,989,439	8,455,645	-	2,084,248	147,529,332
Health and welfare	6,419,351	614,183	-	35,336,683	42,370,217
Culture and recreation	10,466,980	647,990	199,752	508,775	11,823,497
Capital outlay	6,858,936	5,548,839	6,793,406	1,558,972	20,760,153
Intergovernmental - capital outlay	6,253	3,683,026	5,128,559	-	8,817,838
Debt service:					
Principal	-	-	-	23,365,000	23,365,000
Interest	-	-	-	10,803,158	10,803,158
Bond issuance cost	-	-	162,560	230,978	393,538
Total expenditures	242,537,975	19,937,106	15,611,871	79,328,848	357,415,800
Excess (deficiency) of revenues over (under) expenditures	1,744,617	-	(15,514,386)	(9,923,251)	(23,693,020)
Other financing sources (uses)					
Transfers in	547,708	-	-	15,546,708	16,094,416
Transfers out	(13,107,957)	-	(1,984,797)	(3,120,799)	(18,213,553)
Refunding bonds issued	-	-	-	14,010,000	14,010,000
Bonds issued	-	-	17,281,000	-	17,281,000
Premium	-	-	585,941	929,563	1,515,504
Payment to escrow agent	-	-	-	(11,186,207)	(11,186,207)
Sale of capital assets	270,553	-	-	6,034	276,587
Total other financing sources (uses)	(12,289,696)	-	15,882,144	16,185,299	19,777,747
Net changes in fund balances	(10,545,079)	-	367,758	6,262,048	(3,915,273)
Fund balance - beginning	139,202,445	-	37,697,764	67,480,487	244,380,696
Fund balance - ending	$ 128,657,366	$ -	$ 38,065,522	$ 73,742,535	$ 240,465,423

The notes to financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

Amounts reported for governmental activities in the statement of activities are different because:		
Net changes in fund balances total governmental funds	$	(3,915,273)
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		(9,565,230)
The net effect of sale of capital assets is to increase net position. In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balance by the cost of capital assets sold.		(42,243)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		1,375,277
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		1,744,703
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		549,244
The internal service fund net income is reported with governmental activities.		1,422,040
Net change in compensated absences		579,079
Net change in net pension liability		5,169,744
Change in net position of governmental acitivities	$	(2,682,659)

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL (Cash Budgetary Basis)
GENERAL FUND
For the Year Ended June 30, 2015

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
REVENUES				
Taxes:				
Property	$ 128,750,000	$ 128,750,000	$ 123,775,072	$ (4,974,928)
Sales	95,967,164	95,967,164	99,360,953	3,393,789
Motor vehicle	3,776,441	3,776,441	3,755,067	(21,374)
Gas	1,729,528	1,729,528	1,599,173	(130,355)
Intergovernmental - federal	275,000	275,000	309,737	34,737
Intergovernmental - other	130,500	330,500	1,010,750	680,250
Licenses and permits	2,615,158	2,631,433	2,898,925	267,492
Fees for services	7,301,384	6,227,994	5,430,445	(797,549)
Investment income	1,500,001	700,001	577,873	(122,128)
Miscellaneous	3,817,208	3,928,282	3,997,299	69,017
Total revenues	245,862,384	244,316,343	242,715,294	(1,601,049)
Other Financing Sources:				
Transfer in	118,291	665,999	547,708	(118,291)
Sale of assets	250,000	250,000	270,554	20,554
Total other financing sources	368,291	915,999	818,262	(97,737)
Total revenues and other financing sources	246,230,675	245,232,342	243,533,556	(1,698,786)
Prior year cash balance budgeted	26,637,760	55,069,243		
Total budget	272,868,435	300,301,585		
EXPENDITURES				
Current:				
General government:				
County commission	1,023,509	1,259,988	1,036,735	223,253
County manager	1,282,385	1,863,017	1,678,102	184,915
Deputy county manager for finance	599,212	660,982	640,966	20,016
Legal	3,428,746	3,519,013	3,166,856	352,157
Public information	820,278	817,129	698,650	118,479
Assessor	2,672,536	2,742,605	2,544,240	198,365
Treasurer	2,706,816	2,692,559	2,281,915	410,644
Accounting	4,066,851	3,774,020	3,112,113	661,907
Risk management	4,160,990	4,484,208	4,500,219	(16,011)
Budget and business improvement	3,842,518	3,827,684	3,779,423	48,261
Human resources	4,644,076	4,473,456	3,806,608	666,848
Information technology	8,645,790	8,502,137	7,544,911	957,226
Purchasing	2,228,309	2,278,903	2,218,381	60,522
General county	8,625,696	27,314,932	1,164,997	26,149,935
Solid waste	1,728,643	592,852	579,101	13,751
Operations and maintenance	(2)	158,845	122,462	36,383
Planning and geo resources	2,769,723	1,125,960	1,130,004	(4,044)
Social services	377,110	1,817,897	1,817,897	-
Economic development	1,252,386	1,495,870	1,334,397	161,473
Zoning, building and environmental health	3,726,425	5,477,691	4,846,717	630,974
Clerk	5,719,887	5,305,578	4,487,350	818,228
Probate	234,709	234,494	196,148	38,346
Total general government	64,556,593	84,419,820	52,688,192	31,731,628

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL (Cash Budgetary Basis)
GENERAL FUND
For the Year Ended June 30, 2015

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Public works:				
Human resources	38,620	38,620	72,590	(33,970)
Solid waste	3,585,806	1,832,426	1,795,534	36,892
Division support	731,435	677,108	635,323	41,785
Fleet-facilities management	20,917,253	17,639,382	16,688,275	951,107
Operations and maintenance	4,590,398	4,534,493	4,395,957	138,536
Technical services	3,153,191	3,311,652	1,853,188	1,458,464
Planning and geo resources	2,065,092	3,010,205	2,619,658	390,547
Communications Department	111,421	111,421	111,421	-
Capital Improvements	977,054	1,004,862	949,618	55,244
Parks and recreation	290,600	194,810	110,587	84,223
Total public works	36,460,870	32,354,979	29,232,151	3,122,828
Public safety:				
Deputy county manager for public safety	507,251	925,020	456,607	468,413
Accounting	3,460,524	3,460,524	111,583	3,348,941
Information technology	124,834	114,142	34,746	79,396
Fire and rescue	21,216,108	21,140,561	24,036,008	(2,895,447)
Office of emergency management	313,966	200,599	147,821	52,778
Metropolitan detention center	54,016,196	59,920,054	59,685,940	234,114
Animal care	2,201,216	2,162,685	1,710,160	452,525
Communications department	3,544,358	3,604,850	3,776,833	(171,983)
Sheriff	37,162,616	37,581,931	40,211,350	(2,629,419)
Youth services center	6,969,573	6,895,417	6,930,228	(34,811)
Total public safety	129,516,642	136,005,783	137,101,276	(1,095,493)
Health and welfare:				
Accounting	31,813	760,141	208,314	551,827
Solid waste	215,000	-	-	-
Operations and maintenance	-	296,000	269,000	27,000
Metropolitan detention center	8,453,284	6,892,839	4,209,606	2,683,233
Social services	2,271,378	2,566,990	1,671,270	895,720
Zoning, building and environmental health	290,475	351,683	287,000	64,683
Parks and recreation	15,000	15,000	-	15,000
Housing	474,727	399,152	340,587	58,565
Total health and welfare	11,751,677	11,281,805	6,985,777	4,296,028
Culture and recreation:				
Deputy county manager for community services	379,008	383,320	394,189	(10,869)
Accounting	13,602	31,102	13,830	17,272
Social services	480,184	535,664	409,044	126,620
Economic development	653,882	601,077	556,686	44,391
Parks and recreation	9,536,546	9,816,177	9,367,358	448,819
Total culture and recreation	11,063,222	11,367,340	10,741,107	626,233
Capital outlay	6,411,473	11,763,900	7,487,880	4,276,020
Intergovernmental capital outlay	-	-	6,253	(6,253)
Total expenditures	259,760,477	287,193,627	244,242,636	42,950,991
Other financing uses				
Transfers out	13,107,958	13,107,958	13,107,958	-
Total expenditures and other financing uses	$ 272,868,435	$ 300,301,585	$ 257,350,594	$ 42,950,991
Deficiency of revenues and other financing sources over expenditures and other financing uses			$ (13,817,038)	

The notes to the financial statements are an integral part of this statement

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2015

	Business-type Activities Enterprise Funds Total Nonmajor	Governmental Activities- Internal Service Funds
ASSETS		
Current assets:		
Cash and investments	$ 6,753,773	$ 5,228,189
Accounts receivable, net	1,917,202	1,102,100
Accrued interest receivable	58	-
Due from other funds	476,113	1,006,659
Prepaid assets	-	2,445,992
Total current assets	9,147,146	9,782,940
Noncurrent assets:		
Capital assets:		
Land	435,352	-
Land improvements	185,860	-
Buildings	6,560,200	-
Equipment, machinery, and furniture	1,465,894	-
Less accumulated depreciation	(5,678,586)	-
Total noncurrent assets	2,968,720	-
Total assets	12,115,866	9,782,940
DEFERRED OUTFLOWS OF RESOURCES		
Changes in pension assumptions	15,121	-
Deferred outflows of pensions	254,963	-
Total deferred outflows of resources	270,084	-
LIABILITIES		
Current liabilities:		
Accounts payable and other current liabilities	586,708	4,313,459
Compensated absences	38,317	-
Accrued payroll	101,807	-
Due to other funds	177,306	-
Unearned revenue	1,232,472	2,445,992
Total current liabilities	2,136,610	6,759,451
Noncurrent liabilities:		
Compensated absences	387,433	-
Deposits held in trust for others	14,936	-
Net pension liability	1,635,331	-
Advance from other funds	1,340,000	-
Total noncurrent liabilities	3,377,700	-
Total liabilities	5,514,310	6,759,451
DEFERRED INFLOWS OF RESOURCES		
Changes in pension assumptions	359,090	-
Difference in pension earnings	189,065	-
Total deferred inflows of resources	548,155	-
NET POSITION		
Net investment in capital assets	2,968,720	-
Unrestricted	3,354,765	3,023,489
Total net position	$ 6,323,485	$ 3,023,489

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2015

	Business-type Activities Enterprise Funds Total Nonmajor	Governmental Activities- Internal Service Funds
Operating revenues:		
Administrative and service fees	$ 6,924,599	$ 30,980,204
Rental income	263,011	-
Other income	197,837	-
Total operating revenues	7,385,447	30,980,204
Operating expenses:		
Salaries and wages	2,056,402	-
Contractual services	4,304,690	8,306,183
Materials and supplies	242,551	-
Other services and charges	508,398	23,251,981
Landfill expenses	366	-
Miscellaneous expense	54,071	-
Depreciation	270,176	-
Total operating expenses	7,436,654	31,558,164
Operating income (loss)	(51,207)	(577,960)
Non-operating revenues:		
Interest income	1,129	-
Grants - subsidies	810,524	-
Total nonoperating revenue	811,653	-
Income (loss) before contributions and transfers	760,446	(577,960)
Capital - grant subsidies	16,727	-
Capital contributions - capital assets	19,834	-
Transfers in	119,137	2,000,000
Change in net position	916,144	1,422,040
Total net position - beginning	7,374,135	1,601,449
Prior period ajustment	(1,966,794)	-
Total net position - beginning as restated	5,407,341	1,601,449
Total net position - ending	$ 6,323,485	$ 3,023,489

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2015

	Business-type Activities Enterprise Funds Total Nonmajor	Governmental Activities- Internal Service Funds
Cash flows from operating activities:		
Receipts from administration and service fees	$ 6,764,410	$ 30,215,863
Receipts from rents	259,117	-
Receipts from other funds for goods and services	81,637	-
Payments to employees for services	(1,634,289)	-
Payments to vendors for goods and services	(5,461,324)	(28,826,705)
Payments to other funds for goods and services	(245,615)	-
Miscellaneous cash received	181,201	-
Net cash provided (used) by operating activities	(54,863)	1,389,158
Cash flows from noncapital financing activities:		
Operating grants/subsidies received	810,524	-
Contributions to other funds	(65,000)	-
Transfers in from other funds	119,137	2,000,000
Net cash provided by noncapital financing activities	864,661	2,000,000
Cash flows from capital and related financing activities:		
Acquisition of capital assets	(82,503)	-
Capital grants received	16,727	-
Net cash used by capital and related financing activities	(65,776)	-
Cash flows from investing activities:		
Interest received on investments	1,129	-
Net increase in cash and cash equivalents	745,151	3,389,158
Cash and cash equivalents, beginning of year	6,008,622	1,839,031
Cash and cash equivalents, end of year	$ 6,753,773	$ 5,228,189
Reconciliation of operating loss to net cash flows provided (used) by operating activities:		
Operating loss	$ (51,207)	$ (577,960)
Adjustments to reconcile operating income to net cash provided(used) by operating activities:		
Depreciation expense	270,176	-
Increase (decrease) in:		
Accounts receivable	46,308	(1,102,101)
Allowance for uncollectable accounts	(254,859)	-
Due from other funds	81,637	(23,610)
Prepaid expenses	-	(192,488)
Unearned revenue	26,810	192,488
Accounts payable	(85,234)	3,092,829
Due to other funds	(70,978)	-
Tenants payable	1,024	-
Accrued compensated absences	33,679	-
Net pension liability, deferred inflows and outflows	(52,219)	-
Net cash flows provided (used) by operating activities	$ (54,863)	$ 1,389,158
Noncash investing, capital, and financing activities:		
Land improvements	$ 19,834	$ -

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2015

	Agency Funds
ASSETS	
Cash and investments	$ 20,467,733
Receivables, net:	
Property taxes	34,498,875
Gross receipts tax	4,265,614
Other	1,010,702
Total assets	$ 60,242,924
LIABILITIES	
Deposits held in trust for others	$ 20,468,643
Other	1,009,792
Future collectable taxes	38,764,489
Total liabilities	$ 60,242,924

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
TABLE OF CONTENTS
NOTES TO THE FINANCIAL STATEMENTS

Note			Title	Page
I.			**Summary of significant accounting policies**	
	A.		Reporting entity	42
	B.		Government-wide and fund financial statements	43
	C.		Measurement focus, basis of accounting and financial statement presentation	43
	D.		Assets, liabilities, and net position or equity	46
		1.	Deposits and investments	46
		2.	Receivables and payables	46
		3.	Inventories	47
		4.	Capital assets	47
		5.	Restricted assets	48
		6.	Compensated absences	48
		7.	Deferred outflows/inflows of resources	48
		8.	Pensions	49
		9.	Net position	49
		10.	Fund balance classifications	49
		11.	Cash flows	50
		12.	Bond premiums/issuance costs	51
		13.	Presentation	51
		14.	Use of estimates	51
II.			**Reconciliation of government-wide and fund financial statements**	
	A.		Explanations of certain differences between the governmental fund balance sheet and the government-wide statement of net position	51
	B.		Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities	52
III.			**Stewardship, compliance and accountability**	
	A.		Budgetary information	54
	B.		Deficit fund equity	55
IV.			**Detailed notes on all funds**	
	A.		Cash and investments	56
	B.		Receivables	59
	C.		Capital assets	60
	D.		Interfund receivables, payables, and transfers	62
	E.		Leases	62
	F.		Long-term debt	63
	G		Special assessment bonds	66
	H.		Conduit debt	67
	I.		Fund balance requirements	68
	J.		Fund balance purpose	69
	K.		Net position restricted by enabling legislation	70
	L.		Financial data schedule reconciliation	70
V.			**Other Information**	
	A.		Risk management	71
	B.		Health self-insurance	72
	C.		Construction and other significant commitments	73
	D.		Joint ventures	75
	E.		Post-Employment Benefits - Retiree Health Care Plan	75
	F.		Multiple-employer cost sharing pension plans	77
	G.		Prior period adjustment to net position	84
	H.		Subsequent pronouncements	84

I. Summary of significant accounting policies

The financial statements of the County of Bernalillo (County) have been prepared in conformity with generally accepted accounting principles as applied to governmental entities. The significant governmental accounting policies are described below.

A. Reporting entity

The County was established by the laws of the Territory of New Mexico of 1876, under the provisions of the act now referred to as Section 4-1-1 of the New Mexico Statutes Annotated, 1978 Compilation. The County operates under the commission-manager form of government and provides the following services as authorized in the grant of powers: public safety (sheriff, fire, emergency medical, etc.), highways and streets, sanitation, health and social services, low rent housing assistance, culture-recreation, public improvements, planning and zoning, and general administration services.

The County's basic financial statements include all activities and accounts of the County's "financial reporting entity."

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

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body, and either it is able to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens, on the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects, activities, or level of services performed or provided by the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organization's resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. There are no agencies, organizations or activities meeting any of the above criteria that are excluded from the County's reporting entity.

Some organizations are included as component units because of their fiscal dependency on the primary government if they are unable to adopt a budget, levy taxes or set rates or charges, or issue bonded debt without approval by the primary government.

The County does not have any component units for fiscal year ended June 30, 2015.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities,* which normally are supported by taxes and intergovernmental revenues and other non-exchange transactions, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting,* as are the proprietary fund financial statements. Fiduciary fund financial statements are reported using the accrual basis of accounting and have no measurements focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Referencing the

Governmental Accounting Board (GASB), under GASB Statement No. 33, the County defines "available" to 60 days after the fiscal year end. Business-type activities are financed in whole or in part by fees charged to external parties. Expenditures, generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is made.

Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, gross receipts taxes, motor vehicle taxes, cigarette taxes, gasoline taxes, licenses, grants, entitlements, donations and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Derived gross receipts tax revenue is recognized when the underlying exchange transaction takes place. A small portion of the gross receipts tax revenue is derived from an estimate of delinquent taxes not yet collected and available. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all the financial resources of the general government, except those required to be accounted for in another fund.

The *Grants Fund* is a special revenue fund that accounts for various federal, state and other grant funding resources to be used for specific purposes agreed to between the County and the funding sources as enumerated in the grant agreement/contract.

The *Construction Fund* is a capital projects fund that accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Additionally, the government reports the following fund types:

Proprietary funds are used when the County charges customers a fee. These funds, like the government-wide statements, provide both long and short-term financial information. The County's *Enterprise Funds* are its business-type activities, but the fund financial statements provide more detail and additional information, such as cash flow. The County maintains five individual enterprise funds which include: Solid Waste, Bernalillo County Housing Authority, Seybold Village Handicapped Project, Regional Juvenile Detention Center, and El Centro Familiar. *Internal Service Funds* account for operations that provide services to other departments or agencies of the County on a cost-reimbursement basis. The County's Internal Service Funds are the Risk Management Fund and the Health Self-Insurance Fund.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the County. The County has *Agency Funds* that reports resources held by the County in a custodial capacity for other governments. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's risk management, health self-insurance, 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.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and/or delivering goods in connection with proprietary fund's principal ongoing operations. Approximately 92% of the operating revenues of the County's five proprietary funds consist of user and administrative fees.

The modified accrual basis of accounting is followed by the governmental fund types for financial statement purposes. Under the modified accrual basis of accounting, revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period (amounts collected within 60 days after year end).

Those revenues susceptible to accrual are property taxes, gross receipts taxes, investment income and charges for services. Grant revenues are recognized as revenues when the related costs are incurred. All other revenues are recognized when they are received and are not susceptible to accrual, because they are usually not measurable until payment is actually received. Expenditures are recorded as liabilities when they are incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The County reports unearned revenue on its combined balance sheet. Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are

received by the County before it has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when both revenue recognition criteria methods are met or when the County has a legal claim to the resources, the liability for deferred inflows of resources is removed from the combined balance sheet and revenue is recognized.

When both restricted and unrestricted (committed, assigned, or unassigned) amounts are available for use, it is the County's policy to consider restricted amounts be reduced first. When an expenditure is incurred for purposes for which amounts in any unrestricted fund balance classification could be used, it shall be the policy of the County that committed amounts would be used first, followed by assigned amounts and then unassigned amounts.

D. Assets, liabilities, and net position or equity

1. Deposits and investments

The County's cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments in the County's cash are stated at fair value using quoted market prices for financial statement purposes. Interest income, realized gains and losses on investment transactions, and amortization of premiums/discounts on investment purchases are included for financial statement purposes as investment income and are allocated to participating funds based on the specific identification of the source of funds for a given investment.

State Statute Sections 6-10-44 and 6-10-10(f), NMSA 1978, as amended, authorize the County Treasurer to invest in United States Treasury certificates, United States Treasury bonds or negotiable securities of the United States, bonds or negotiable securities of the State of New Mexico or of any county, municipality, or school district and yield maintenance repurchase agreements with the advice and consent of the County Board of Finance. The Treasurer's investment procedures must be consistent with Bernalillo County Investment Policy.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year that are expected to be paid back within the year are referred to as "due to/from other funds." Lending/borrowing arrangements not expected to be paid back within the year are referred to as "advances to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances."

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

All property tax receivables are shown net of an allowance for uncollectables. The property tax receivable allowance is equal to .07% of outstanding property taxes at June 30, 2015.

The County is responsible for assessing, collecting and distributing property taxes for other governmental entities and its own operational and debt service purposes. Property taxes are assessed on November 1 of each year based on the assessed value on the prior January 1 and are payable in two equal installments by November 10 of the year in which the tax bill is prepared and by April 10 of the following year. Property taxes are delinquent if not paid by December 10 and May 10. Taxes on real property are a lien from January 1 of the year for which the taxes are imposed. Collections and remittance of County property taxes are accounted for in the County Treasurer Agency Funds. The billings are considered past due 60 days after the respective tax billing date, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Inventories

The inventories in the general fund consist of warehouse items, supplies, fuel, vehicle parts, and fluids. Inventories in the fire district fund consist of office and janitorial supplies and some general miscellaneous items. Inventories are recorded using the average cost method. The costs of inventories in governmental fund types are recorded as expenditures when purchased; therefore, the inventory amount is not available for appropriation.

4. Capital assets

Capital assets includes: property, plant, equipment, software, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than $1,000 and estimated useful life in excess of one year and after July 1, 2005 an individual cost of $5,000. Purchased or constructed assets are recorded at historical cost or estimated cost. Donated capital assets are recorded as estimated fair market value at the date of the donation.

The cost 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.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Infrastructure	10-80
Buildings and other improvements	15-40
Machinery and equipment	5-10

5. Restricted assets

Certain resources are set aside for repayment of General Obligation and Special Revenue Bonds, and are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited to the applicable bond covenants.

6. Compensated absences

County employees may accumulate limited amounts of vacation pay which are payable to the employee upon termination or retirement. Also, at will employees can accumulate unlimited vacation pay. For governmental funds, expenditures are recognized during the period in which vacation costs become payable from available, expendable resources. A liability for these amounts is reported in governmental funds only if they matured, for example, as a result of employee resignations and retirements. A liability for amounts earned but not payable from available, expendable resources is reported in the government-wide financial statements. For proprietary funds, vacation costs are recognized as a liability when earned.

County employees may accumulate limited amounts of sick leave. For governmental funds, expenditures are recognized during the period in which sick leave costs become payable from available, expendable resources. For proprietary funds, sick leave costs are recognized when vested or taken, whichever occurs first.

7. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report separate sections for deferred outflows/inflows of resources. These separate financial statement elements, *deferred outflows/inflows of resources*, represents a decrease/increase of net position that applies to a future period(s) and so will not be recognized as an outflow/inflow of resources (expense/expenditure or revenue/income) until then. For outflows/inflow related to pensions, reference note E. GASB Statement No. 68- Financial Reporting and Disclosure for Multiple-Employer Cost Sharing Pension Plans by Employers.

In the government-wide financial statements, and proprietary fund types in the 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. Bond premiums and discounts 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. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Mexico Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Net position

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as follows:

Net investment in capital assets – This category reflects the portion of net position that are associated with capital assets less outstanding capital asset related debt.

Restricted net position – This category reflects the portion of net position that has third party limitations on their use.

Unrestricted net position – This category reflects net position of the County, not restricted for any project or other purpose.

10. Fund balance classification

In the governmental fund financial statements, fund balance is reported in five classifications.

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; for example inventories, prepaid amounts, long-term amount of loans and notes receivable or (b) legally or contractually required to be maintained intact; for example debt service reserves.

Restricted - This classification includes amounts that are restricted to a specific purpose. Fund balances are restricted when constraints placed on the use of resources are either: (a) Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; (b) Enabling legislation, as the term is used authorizes the County to assess, levy, charge or otherwise mandate payment of resources and includes a *legally enforceable* requirement that those resources be used only for the specific purposes stipulated in the legislation.

Committed - This classification includes amounts that can only be used for specific purposes to constraints imposed by formal action of the County's highest level of decision-making authority. The Board of County Commissioners (Commission) is the highest level of decision making authority for the County that can, by adoption of a resolution commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Assigned – This classification includes amounts that are constrained by the County's *intent* to be used for specific purposes, but are neither restricted nor committed and should be reported as assigned fund balance. The Board of County Commissioners has by resolution delegated the authority to assign amounts to be used for specific purposes to the County Manager and the Deputy County Manager for Finance.

Unassigned – This classification is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount.

It is the County's policy at the end of the fiscal year, that the County will maintain spendable, unassigned portions of the General Fund balance for cash flow equal to two months of the prior year General Fund operating expenditures. In addition to cash flows needs this accommodates emergency contingency concerns.

11. Cash flows

For purposes of the Statement of Cash Flows, the various enterprise funds consider all highly liquid assets (excluding restricted assets) with maturity of three months or less when purchased to be cash equivalents.

12. Bond premiums/issuance costs

In governmental fund types, bond premiums and issuance costs are recognized in the current period. Bond premiums are presented, separately as other financing sources.

13. Presentation

Certain reclassifications of prior year information may have been made to conform to new GASB requirements.

14. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government–wide statement of net position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. The details of this difference are as follows:

Bonds payable	
GO Bonds	$ (125,091,000)
Revenue Bonds	(119,935,000)
Bond premiums	(6,576,823)
Bond discounts	341,288
Net adjustment to reduce fund balance – total governmental funds	
To arrive at net position – governmental activities	$ (251,261,535)

Net of pension liability (net of pension contribution payable):

PERA net pension liability FY13	$ (219,334,186)
Net pension liability change from FY13 to FY14	57,436,385
Accrued payroll liability	(115,962)
Net pension liability	$ (162,013,763)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. Governmental funds report capital outlay as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this difference are as follows:

Capital outlay	$ 20,760,153
Capital outlay – internal labor included in operating expenses	3,427,657
Donated assets	1,164,564
Depreciation expense	(34,917,604)
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position in governmental activities	$ (9,565,230)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.

Sale of assets	$ (276,588)
Loss on Disposal	(36,537)
Gain on sale of assets	270,882
Net adjustment to decrease total governmental funds to arrive at changes in net position in governmental activities	$ (42,243)

Some revenues in the statement of activities do not provide current financial resources and are not reported as revenues in the funds. The details of this difference are as follows:

Property taxes receivable – current year	$ 8,912,076
Property taxes receivable – prior year	(9,170,438)
Sales tax – current year	7,978,136
Sales tax – prior year	(6,212,124)
Miscellaneous revenue – current year	2,153,450
Miscellaneous revenue – prior year	(2,285,823)
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position in governmental activities	$ 1,375,277

The issuance of long-term debt (e.g., bonds, 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. The details of this difference are as follows:

Debt issued or incurred:	
Issuance of general obligation bonds	$ (31,291,000)
Premium of general obligation bonds	(1,515,504)
Principal repayments:	
General obligation bonds	12,150,000
Revenue bonds	7,730,000
Payment to escrow agent:	
Series 2005, 2005A, & 2006	14,236,000
Deferred charge refunding	435,206
Net adjustment to decrease net changes in fund balances – Total governmental funds to arrive at changes in net position of governmental activities	$ 1,744,703

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The details of this difference are as follows:

Accrued interest payable	79,344
Amortization of premium	686,724
Amortization of deferred charge on refunding	(120,713)
Amortization of bond discounts	(96,111)
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position in governmental activities	$ 549,244

Pension income is recorded as a function of the change in net pension liability, based on information provided by PERA (see note E. GASB Statement No. 68 for additional information).

Net change in pension liability:	
FY15 pension income recorded	$ 5,228,357
Less: FY15 contributions payable	(58,612)
Net adjustment to reflect current year net pension liability changes, resulting in pension income.	$ (5,169,745)

III. Stewardship, compliance and accountability

A. Budgetary information

Actual amounts on the budgetary basis financial statements are prepared on the cash basis of accounting which recognizes revenues when received and expenditures when paid. Annual budgets are adopted for the general, internal service, most special revenue, debt service funds, and some proprietary funds. The proprietary funds and the following governmental funds did not adopt annual operating budgets during the current fiscal year:

Special Revenue:
- Grants
- Housing – Vouchers
- Sheriff's Investigative Fund

Debt Service:
- Series 1996B Reserve
- Series 1997 Reserve
- Refunding Series 1998 Reserve
- Refunding Series 2005 Reserve
- Refunding Series 2010A Reserve
- Refunding Series 2010B Reserve

All Capital Projects Funds

Proprietary Funds:
- Bernalillo County Housing Authority
- Seybold Village Handicapped Project
- El Centro Familiar

Budget amounts for Capital Projects Funds and certain Special Revenue Funds are individual project budgets authorized by the County Commission for the entire length of the project. The County Manager has administrative authority to make line item changes within a specific capital project without County Commission approval if the total change does not exceed 10 percent of the original budget. Once the County Commission has approved grant applications for projects, the County Manager is authorized to expend any funds awarded as a result of the grant application.

The County Manager is responsible for preparing the budget from requests submitted by division directors. The appropriated budget is prepared by line item within object class, program, department and fund; revenues expected to be available are estimated to provide for balanced budgeting. The comprehensive budget package is brought before the County Commissioners for approval by resolution. The proposed budget is then submitted by June 1 to the New Mexico Department of Finance and Administration Local Government Division (DFA) for approval. DFA certifies a pending budget by July 1 with final certification of the budget by the first Monday of September. The expenditure section of the budget, once adopted, is legally binding. Based on the final certified budget submitted, DFA certifies the allowable tax rates for property taxes in September.

Transfers of appropriations within a fund may be made with cognizant Deputy County Manager or elected official approval. Increases or decreases in the budget of a fund or transfers of appropriations between funds must be presented to the County Commission for approval by resolution and must subsequently have DFA approval. Amendments

made to the original budget are included in the budgetary comparison statements of this report, which reflect actual to budget.

Budgets and amendments to the budgets for all funds are adopted in a legally permissible manner. The legal level of budgetary control is the fund level. Expenditures may not legally exceed budgeted appropriations at the fund level except for the Emergency Medical Services and Fire District funds, whose legal level of budgetary authority is at the program or district level. Over expenditures of budget are disclosed pursuant to Section 2.2.2.10(N)(1) NMAC. All outstanding encumbrances must be rebudgeted in the next year's budget. During the year, several supplementary appropriations were necessary.

Budgetary compliance – GAAP financial statements

The County prepares its annual budget on a cash basis of accounting as described above. A reconciliation of the general fund GAAP statement to the cash statement is as follows:

	General Fund
Net change in fund balance – GAAP basis	$ (10,545,079)
(Increase) decrease in assets:	
Accounts receivable	(1,526,744)
Accrued interest	(37,315)
Fair market value of investments	(3,238)
Increase (decrease) in liabilities:	
Accounts payable	(2,757,567)
Accrued payroll	1,052,905
Net changes in fund balance – Cash basis	$ (13,817,038)

B. Deficit fund equity

As a result of the net pension restatement per implementation of GASB Statement No. 68; the governmental activity in the Government-Wide Financial Statements (GWFS) and the Regional Juvenile Detention Center in the non-major enterprise funds reflected an unrestricted deficit balance. The governmental activity in the GWFS had a deficit balance of $145,200,231 and the Regional Juvenile Detention Center had a deficit balance of $334,912 in FY15 as a result of the restatement. El Centro Familiar, a non-major enterprise fund also had a deficit balance of $379,261; which was reduced from prior year.

IV. Detailed notes on all funds

A. Cash and investments

As of June 30, 2015, the County had the following investments.

Investment Type		Fair Value	Weighted Maturity Average (Months)	Percent of Total
US Treasury	$	70,102,399	13.34	85.6%
Repurchase Agreements		11,747,530	126.33	14.4%
Total fair value	$	81,849,929		100%
Portfolio weighted average maturity			29.56	

Interest Rate Risk. Interest rate risk is the risk that an investment's value will change due to a change in market interest rates which can adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Bernalillo County manages exposure to interest rate risk by complying with the new Investment Policy dated May 12, 2015 that sets diversification limits specified in the current policy by staggering term of investments. The county also times cash flows to maturities by laddering the portfolio so that a portion of the portfolio is maturing or coming close to maturity evenly over time, to provide the cash flow and liquidity needed for operations. The County's Investment Policy does limit investment maturities as a way of managing its exposure to fair value losses arising from increasing interest rates. Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the table above that shows the distribution of the County's investments by weighted average maturity as of June 30, 2015.

Credit Risk. The County's investments shall be in accordance with State Law, 6-10-10, and 6-10-10.1 NMSA 1978, in that credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating agency. As of June 30, 2015 the County's investment in US Treasury bonds were rated AAA by Moody's Investment Services. The County's portfolio is largely credit risk adverse due to the types of bonds held, US Treasuries. In addition, in an effort to address liquidity requirements, higher balances are maintained in demand deposit account which also limits the County’s exposure to credit risk.

Bernalillo County has hired an outside contractor to perform the functions of Investment Advisor and Investment Officer on behalf of the County. The County Treasurer and the Investment Officer shall perform their investment duties in a manner consistent with the County’s Investment Policy and the standards applicable to their respective positions. The County Treasurer shall perform his or her duties following a prudent person standard. The Investment Officer shall perform his or her duties in the manner of a prudent person in light of the purposes, terms, distribution requirement and other circumstances then prevailing as to the assets entrusted to them. The County Treasurer and Investment Officer shall act in

accordance with New Mexico Statutes, written policy and procedures, which shall be adopted by the County Treasurer with the advice and consent of the Bernalillo County Board of Finance.

Concentration of Credit Risk. The County's Investment Policy dated May 12, 2015 places limits on the amount the County may invest in any one issuer. The table above shows Bernalillo County's investment holdings by issuer and the percentage each issuer makes up of the total investments held by the County as of June 30, 2015.

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party.

As of June 30, 2015, the County has exceeded the State's collateralization requirement of 50% on deposits and the collateral is held in the County's name. However, $22,224,503 of the County's deposits at Wells Fargo Bank, and $24,481,925 at Bank of the West were uninsured. All other balances are not exposed to any custodial risk.

GASB Statement No. 40 requires disclosure in respect to custodial credit risks relating to deposits and investments: Bernalillo County’s deposits with financial institutions were held in collateralized accounts. As of June 30, 2015, the County had no certificate of deposits with financial institutions. Additionally, as of June 30, 2015 the County's investments were held by the safekeeping department of the Wells Fargo Trust.

On September 30, 2014, KPMG LLP issued an unqualified opinion for the SSAE16 requirement of Wells Fargo Trust Operations.

A reconciliation of cash and investments for the County follows:

Bank accounts	$	187,167,666
Petty cash on hand		1,560
Carrying amount of investments		81,849,929
Total cash and investments	$	269,019,155

Statement of Net Position:		
Primary Government		
Cash and investments	$	230,810,724
Cash-restricted		17,740,698
Statement of Fiduciary Assets and Liabilities		20,467,733
Total cash, investment	$	269,019,155

The County is required to obtain from each bank that is a depository for public funds pledged collateral in an aggregate amount equal to one half of the public money in each account (section 6-10-17 NMSA 1978). Some deposits are collateralized at higher levels based on the State of New Mexico Treasurer's office risk assessment as required by 2.60.4.9 NMAC. The pledged collateral is stated at market value as of June 30, 2015.

Investment income. The County's governmental funds reported investment income of $1,477,361, which consists of the following components:

	General Fund	Construction Fund	Non major Governmental Funds	Total Government Funds
Realized investment:				
Income	$ 621,540	$ 91,564	$ 756,224	$ 1,469,328
Loss	(4,205)	-	-	(4,205)
Unrealized:				
Discount	20,158	-	-	20,158
Premium	(59,619)	-	-	(59,619)
Interest accrual:				
Current year	90,188	11,017	182,651	283,856
Prior year-reversed	(52,873)	(5,096)	(177,426)	(235,395)
Gain mark to market valuation:				
Current year	11,229	-	-	11,229
Prior year-reversed	(7,991)	-	-	(7,991)
Net investment income Gain (loss)	$ 618,427	$ 97,485	$ 761,449	$ 1,477,361

The proprietary funds earned $1,129 in interest income.

B. Receivables

	General Fund	Construction Fund	Non major Governmental Funds	Total Government Funds
Property taxes	$ 9,871,068	$ -	$ 1,328,654	$ 11,199,722
Gross Receipts Taxes	24,078,910	-	5,030,647	29,109,557
Gasoline Taxes	261,588	-	-	261,588
Motor Vehicle Tax	230,776	-	-	230,776
Transportation Fees	92,206	-	-	92,206
Special Assessments	81,860	-	-	81,860
Intergovernmental	174,170	-	-	174,170
Due from other governments	689,483	3,525,000	145,094	4,359,577
Other	319,095	-	-	319,095
Gross Receivables	35,799,156	3,525,000	6,504,395	45,828,551
Less: Allowance for Uncollectibles	(933,653)	-	(97,225)	(1,030,878)
Net total receivables	$ 34,865,503	$ 3,525,000	$ 6,407,170	$ 44,797,673

	Enterprise Funds	Internal Service Funds	Agency Funds
Property Taxes	$ -	$ -	$ 37,574,431
Gross receipts tax	-	-	4,265,614
Solid Waste Fees	4,158,377	-	-
Special Assessments	-	-	62,491
Due from other governments	237,854	-	-
Other	-	1,102,100	948,211
Gross Receivables	4,396,231	1,102,100	42,850,747
Less: Allowance for uncollectibles	(2,479,029)	-	(3,075,556)
Net Total Receivables	$ 1,917,202	$ 1,102,100	$ 39,775,191

The County maintains a receivable balance in the Solid Waste fund that consists of balances that are not expected to be collected within one year and which are deemed uncollectable. These balances become legally uncollectable when "any debt that is not enforceable in a judicial proceeding because the applicable statute of limitation has run" out. 12.2.12.7(I) NMAC. The County may remove legally uncollectable debt that is four years old, and that is contractually 6 years old as permitted by NMSA 1978, § 3-37-7.

Note receivable

On December 13, 2013 the County and the Mid-Regional Council of Governments (MRCOG) signed a lease purchase agreement for leasing and conveying 809 Copper Avenue to MRCOG. The agreement calls for monthly principal and interest payments of $12,236 over a period of 17 years with interest at .65%. The balance of this agreement was $2,153,450 at June 30, 2015. The second note balance for $60,411 with a third party is due in 30 years, with an interest rate of 6.5%. The total note receivable for June 30, 2015 is $2,213,861.

C. Capital assets

Capital asset activity for the year was as follows:

	June 30, 2014	Increases	Decreases	June 30, 2015
Governmental activities				
Capital assets, not being depreciated:				
Land	$ 138,254,309	$ 1,770,590	$ -	$ 140,024,899
Construction in progress	29,372,129	22,541,463	(29,472,548)	22,441,044
Art	2,739,938	43,964	-	2,783,902
Total capital assets, not being depreciated	170,366,376	24,356,017	(29,472,548)	165,249,845
Capital assets, being depreciated:				
Buildings	343,195,021	11,987,884	-	355,182,905
Land improvements	21,723,679	6,762,870	-	28,486,549
Machinery and equipment	93,272,174	5,741,331	(2,692,497)	96,321,008
Infrastructure	318,096,903	5,976,820	-	324,073,723
Leasehold improvements	3,213,396	-	-	3,213,396
Total capital assets being depeciated	779,501,173	30,468,905	(2,692,497)	807,277,581
Less Accumulated depreciation for:				
Buildings	(156,081,203)	(13,998,077)	-	(170,079,280)
Land improvements	(3,999,102)	(2,372,932)	-	(6,372,034)
Machinery and equipment	(67,149,551)	(7,315,495)	2,650,254	(71,814,792)
Infrastructure	(147,372,575)	(11,102,564)	-	(158,475,139)
Leasehold improvements	(1,583,422)	(128,536)	-	(1,711,958)
Total accumulated depreciation	(376,185,853)	(34,917,604)	2,650,254	(408,453,203)
Total capital assets, being depreciated, net	403,315,320	(4,448,699)	(42,243)	398,824,378
Governmental activities capital assets, net	$ 573,681,696	$ 19,907,318	$ (29,514,791)	$ 564,074,223

	June 30, 2014	Increases	Decreases	June 30, 2015
Business type activities				
Capital assets, not being depreciated:				
Land	$ 435,352	$ -	$ -	$ 435,352
Construction in progress	35,841	4,148	(39,989)	-
Total capital assets, not being depreciated	471,193	4,148	(39,989)	435,352
Capital assets, being depreciated:				
Land improvements	166,027	19,833	-	185,860
Buildings	6,520,210	39,990	-	6,560,200
Machinery and equipment	1,454,469	78,355	(66,930)	1,465,894
Total capital assets being depeciated	8,140,706	138,178	(66,930)	8,211,954
Less Accumulated depreciation for:				
Land improvements	(31,354)	(17,594)	-	(48,948)
Buildings	(4,073,276)	(211,936)	-	(4,285,212)
Machinery and equipment	(1,370,711)	(40,645)	66,930	(1,344,426)
Total accumulated depreciation	(5,475,341)	(270,175)	66,930	(5,678,586)
Total capital assets, being depreciated, net	2,665,365	(131,997)	-	2,533,368
Governmental activities capital assets, net	$ 3,136,558	$ (127,849)	$ (39,989)	$ 2,968,720

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 4,380,914
Public safety	11,893,750
Culture and recreation	3,807,082
Public works	12,557,432
Health and welfare	2,278,426
Total depreciation expense-governmental activities	$ 34,917,604
Business-type activities:	
Solid waste	$ 47,140
Housing Authority	57,055
Seybold Village	60,687
El Centro Familiar	105,294
Total depreciation expense-business-type activities	$ 270,176

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of June 30, 2015, is as follows:

	Due To:			
	General Fund	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Total
Due From:				
Internal Service	$ 1,006,659	$ -	$ -	$ 1,006,659
Nonmajor governmental funds	-	-	1,465	1,465
Nonmajor Enterprise Funds	-	300,272	175,841	476,113
Total	$ 1,006,659	$ 300,272	$ 177,306	$ 1,484,237

The outstanding balances between funds result mainly from the time lag between the dates that 1.) interfund goods and services are provided or reimbursable expenditures occur, 2.) transactions are recorded in the accounting system, and 3.) payments between funds are made. These balances also include advances made to internal service funds that the general fund expects to collect in subsequent year.

Advances. The 2010B Debt Service Fund advanced the Housing Authority $1,650,000 in FY10 which has an outstanding balance of $1,340,000 at June 30, 2015.

During the year, the County makes various transfers of monies to fund debt service payments, capital projects, and to reimburse the General fund for cost incurred on behalf of other funds. Interfund transfers for the year ended June 30, 2015 were as follows:

	Transfer out:			
	General Fund	Construction Fund	Nonmajor Governmental Funds	Total
Transfer in:				
General Fund	$ -	$ 547,708	$ -	$ 547,708
Nonmajor Govt Funds	10,988,820	1,437,089	3,120,799	15,546,708
Nonmajor Enterprise	119,137	-	-	119,137
Internal Service	2,000,000	-	-	2,000,000
Total	$ 13,107,957	$ 1,984,797	$ 3,120,799	$ 18,213,553

E. Leases

Operating Leases

During the fiscal year ended June 30, 2015, the County leased equipment, and office space under operating leases. The County's expenditures on those leases for the fiscal year ended June 30, 2015, were $1,031,235. The County shares building expense on One Civic Plaza (City/County Building) on a year-to-year basis. A joint City/County annual operating budget

for the building is established one month prior to the commencement of the fiscal year. The County's future minimum rental commitments is $1,112,661 for the year ended 2016.

During the year, the County, as lessor, leased various office spaces at a cost of approximately $3.62 million and a carrying amount of $1.9 million under operating leases. Rental revenue was $1,166,449 and depreciation expense on those assets was $128,426.

F. Long-term debt

Changes in long-term liabilities
Long-term liability activity for the year ended June 30, 2015, was as follows:

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015	Amounts Due within One Year
Governmental Activities:					
Bonds:					
G.O. bonds	$ 120,186,000	$ 31,291,000	$ (26,386,000)	$ 125,091,000	$ 12,735,000
Revenue bonds	127,665,000	-	(7,730,000)	119,935,000	8,635,000
Bond premiums	5,748,044	(686,725)	1,515,504	6,576,822	-
Bond discounts	(437,399)	-	96,111	(341,288)	-
Total bonds	253,161,645	30,604,275	(32,504,385)	251,261,534	21,370,000
Other liabilities:					
Compensated absences	32,767,649	14,964,436	(15,543,515)	32,188,570	2,896,971
Governmental activity Long-term liabilities	$ 285,929,294	$ 45,568,711	$ (48,047,900)	$ 283,450,104	$ 24,266,971

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015	Amounts Due within One Year
Business-type Activities:					
Compensated absences	$ 392,070	227,963	(194,283)	425,750	$ 38,317

Payments on bonds payable for governmental activities are made in the Debt Service Fund. Bonded debt is subject to the applicability of federal arbitrage regulations. In FY15 Bernalillo County did not have any outstanding federal arbitrage. Accrued compensated absences for governmental activities are generally liquidated by the general fund.

General Obligation (GO) Bonds are direct obligations of the County for which its full faith and credit are pledged and are payable from taxes levied on property located within the County. The County issues GO bonds to provide funds for the acquisition and construction

of major capital facilities, and purchase of library books. Debt related to non-capital library books is $6,141,472. The GO bonds outstanding as of June 30, 2015 are comprised of the following issues:

Issue	Maturity Date	Interest Rate	Amount Issued	Outstanding 6/30/2015
Series 1997	12/1/2017	4.50%-6.50%	$ 11,170,000	$ 2,540,000
Series 1999	8/1/2019	4.50%-6.50%	18,676,000	6,485,000
Series 2007	8/1/2027	5.00%	10,400,000	9,360,000
Series 2007A	8/1/2027	4.00%-4.35%	8,400,000	7,605,000
Series 2009	6/1/2019	2.50%-4.50%	10,000,000	4,375,000
Series 2009A	12/1/2020	.80%-3.60%	10,750,000	6,950,000
Partial refunding series 2010	2/1/2022	2.00%-4.00%	15,105,000	10,235,000
Series 2011	2/1/2019	2.25%-4.00%	4,200,000	2,495,000
Advance refunding series 2012	6/15/2023	2.00%-4.00%	6,535,000	4,910,000
Series 2012A	6/15/2032	3.00%-4.00%	14,400,000	14,400,000
Series 2013	8/15/2028	2.00%-4.00%	17,800,000	15,750,000
Series 2014	8/15/2029	2.10%-4.00%	8,700,000	5,700,000
Advance refunding series 2014A	8/15/2021	2.00%-4.00%	2,995,000	2,995,000
Series 2015	8/15/2030	2.00%-4.00%	17,281,000	17,281,000
Advance refunding series 2015A	8/15/2027	2.00%-4.00%	14,010,000	14,010,000
Total			$ 170,422,000	$ 125,091,000

The annual debt service requirement to maturity for general obligation bonds is as follows:

Fiscal	Governmental Activities	
Year Ending	Principal	Interest
2016	$ 12,735,000	$ 4,085,393
2017	9,856,000	3,778,148
2018	10,240,000	3,408,251
2019	9,905,000	3,029,745
2020	9,705,000	2,617,633
2021-2025	40,320,000	8,311,986
2026-2030	28,080,000	2,671,380
2031-2032	4,250,000	153,940
	$ 125,091,000	$ 28,056,476

The Gross Receipts Tax Revenue Bonds are limited obligations of the County, payable solely from gross receipts tax revenues. The gross receipts tax revenue bonds outstanding as of June 30, 2015 are comprised of the following issues:

Issue	Amount	Interest Rate	Final Maturity
Series 1996B	$ 40,790,000	4.20%-5.70%	April 1, 2027
Series 1997	3,800,000	4.30%-5.75%	October 1, 2017
Refunding Series 1998	34,235,000	3.55%-5.25%	April 1, 2027
Partial Refunding Series 2005	35,655,000	3.50%-5.25%	October 1, 2026
Series 2010A	4,115,000	2.00%-4.00%	June 15, 2019
Refunding Series 2010B	1,340,000	2.00%-4.50%	June 15, 2029
	$ 119,935,000		

The annual debt service requirement to maturity for gross receipts tax revenue bonds is as follows:

Governmental Activities

Fiscal Year Ending	Principal	Interest
2016	$ 8,635,000	$ 6,198,816
2017	9,165,000	5,762,773
2018	9,515,000	5,308,079
2019	9,295,000	4,834,865
2020	8,415,000	4,375,555
2021-2025	49,255,000	14,702,998
2026-2029	25,655,000	1,948,238
	$ 119,935,000	$ 43,131,324

New Bond Issuance. On March 24, 2015, Bernalillo County issued $17,281,000 General Obligation Bonds, Series 2015 with interest rates ranging from 2.00% to 4.00%. The bonds were issued at a premium of $585,941 and incurred underwriting discounts and issuance costs of $162,560. The bonds achieved a true interest cost interest rate of 2.516%. The purpose of the Bonds is to fund certain projects including roads, storm sewer and wastewater systems, libraries, public safety, parks and recreation, and County buildings and facilities.

Current and Advance Refunding. On March 24, 2015 the County issued $14,010,000 of General Obligation Bonds, Series 2015A with interest rates ranging from 2.00% to 4.00%. The bonds were issued at a premium of $929,563 and incurred underwriting discounts and issuance costs of $230,978. The $14,827,500 bond proceeds were used to current refund $3,485,000 and advance refund of $10,751,000; for the series of 2005, 2005A, and 2006 bonds for the purpose of achieving debt service savings. The bonds achieved a true interest cost interest rate of 1.93%.

The net bond proceeds were deposited with the Escrow Agent in an amount necessary to accomplish on their scheduled redemption dates (August 1, 2015 and February 1, 2016), the discharge and final payment of the refunded bonds. The reacquisition price including premiums, exceeded the net carrying amount of the old debt by $435,207. This amount is presented as a deferred outflow of resources and is amortized over the life of the refunded debt, which is the same life as the original debt. The refunding was undertaken to reduce

total debt service payments by $1,103,699 over the next 5.62 years and resulted in an economic gain (present value savings) of $1,141,738.

G. Special assessment bonds

The County, acting as the agent for the property owners, issued Special Assessment District Improvement Bonds to finance street and road improvements. The bonds are payable from and secured by a pledge of district special assessments. For redemption purposes, the bonds are numbered consecutively. All or any part of the bonds are subject to redemption in numerical order at the option of the County on any interest payment date prior to maturity, at a price equal to the principal amount thereof plus accrued interest to the redemption. The bonds bear interest from their issue date and are paid semiannually thereafter until paid. The bonds are not a debt of the County, and the County did not pledge its full faith and credit for payment of the bonds. The payment of the bonds is not secured by any encumbrance, mortgage, or other pledge of property of the County except for district special assessments. No property of the County, subject to foregoing exception, shall be liable to be forfeited or taken in payment of the bonds.

The activities relating to the collection of special assessments and the payments on special assessment bonds are included in the agency fund accounts.

The following is a summary of Special Assessment Bonds payable as of June 30, 2015:

Improvement Bonds	Interest Rate	Date Issued	Date Series Matures	Amount of Original Issue	Bonds Outstanding June 30, 2015
Comanche Griegos BC-83-1B	6.25%	12/03	12/15/23	$2,085,000	$ 945,000

At June 30, 2015, the Second Street, East Mountain, Paradise Hills, South Valley, and Heatherland Hills special assessment bonds had been fully paid. The remaining potential assets were as follows:

	Second Street BC-85-3	East Mountain BC-85-4	Paradise Hills BC-84-2	South Valley BC-84-1	Heatherland Hills BC-85-5
Accounts receivable:					
Billed, but uncollected	$ 1,804	$ 10,120	$ 13,502	$ 55,475	$ 959

In accordance with State Statute Section 4-55A-28, NMSA, 1978 Compilation, the Board of County Commissioners may transfer to the general fund money obtained from the levy of an assessment for an improvement district if:

1. Bonds or assignable certificates were issued to finance the improvement; and
2. The funds obtained by the bonds or assignable certificates were spent for the improvement; and
3. The assessments were levied and collected for the payment of the bonds or assignable certificates; and
4. Either the bondholders or assignable certificate holders are barred by the statute of limitations or a court judgment or decree from collecting the indebtedness; or
5. The bonded indebtedness or assignable certificates have been paid.

H. Conduit debt

The County has acted from time to time as the issuer of conduit bonds, the proceeds of which have been immediately loaned to a private borrower. The County will require a complete analysis by an independent consultant at the expense of any and all applicants. The County signed its rights with respect to such bonds to various trustees that monitor amounts due and payable by the borrower pursuant to a lease, loan or other agreement. The County, State of New Mexico, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

Industrial Revenue Bonds

In fiscal year 2015, the County issued three new Industrial Revenue Bonds. As of June 30, 2015, there were seventeen series of Industrial Revenue Bonds outstanding with an original issue amount of $230,071,000. The remaining principal balance outstanding as of June 30, 2015 is $122,784,813.

Multifamily Housing Revenue Bonds

From time to time, the County has issued Multifamily Housing Revenue Bonds to provide financial assistance to private sector entities for the acquisition, construction and rehabilitation of commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County, State of New Mexico, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2015, there were eight series of project revenue bonds with an original issue amount of $44,425,000. The remaining outstanding principal balance as of June 30, 2015 is $23,598,043.

New Mexico Non-profit Corporation Project Revenue Bond

In fiscal year 2015, the County has one project revenue bond; the YMCA of Central New Mexico Project with an issue amount of $4,385,449. The remaining principal balance as of June 30, 2015 is $3,717,202.

I. Fund balance requirements

The New Mexico Department of Finance and Administration (DFA) requires that 3/12 of the FY15 budgeted expenditures in the general fund be restricted as subsequent-year expenditures to provide adequate cash reserves. The DFA required reserve balance for FY15 is $66,939,899. The County has additional minimum fund balance goals. In June 2015 the County Board of Commissioners amended the Administrative Resolution to lower unassigned portions of fund balance from 2/12 to three to five percent of the upcoming general fund budgeted operating expenditures. The County concluded that the previous combined State and County reserve requirement of 5/12 was overly conservative and that the new policy was more in line with the County needs. The DFA required fund balance, along with the County unassigned fund balance (Revenue Stabilization and Operating Reserve), will provide an emergency reserve to address one-time emergencies, provide for unanticipated expenditure requirements, insulate against slower revenue growth than anticipated, and address other unforeseen events. The unassigned fund balance of $13,488,123 is in within the estimated policy of three to five percent of the next fiscal year's budget.

J. Fund balance purpose

The detail information for nonspendable, restricted, committed, assigned and unassigned fund balances are disclosed below:

	General	Construction Fund	Other Funds	Total Funds
Nonspendable				
Notes receivable	$ 2,213,861	$ -	$ -	$ 2,213,861
Advances to other funds	-	-	1,340,000	1,340,000
Inventory	623,197	-	8,738	631,935
Debt service - reserve	-	-	17,740,698	17,740,698
Total Nonspendable	2,837,058	-	19,089,436	21,926,494
Restricted				
Reserve requirement	66,939,899	-	-	66,939,899
Grant match funds	172,862	-	-	172,862
Debt service	-	-	13,565,118	13,565,118
Road bonds	-	10,315,735	-	10,315,735
Public Safety:				
Bonds	-	5,325,583	-	5,325,583
Fire protection	-	-	662,057	662,057
Sheriffs	-	-	989,164	989,164
DSAP	-	-	1,713,626	1,713,626
Law enforcement	-	-	418,643	418,643
Healthcare	-	-	7,241,643	7,241,643
Environmental services	-	-	2,217,876	2,217,876
Storm drain bonds	-	4,619,338	-	4,619,338
Infrastructure	-	-	4,158,707	4,158,707
Open space	-	-	2,339,861	2,339,861
Valuation	-	-	18,753,528	18,753,528
Housing services	-	-	1,634,882	1,634,882
Library bonds	-	1,014,073	-	1,014,073
Parks bonds	-	3,896,879	-	3,896,879
Clerks - recording and filing	-	-	957,118	957,118
Other purposes	-	3,900,277	876	3,901,153
Total Restricted	67,112,761	29,071,885	54,653,099	150,837,745
Committed				
General county	11,072,607	-	-	11,072,607
Healthcare reserve - self insurance	750,000	-	-	750,000
Regional detention center	3,343,854	-	-	3,343,854
Community services	79,647	-	-	79,647
PILT	1,023,315	-	-	1,023,315
Total Committed	16,269,423	-	-	16,269,423
Assigned				
Subsequent years' expenditures	28,950,001	-	-	28,950,001
Storm drain	-	2,118,851	-	2,118,851
Water, wastewater projects	-	5,057,950	-	5,057,950
Trails	-	634,976	-	634,976
Arts	-	476,974	-	476,974
Other purposes	-	704,886	-	704,886
Total Assigned	28,950,001	8,993,637	-	37,943,638
Unassigned				
Revenue Stabilization/Operating Reserve	13,488,123	-	-	13,488,123
	$ 128,657,366	$ 38,065,522	$ 73,742,535	$ 240,465,423

K. Net position restricted by enabling legislation

The government-wide statement of net position reports $169,754,319 of restricted net position, of which $9,213,900 is restricted by enabling legislation.

L. Financial data schedule reconciliation

The Housing-Voucher Special Revenue Fund was presented in the Financial Data Schedule (FDS) in accordance with generally accepted accounting standards as applied to governmental funds. The net position reconciles to the financial statements. The FDS equity balance was adjusted to include the effects of compensated absences that are not reflected in the governmental fund presentation as follows:

Net Position		Amount
Net Position - Housing Choice Vouchers 14.871	$	1,488,148
Net Position - Linkages		16,875
Compensated Absences		129,859
Fund balance - Housing - Vouchers	$	1,634,882

The Housing Authority Enterprise Fund was presented in two columns on the Financial Data Schedule (FDS) in accordance with generally accepted accounting standards as applied to enterprise funds. The net position reconciles to the financial statements. The FDS equity balance was adjusted to include the effects of compensated absences that are reflected in the business-type activities enterprise fund presentation as follows:

Net Position		Amount
Net Position – Central Office	$	2,411,111
Net Position – Home Rehabilitation		162,011
Compensated Absences		(129,859)
Net Position – Housing Authority	$	2,443,263

Department of Substance Abuse Financial Data Schedule

The federal HUD grant associated with the Department of Substance Abuse is combined with other grants reported in the Grant Fund. The Financial Data Schedule, as required by HUD, is included and only reflects the Department of Substance Abuse grant program, and therefore there are no differences to reconcile.

V. Other information

A. Risk management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County joined with other county governments to form a Workers' Compensation Pool in July 1987 and joined a Multi-line Pool in January 1989 and the Law Enforcement Pool in 1995. These three public entity risk pools operate as a common risk management and insurance program for workers' compensation, property and casualty, and law enforcement liability coverage. The County pays an annual premium to the pools for general insurance coverage. The Bernalillo County Risk Management Director is a voting member on the Workers' Compensation Pool Board of Directors and the Deputy County Manager for Finance is a voting member on the Multi-line and Law Enforcement Pool Board of Directors.

The pools are authorized by joint powers agreements entered into by each county as a separate and independent governmental and legal entity pursuant to the provisions of NMSA 1978 Sections 11-1-1 et seq. The agreements for formation of the pools provide that the pools be self-sustaining through member premiums and reinsure through commercial companies for claims in excess of $750,000 (workers' compensation), $500,000 (multi-line), and $500,000 (law enforcement), for each insured event. The insurance pools are funded entirely by member premiums and are administered by the New Mexico County Insurance Authority.

The Workers' Compensation Pool provides workers' compensation coverage for every County employee. There are 31 counties in this pool, which for the fiscal years that ended June 30, 2015, 2014, and 2013 contributed a total of $8,900,506, $8,493,022, and $8,353,121, respectively. The premium that each county pays depends upon the total value of the county payroll total, the NCCI employment classifications, and the loss experience specific to that county. Bernalillo County has a self-insurance retention/high-deductible plan of $400,000 (maximum amount paid for each insured event before using insurance) and $1,750,000 annual aggregate limit, thus dramatically reducing Bernalillo County's annual pool contribution. For the fiscal years that ended June 30, 2015, 2014, and 2013, the County contributed $765,446, $750,437, and $698,081, respectively. In addition to premiums, Bernalillo County maintains a reserve fund for each fiscal year to service open claims that are less than the self-insured retention limit. The self-insured retention of this pool is $750,000. The pool has two layers of reinsurance coverage for losses above that amount.

The Multi-line Pool provides property and casualty coverage for 28 counties. The coverage includes buildings and contents, automobile physical damage and liability, general liability, personal injury, employee benefits liability, public officials' errors and omissions, crime, fuel storage tanks, and boiler and machine coverage. Premiums for the Multi-line Pool are paid for the calendar year. For calendar years 2015, 2014, and 2013,

participating counties contributed a total of $9,404,465, $8,562,363, and $7,283,018, respectively. For calendar years 2015, 2014, and 2013, Bernalillo County contributed $1,784,624, $ 1,622,385, and $1,612,612, respectively. For each calendar year, a reserve fund is kept to pay deductibles for open multi-line claims.

The self-insured retention level for this pool is $150,000 for property and $1,000,000 for liability per occurrence (that is the maximum amount of coverage for each insured event before obtaining reinsurance). The pool has two layers of reinsurance coverage for losses above that amount.

The Law Enforcement Pool provides coverage for law enforcement activities and liabilities, which includes the Sheriff's Department, the Metropolitan Detention Center, and the Youth Services Center. Currently, the pool provides coverage for 28 members. For calendar years 2015, 2014, and 2013, participating counties contributed a total of $10,718,889, $10,254,545, and $9,344,652, respectively. For calendar years 2015, 2014, and 2013 Bernalillo County contributed $3,003,079, $2,806,616, and $2,623,006, respectively. For each calendar year, a reserve fund is kept to pay deductibles for law enforcement liability claims. The self-insured retention of this pool is $750,000. The pool has two layers of reinsurance coverage for losses above that amount.

The pooling agreements require the pools to be self-sustaining. The Pool Boards require the retention of one year's budget in surplus prior to considering an equity distribution to the participating counties. The pools retain the risk of loss to be shared proportionately by pool participants. Bernalillo County does not retain the sole risk of losses incurred. For the fiscal years that ended June 30, 2015, 2014, and 2013 there were no payments in excess of the annual premium contributions for self-sustainment of the insurance pools.

The New Mexico County Insurance Authority has published its own financial report for the fiscal year ended June 30, 2015, which can be obtained from the New Mexico Association of Counties, 444 Galisteo St., Santa Fe, New Mexico 87501. (http://www.nmcounties.org/)

Bernalillo County carries commercial insurance for all other risks of loss not covered by pool insurance such as medical professional liability, law enforcement aviation operations, accident and sickness for sheriff reserve officers, cyber-liability, and a volunteer accident policy. These insurance policies are sourced through a broker working on a flat annual fee, not commissions.

B. Health self-insurance

The Health Self-Insurance Fund establishes health claim liabilities based on estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and of claims that have been incurred but not reported (IBNR). The length of time for which such costs must be estimated varies depending on the coverage involved. Because actual claim costs depend on complex factors, such as

inflation, medical costs, and claim history; changes process used in computing claim liabilities does not necessarily result in an exact amount. Health claim liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. Adjustments to claim liabilities are charged or credited to an expense account in the period in which they are incurred. The Health Insurance Fund was established in FY15. Changes in balances of claims liabilities are compared between current and prior fiscal year.

	FY15
Unpaid claims beginning of year	$ -
Incurred claims and changes in estimate	23,251,981
Claims paid	(19,969,876)
Unpaid claims, end of fiscal year	$ 3,282,105
Due in one year	$ 3,282,105

The County purchases stop loss coverage for Blue Cross Blue Shield and Presbyterian Health carriers per covered individual annually. The excess coverage per individual for Blue Cross Blue Shield is $200,000 and $150,000 for Presbyterian Health, per policy period. The insurance vendor, based on medical trend, claims history, and utilization assists in the determination of the individual deductible.

The IBNR is actuarially determined and recommended calculation of the claim liability was $2,125,558, which is included in the accounts payable balance at June 30, 2015 for all health coverages including medical and prescription drugs.

C. Construction and other significant commitments

Construction commitments. At June 30, 2015 the County is committed to $12,840,172 under construction contracts for capital assets.

Litigation. The County is a defendant in a number of lawsuits, the significant majority of which are covered under the County's insurance policy through the New Mexico Association of Counties. The outcome of these lawsuits is not presently determinable and the County is not able to make an estimate for possible losses at this time. Insurance deductibles related to outstanding claims are $10,000 per claim. Occasionally, the County or its elected officials are named as parties to suits that are not covered by any insurance policy and the County's Attorney's Office provides representation for such claims. At present there are three pending claims that are not covered by insurance. One case seeks certification as a class action in federal court and alleges that the County discriminates against women in its hiring and promotion practices. The total amount of potential liability cannot be determined at this time because it depends in large part on whether the

court rules in favor of certification; a ruling is expected in the next few months. There are approximately 250 putative plaintiffs.

The second case involves a former female chief deputy at BCSO who is claiming violations of the Inspection of Public Records Act. While the County has representation for the claim through the Association of Counties, the claimed damages of $100 per day under the Act is not covered. If the plaintiff is successful, the court could award damages against the County at the rate of $100 for every day the court found the County in violation. A tally of the range of damages has not yet been accomplished as the case has just begun.

The third case is one brought by three of the largest utility companies providing service in Bernalillo County—Public Service Company of New Mexico ("PNM" which provides electricity), New Mexico Gas Co. (natural gas) and CenturyLink (cable and internet). The plaintiffs are challenging the validity and constitutionality of the County's right-of-way ordinance which was enacted in January of 2014, and which requires that any user of the County's rights-of-way for utility lines or other infrastructure must enter into a franchise agreement and pay a franchise fee to the County. If the County's ordinance is struck down, then the County would forego anticipated annual revenues of approximately 5 to 6 million dollars. However, that revenue is not currently being realized by the County so an adverse outcome in the litigation would not result in loss of revenue.

Grant Compliance. The County receives significant financial assistance from the U.S. government. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantor. As of June 30, 2015, management estimates that no material liabilities will result from such audits.

County Medicaid 1/16 Gross Receipts Tax Equivalent. Under State Statute Section 27-10-4, NMSA 1978 Compilation, a county which does not enact an ordinance imposing a county health care gross receipts tax pursuant to State Statute Section 7-20E-18, NMSA 1978 Compilation is required to dedicate to the county-supported Medicaid fund "an amount equal to a gross receipts tax rate of 1/16 of one percent applied to the taxable gross receipts tax reported during the prior fiscal year by persons engaging in business in the county." To comply with the statue, the County imposed a 1/16 percent increase in gross receipts tax during the second half of FY07 and will continue to impose the tax in FY16 which will generate approximately $11 million annually. The gross receipts are distributed to the State of New Mexico, Human Services Department.

Encumbrances. At year end the amount of significant encumbrances greater than $300,000 which are expected to be honored upon performance by vendor in the next year were as follows:

General fund	$	2,331,808
Grants fund		939,118
Construction fund		6,119,678
Total	$	9,390,604

D. Joint ventures

Regional Juvenile Detention Center. Through a Joint Powers Agreement established between Bernalillo County and Sandoval County on June 26, 2007, Bernalillo County operates the Regional Juvenile Detention Facility (RJDC) located at the Bernalillo County Youth Services Center. Sandoval County contributes 100 percent of the operation costs of the RJDC. For FY15, Sandoval County paid $1,062,223 million to Bernalillo County for the operation of the RJDC. Sandoval County receives 70% and Bernalillo County receives 30% of all cost of care revenues generated from housing juveniles in the RJDC from other counties and pueblos. The total cost of care revenues billed in FY15 was $322,053 and $294,492 of this amount has been received to date which includes $2,473 for medical costs. Bernalillo County receives 100% of all medical costs billed under these cost of care agreements.

Torrance County/Bernalillo County Regional Landfill. The County and the Torrance County Solid Waste Authority (TCSWA) entered into a joint powers agreement on April 21, 1998 for the construction and operation of a regional landfill. The County contributed $633,000 toward the initial costs of acquiring, constructing, designing, developing, and equipping the facility, which constitutes its total equity interest. The County's ownership interest is commensurate with the proportion of funds it provided. It is the intent of the parties to establish tipping fees in an amount sufficient to recover all of the operating costs of the landfill.

Upon termination of the agreement, assets and surplus funds will be distributed pro rata between the parties in accordance with their then existing ownership interests.

TCSWA will operate the facility and is designated as the fiscal agent. The financial report of the Torrance County/Bernalillo County Regional Landfill can be obtained from the Torrance County Solid Waste Authority, 515 Allen Street, Estancia, New Mexico 87016.

E. Post-Employment Benefits - Retiree Health Care Plan

Plan Description. Bernalillo County contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (RHCA). The RHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses, dependents, and surviving spouses and dependents. The RHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and

amending benefit provisions of the healthcare plan and is also authorized to designate optional and/or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

Eligible retirees are: 1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the RHCA plan on the person's behalf unless that person retires before the employer's RHCA effective date, in which event the time period required for employee and employer contributions shall become the period of time between the employer's effective date and the date of retirement; 2) retirees defined by the Act who retired prior to July 1, 1990; 3) former legislators who served at least two years; and 4) former governing authority members who served at least four years.

The RHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment healthcare plan. That report and further information can be obtained by writing to the Retiree Health Care Authority at 4308 Carlisle NE, Suite 104, Albuquerque, NM 87107.

Funding Policy. The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer's RHCA effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premium to cover their claims and the administrative expenses of the plan. The monthly premium rate schedule can be obtained from the RHCA or viewed on their website at www.nmrhca.state.nm.us.

The employer, employee and retiree contributions are required to be remitted to RHCA on a monthly basis. The statutory requirements for the employer and the employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998, are required to make contributions to the RHCA fund in the amount determined to be appropriate by the board.

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees who are members of an enhanced retirement plan (state police and adult correctional officer coverage plan 1; municipal police member coverage plans 3, 4 and 5; municipal fire member coverage plan 3, 4, and 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2015, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary, and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June

30, 2015, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2014, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The Bernalillo County's contributions to the RHCA for the years ended June 30, 2015, 2014 and 2013 were $2,380,476, $2,376,195, and $2,381,109, respectively, which equal the required contributions for each year.

F. Multiple-Employer Cost Sharing Pension Plans

Plan Description. Substantially all of the Bernalillo 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.

Compliant with the requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the State of New Mexico has implemented the standard for the fiscal year ending June 30, 2015. The County as part of the primary government of the State of New Mexico, is a contributing employer to a cost-sharing multiple employer defined benefit pension plan administered by the PERA. Disclosure requirements for governmental funds apply to the primary government as a whole, and as such, this information will be presented in the Component Appropriation Funds Annual Financial Report (General Fund) and the CAFR of the State of New Mexico. Information concerning the net pension liability, pension expense, and pension-related deferred inflows and outflows of resources of the primary government will be contained in the General Fund and the CAFR and will be available, when issued, from the Office of State Controller, Room 166, Bataan Memorial Building, 407 Galisteo Street, Santa Fe, New Mexico, 87501.

PERA has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in PERA is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial

Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in PERA. PERA issues a publicly available financial report and a comprehensive annual financial report that can be obtained at http://saonm.org/ using the Audit Report Search function for agency 366.

Funding Policy. Plan members are required to contribute 10.65-18.15% of their gross salary. The County is required to contribute 9.55%-21.65% depending upon the plan of the gross covered salary. The contribution requirements of plan members and the County are established 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 years ending June 30, 2015, 2014, and 2013 were $15,179,509, $14,717,112, and 14,165,828, respectively, which equal the amount of the required contributions for each fiscal year. In accordance with Chapter 10, Article 11, Section 5 NMSA 1978, the County has elected to make contributions of up to sixty-nine percent of its employees' member contributions under the general-management, blue collar, white collar, sheriff, fire and detention plans. The following table outlines the divisions the County participates in and the contributions for the year ending June 30, 2015.

Benefits provided. For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2014 available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf.

Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for TIER I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members. Generally, the amount retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2.0% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available.

Contributions. The contribution requirements of defined benefit plan members and the County are established in State statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY14 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on

pages 29 through 31 of the PERA FY14 annual audit report at http://osanm.org/ media/audits/366_Public_Employees_Retirement_ Association_ 2014.pdf. The PERA coverage options that apply to the County are: Municipal General, Municipal Police/Detention Officers, and Municipal Fire Divisions. Statutorily required contributions to the pension plan from the County were $14,525,854 and employer paid member benefits that were "picked up" by the employer were $ 10,970,415 for the year ended June 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2013. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2014, using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date June 30, 2014. The assets of PERA are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred inflows and outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members. The County's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2014. Only employer contributions for the pay period end dates that fell within the period of July 1, 2013 to June 30, 2014 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2014 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

For PERA Division Municipal General, at June 30, 2015, the County reported a liability of $91,144,169 for its proportionate share of the net pension liability. At June 30, 2014, the County's proportion was 11.6836%, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference. For the year ended June 30, 2015, the County recognized PERA Division Municipal General pension income of $4,976,659. At June 30, 2015, the County reported PERA Division Municipal General deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ -	$ 61,723
Net differences between projected and actual earning on investments	-	35,658,175
County's contributions subsequent to the measurement date	15,920,127	-
Total	$ 15,920,127	$ 35,719,898

$15,920,127 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension income as follows:

Year ended June 30:	
2016	$ (8,929,911)
2017	(8,929,911)
2018	(8,929,911)
2019	(8,929,911)
2020	(308)

For PERA Division Municipal Police, at June 30, 2015, the County reported a liability of $28,830,803 for its proportionate share of the net pension liability. At June 30, 2014, the County's proportion was 8.8441%, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference. For the year ended June 30, 2015, the County recognized PERA Division Municipal Police Pension income of $1,423,144. At June 30, 2015, the County reported PERA Division Police General deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ -	$ 2,342,045
Net differences between projected and actual earning on investments	-	10,720,566
County's contributions subsequent to the measurement date	5,437,660	-
Total	$ 5,437,660	$ 13,062,611

$5,437,660 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension income as follows:

Year ended June 30:	
2016	$ (3,262,740)
2017	(3,262,740)
2018	(3,262,740)
2019	(3,262,739)
2020	(11,652)

For PERA Division Municipal Fire at June 30, 2015, the County reported a liability of $43,557,710 for its proportionate share of the net pension liability. At June 30, 2014, the County's proportion was 10.4355 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference. For the year ended June 30, 2015, the County recognized PERA Division Municipal Fire Pension expense of $ 1,118,637. At June 30, 2015, the County reported PERA Division Fire General deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 1,512,092	$ -
Net differences between projected and actual earning on investments	-	6,033,022
County's contributions subsequent to the measurement date	4,138,482	-
Total	$ 5,650 ,574	$ 6,033,022

$4,138,482 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension income as follows:

Year ended June 30:	
2016	$ (1,132,113)
2017	(1,132,113)
2018	(1,132,113)
2019	(1,132,113)
2020	7,522

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

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

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

ALL FUNDS Asset Class	**Target Allocation**	**LongTerm Expected Real Rate of Return**
US Equity	21.1%	5.00%
International Equity	24.8	5.20
Private Equity	7.0	8.20
Core and Global Fixed Income	26.1	1.85
Fixed Income Plus Sectors	5.0	4.80
Real Estate	5.0	5.30
Real Assets	7.0	5.70
Absolute Return	4.0	4.15
Total	100.0%	

Discount rate. The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan's fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASB Statement No. 67. Therefore, the 7.75% assumed longterm expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

PERA Division Municipal General	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	$ 171,828,101	$ 91,144,619	$ 28,812,766
PERA Division Municipal Police	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	$ 54,980,388	$ 28,830,803	$ 9,305,263
PERA Division Municipal Fire	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	$ 61,543,781	$ 43,557,710	$ 30,292,288

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

G. Prior period adjustment to net position

Pension costs of $115,921,052, $37,878,898 and $42,821,520 for the Municipal General, Municipal Police, and Municipal Fire PERA plans respectively plus an adjustment for $57,929 in contributions payable for a total of $196,679,399 from the prior year were expensed and recorded as a prior period adjustment as required by GASB Statement No. 68.

H. Subsequent Pronouncements

In March 2015, GASB Statement No. 72 - Fair Value Measurement and Application would require state and local governments to measure investments at fair value. The standard would enhance comparability of governmental financial statements by enforcing fair value measurement for certain assets and liabilities, by using consistent definition and accepted valuation methods. This standard magnifies fair value disclosures to provide comprehensive information and impact of fair value measurements on the County's financial position. The requirements are effective for financial statements for periods beginning after June 15, 2015.

COUNTY OF BERNALILLO, NEW MEXICO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Public Employees Retirement Association (PERA)
Last Ten Fiscal Years

	2015
County's proportion of the net pension liability	
Municipal General	11.6836%
Municipal Police	8.8441%
Municipal Fire	10.4355%
County's proportionate share of the net pension liability	
Municipal General	$ 91,144,619
Municipal Police	28,830,803
Municipal Fire	43,557,710
	$ 163,533,132
County's covered-employee payroll	
Municipal General	$ 75,527,251
Municipal Police	16,621,208
Municipal Fire	11,538,843
	$ 103,687,302
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	
Municipal General	120.68%
Municipal Police	173.46%
Municipal Fire	377.49%
Plan fiduciary net position as a percentage of the total pension liability	81.29%

Sources: PERA and County's payroll office

COUNTY OF BERNALILLO, NEW MEXICO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
Public Employees Retirement Association (PERA)
Last Ten Fiscal Years

	2015
Contributions in relation to the contractually required contribution	
Municipal General	$ 8,678,222
Municipal Police	3,151,028
Municipal Fire	2,469,970
	$ 14,299,220
Contractually required contribution	
Municipal General	$ 8,678,222
Municipal Police	3,151,028
Municipal Fire	2,469,970
	$ 14,299,220
County's covered-employee payroll	
Municipal General	$ 75,527,251
Municipal Police	16,621,208
Municipal Fire	11,538,843
	$ 103,687,302
Contributions "in relation" as a percentage of covered-employee payroll	
Municipal General	11.49%
Municipal Police	18.96%
Municipal Fire	21.41%
	13.79%

* Amounts for fiscal years prior to June 30, 2015 are not available

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

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2014 report is available at http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2014%20PERA%20Valuation%20Report_FINAL.pdf. The summary of Key Findings for the PERA Fund (on page 2 of the report) states "based on a recent experience study for the five-year period ending June 30, 2013, the economic and demographic assumptions were updated for this valuation. The changes in assumptions resulted in a decrease of $30.8 million to Fund liabilities and an increase of 0.13% to the funded ratio. For details about changes in the actuarial assumptions, see Appendix B on page 60 of the report.

Sources: PERA and County's payroll office

COUNTY OF BERNALILLO, NEW MEXICO

DESCRIPTION OF NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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 specific purposes. The authority for the creation of the special revenue funds is by state statute, executive order, or specific authority.

Environmental Health. To account for the enactment of one-eighth of one percent gross receipts tax set aside for the purpose of acquiring, constructing, operating and maintaining solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities. The fund was created by authority of State Statute (see Section 7-20E-17, NMSA 1978 Compilation).

Health Care Gross Receipts Tax. To account for the enactment of one-sixteenth of one percent gross receipts tax dedicated to the support of indigent patients in accordance with State Statute (7-20E-18-B, NMSA 1978 Compilation).

Valuation. To account for fees collected from "revenue recipients" pursuant to Section 7-38-38.1, NMSA 1978 Compilation. Expenditures from the County property valuation fund may be made pursuant to a property valuation program presented by the county assessor and approved by the majority of the County Commissioners.

Behavioral Health Gross Receipts Tax. To account for the enactment of the one-eighth of one percent hold harmless gross receipts tax dedicated to behavioral health in accordance with State Statute (7-20E-28, NMSA 1978 Compilation).

Fire Districts No. 1 through 13. To account for the operations and maintenance (excluding salaries and benefits) of the 13 fire districts. Funding is provided by allotments from the New Mexico State Fire Marshal's Office. The funds were created under the authority of State Statute (see Section 59A-53-5, NMSA 1978 Compilation).

Emergency Medical Services. To account for grants from the State of New Mexico Department of Health to be utilized for equipment, supplies, and training for emergency medical service purposes. This fund was created by the authority of State Statute (see Section 24-10A-6, NMSA 1978 Compilation).

Sheriff's Investigative Fund. To account for monies received from the sale of evidence, unclaimed cash, seizures, and forfeitures and expenditures of such for law enforcement purposes. The fund was created by authority of state statute Controlled Substances Act 30-31-35 NMSA 1978 Compilation.

Law Enforcement Protection. To account for a state grant restricted to equipment purchases and training programs to enhance law enforcement effectiveness. The fund was created under the authority of State Statute (see Section 29-13-4, NMSA 1978 Compilation).

Farm and Range. To account for soil conservation, predator control, and secondary road activities within the County. Financing is provided by the Taylor Grazing Act. Expenditures may be made only for the purposes specified in the grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

COUNTY OF BERNALILLO, NEW MEXICO

DESCRIPTION OF NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

County Indigent. To account for the portion of the one-eighth of one percent County gross receipts tax adopted through County Ordinance 86-17, expenditure of which is restricted to indigent care. An agreement was signed with several providers for the provision of health and dental services to indigent patients. This fund also accounts for the County Medicaid one-sixteenth gross receipts tax equivalent that is dedicated to the County-supported Medicaid fund that is administered by the State of New Mexico. The fund was created by authority of State Statute (7-20E-9, NMSA 1978 Compilation and 7-20E-18-A, NMSA 1978 Compilation).

Clerk's Recording & Filing. To account for fees authorized to Class A counties to charge up to an additional $2.00 per document as an equipment recording fee. The fees collected may only be used for the purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk. This fund was created by authority of State Statute (see Section 14-8-12.2, NMSA 1978 Compilation).

Housing Vouchers. To account for Department of Housing and Urban Development (HUD) Section 8 existing housing and vouchers programs including housing assistance payments. The funds were created to account for grant activity under HUD contract, ACC Part I, Number FW-5325.

Department of Substance Abuse. To account for liquor excise tax revenue received from the State for DWI services and programs in accordance with Section 11-6A-3, NMSA 1978 Compilation.

COUNTY OF BERNALILLO, NEW MEXICO

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

General Obligation. To account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.

Revenue Bonds. To account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax.

Revenue Bond Reserves. To account for debt service reserves established pursuant to the bond ordinance.

CAPITAL PROJECTS FUNDS

Impact Fees. To account for the fees received from developers that are restricted for use in infrastructure improvements in the service area from which the fees were collected. This fund was created by authority of Bernalillo County Ordinance 95-16.

Open Space. To account for the financing and acquisition of open space. Financing is provided by a six-year .25 property tax mill levy by County voters on November 30, 2000.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015

	Special Revenue						
	Environmental Health	Health Care GRT	Valuation	Behavioral Health GRT	Fire Districts	Emergency Medical Services	Sheriff's Investigative Fund
ASSETS							
Cash and investments	$ 2,035,164	$ 5,185,977	$ 18,923,572	$ -	$ 730,740	$ 85,208	$ 903,015
Accounts receivable, net	591,318	2,347,387	-	36,715	-	12,965	-
Accrued interest receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Cash-restricted	-	-	-	-	-	-	-
Inventory	-	-	-	-	8,738	-	-
Advances to other funds	-	-	-	-	-	-	-
Total assets	$ 2,626,482	$ 7,533,364	$ 18,923,572	$ 36,715	$ 739,478	$ 98,173	$ 903,015
LIABILITIES							
Accounts payable	$ 284,680	$ 88,776	$ 25,346	$ -	$ 68,683	$ 12,024	$ -
Accrued payroll	-	10,857	144,698	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	284,680	99,633	170,044	-	68,683	12,024	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	123,926	474,422	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	8,738	-	-
Restricted	2,217,876	6,959,309	18,753,528	36,715	662,057	86,149	903,015
Total fund balances	2,217,876	6,959,309	18,753,528	36,715	670,795	86,149	903,015
Total liabilities, deferred inflows of resources, and fund balances	$ 2,626,482	$ 7,533,364	$ 18,923,572	$ 36,715	$ 739,478	$ 98,173	$ 903,015

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2015

	Special Revenue						
	Law Enforcement Protection	Farm and Range	County Indigent	Clerk's Recording & Filing	Housing-Voucher	Department of Substance Abuse	Special Revenue Total
ASSETS							
Cash and investments	$ 426,350	$ 876	$ 368,292	$ 968,522	$ 2,253,382	$ 1,670,636	$ 33,551,734
Accounts receivable, net	-	-	2,055,227	-	76,990	54,167	5,174,769
Accrued interest receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	1,465	-	1,465
Cash-restricted	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	8,738
Advances to other funds	-	-	-	-	-	-	-
Total assets	$ 426,350	$ 876	$ 2,423,519	$ 968,522	$ 2,331,837	$ 1,724,803	$ 38,736,706
LIABILITIES							
Accounts payable	$ 7,707	$ -	$ 2,177,900	$ 11,404	$ 361,369	$ 5,627	$ 3,043,516
Accrued payroll	-	-	-	-	35,314	5,550	196,419
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	300,272	-	300,272
Total liabilities	7,707	-	2,177,900	11,404	696,955	11,177	3,540,207
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	-	-	-	-	-	-	598,348
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	8,738
Restricted	418,643	876	245,619	957,118	1,634,882	1,713,626	34,589,413
Total fund balances	418,643	876	245,619	957,118	1,634,882	1,713,626	34,598,151
Total liabilities, deferred inflows of resources, and fund balances	$ 426,350	$ 876	$ 2,423,519	$ 968,522	$ 2,331,837	$ 1,724,803	$ 38,736,706

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2015

	Debt Service								
	General Obligation Bond Debt Service	Series 1996B Debt Service	Series 1996B Reserve	Series 1997 Debt Service	Series 1997 Reserve	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve
ASSETS									
Cash and investments	$ 12,966,734	$ 39,812	$ -	$ 2,324	$ -	$ 16,379	$ -	$ 27,860	$ -
Accounts receivable, net	1,195,580	-	-	-	-	-	-	-	-
Accrued interest receivable	4,919	82,950	-	22,228	-	68,894	-	1,759	-
Due from other funds	-	-	-	-	-	-	-	-	-
Cash-restricted	-	-	5,438,448	-	1,693,500	-	4,615,582	-	4,933,749
Inventory	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-
Total assets	$ 14,167,233	$ 122,762	$ 5,438,448	$ 24,552	$ 1,693,500	$ 85,273	$ 4,615,582	$ 29,619	$ 4,933,749
LIABILITIES									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue	1,015,565	-	-	-	-	-	-	-	-
FUND BALANCES									
Nonspendable	-	-	5,438,448	-	1,693,500	-	4,615,582	-	4,933,749
Restricted	13,151,668	122,762	-	24,552	-	85,273	-	29,619	-
Total fund balances	13,151,668	122,762	5,438,448	24,552	1,693,500	85,273	4,615,582	29,619	4,933,749
Total liabilities, deferred inflows of resources, and fund balances	$ 14,167,233	$ 122,762	$ 5,438,448	$ 24,552	$ 1,693,500	$ 85,273	$ 4,615,582	$ 29,619	$ 4,933,749

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2015

	Debt Service					Capital Projects			
	Refunding Series 2010A Service	Refunding Series 2010A Reserve	Refunding Series 2010B Debt Service	Refunding Series 2010B Debt Reserve	Debt Service Total	Impact Fees	Open Space	Capital Projects Total	Total Nonmajor Governmental Funds
ASSETS									
Cash and investments	$ 147,192	$ -	$ 3,624	$ -	$ 13,203,925	$ 4,157,234	$ 2,390,621	$ 6,547,855	$ 53,303,514
Accounts receivable, net	-	-	-	-	1,195,580	-	36,821	36,821	6,407,170
Accrued interest receivable	371	-	57	-	181,178	1,473	-	1,473	182,651
Due from other funds	-	-	-	-	-	-	-	-	1,465
Cash-restricted	-	900,000	-	159,419	17,740,698	-	-	-	17,740,698
Inventory	-	-	-	-	-	-	-	-	8,738
Advances to other funds	-	-	1,340,000	-	1,340,000	-	-	-	1,340,000
Total assets	$ 147,563	$ 900,000	$ 1,343,681	$ 159,419	$ 33,661,381	$ 4,158,707	$ 2,427,442	$ 6,586,149	$ 78,984,236
LIABILITIES									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,189	$ 30,189	$ 3,073,705
Accrued payroll	-	-	-	-	-	-	22,154	22,154	218,573
Due to other funds	-	-	-	-	-	-	-	-	300,272
Total liabilities	-	-	-	-	-	-	52,343	52,343	3,592,550
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue	-	-	-	-	1,015,565	-	35,238	35,238	1,649,151
FUND BALANCES									
Nonspendable	-	900,000	1,340,000	159,419	19,080,698	-	-	-	19,089,436
Restricted	147,563	-	3,681	-	13,565,118	4,158,707	2,339,861	6,498,568	54,653,099
Total fund balances	147,563	900,000	1,343,681	159,419	32,645,816	4,158,707	2,339,861	6,498,568	73,742,535
Total liabilities, deferred inflows of resources, and fund balances	$ 147,563	$ 900,000	$ 1,343,681	$ 159,419	$ 33,661,381	$ 4,158,707	$ 2,427,442	$ 6,586,149	$ 78,984,236

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended June 30, 2015

	Special Revenue						
	Environmental Health	Health Care GRT	Valuation	Behavioral Health GRT	Fire Districts	Energency Medical Services	Sheriff's Investigative Fund
REVENUES							
Taxes:							
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales	2,845,054	10,891,665	-	36,715	-	-	-
Intergovernmental:							
Federal	-	-	-	-	-	-	559,820
State	-	-	-	-	1,243,426	136,100	26,658
Other	-	-	-	-	-	-	-
Fees for services	-	-	5,806,668	-	-	-	-
Investment income	-	-	-	-	-	-	-
Miscellaneous	-	-	1,000	-	-	31,116	-
Total revenues	2,845,054	10,891,665	5,807,668	36,715	1,243,426	167,216	586,478
EXPENDITURES							
Current:							
General government	-	-	3,668,789	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	999,807	132,853	142,621
Health and welfare	759,793	8,814,249	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	147,797	16,510	6,210	-	65,143	-	346,022
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Total expenditures	907,590	8,830,759	3,674,999	-	1,064,950	132,853	488,643
Excess (deficiency) of revenues over (under) expenditures	1,937,464	2,060,906	2,132,669	36,715	178,476	34,363	97,835
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	(1,627,594)	(1,193,850)	(299,355)	-	-	-	-
Sale of capital assets	-	-	-	-	6,034	-	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,627,594)	(1,193,850)	(299,355)	-	6,034	-	-
Net changes in fund balances	309,870	867,056	1,833,314	36,715	184,510	34,363	97,835
Fund balances - beginning	1,908,006	6,092,253	16,920,214	-	486,285	51,786	805,180
Fund balances - ending	$ 2,217,876	$ 6,959,309	$ 18,753,528	$ 36,715	$ 670,795	$ 86,149	$ 903,015

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
For The Year Ended June 30, 2015

	Special Revenue						
	Law Enforcement Protection	Farm and Range	County Indigent	Clerk's Recording & Filing	Housing-Voucher	Department of Substance Abuse	Special Revenue Total
REVENUES							
Taxes:							
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales	-	-	12,151,146	-	-	-	25,924,580
Intergovernmental:							
Federal	-	103	-	-	12,992,653	-	13,552,576
State	212,150	-	-	-	-	-	1,618,334
Other	-	-	-	-	212,682	872,605	1,085,287
Fees for services	187,554	-	-	652,934	495,322	-	7,142,478
Investment income	-	-	-	-	376	-	376
Miscellaneous	-	-	-	-	203,946	6,000	242,062
Total revenues	399,704	103	12,151,146	652,934	13,904,979	878,605	49,565,693
EXPENDITURES							
Current:							
General government	-	-	-	642,865	-	-	4,311,654
Public works	-	-	-	-	-	-	-
Public safety	460,557	-	-	-	-	348,410	2,084,248
Health and welfare	-	-	12,208,862	-	13,553,779	-	35,336,683
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	581,682
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-
Total expenditures	460,557	-	12,208,862	642,865	13,553,779	348,410	42,314,267
Excess (deficiency) of revenues over (under) expenditures	(60,853)	103	(57,716)	10,069	351,200	530,195	7,251,426
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(3,120,799)
Sale of capital assets	-	-	-	-	-	-	6,034
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(3,114,765)
Net changes in fund balances	(60,853)	103	(57,716)	10,069	351,200	530,195	4,136,661
Fund balances - beginning	479,496	773	303,335	947,049	1,283,682	1,183,431	30,461,490
Fund balances - ending	$ 418,643	$ 876	$ 245,619	$ 957,118	$ 1,634,882	$ 1,713,626	$ 34,598,151

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
For The Year Ended June 30, 2015

	Debt Service								
	General Obligation Bond Debt Service	Series 1996B Debt Service	Series 1996B Reserve	Series 1997 Debt Service	Series 1997 Reserve	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Refunding Series 2005 Debt Service	Series 2005 Reserve
REVENUES									
Taxes:									
Property	$ 18,505,896	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales	-	-	-	-	-	-	-	-	-
Intergovernmental:									
Federal	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-	-
Investment income	21,716	332,004	-	88,946	-	275,700	-	20,218	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	18,527,612	332,004	-	88,946	-	275,700	-	20,218	-
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	15,635,000	2,440,000	-	1,000,000	-	1,850,000	-	1,355,000	-
Interest	4,208,198	2,337,078	-	247,250	-	1,882,457	-	1,900,188	-
Bond issuance costs	230,978	-	-	-	-	-	-	-	-
Total expenditures	20,074,176	4,777,078	-	1,247,250	-	3,732,457	-	3,255,188	-
Excess (deficiency) of revenues over (under) expenditures	(1,546,564)	(4,445,074)	-	(1,158,304)	-	(3,456,757)	-	(3,234,970)	-
OTHER FINANCING SOURCES (USES)									
Transfers in	1,437,088	4,445,333	-	1,158,341	-	3,456,908	-	3,255,188	-
Transfers out	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Refunding bonds issued	14,010,000	-	-	-	-	-	-	-	-
Premium on bonds issued	929,563	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	(11,186,207)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	5,190,444	4,445,333	-	1,158,341	-	3,456,908	-	3,255,188	-
Net changes in fund balances	3,643,880	259	-	37	-	151	-	20,218	-
Fund balances - beginning	9,507,788	122,503	5,438,448	24,515	1,693,500	85,122	4,615,582	9,401	4,933,749
Fund balances - ending	$ 13,151,668	$ 122,762	$ 5,438,448	$ 24,552	$ 1,693,500	$ 85,273	$ 4,615,582	$ 29,619	$ 4,933,749

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
For The Year Ended June 30, 2015

	Debt Service					Capital Projects			
	Refunding Series 2010A Debt Service	Refunding Series 2010A Debt Reserve	Refunding Series 2010B Debt Service	Refunding Series 2010B Debt Reserve	Debt Service Total	Impact Fees	Open Space	Capital Projects Total	Total Nonmajor Governmental Funds
REVENUES									
Taxes:									
Property	$ -	$ -	$ -	$ -	$ 18,505,896	$ -	$ 6,202	$ 6,202	$ 18,512,098
Sales	-	-	-	-	-	-	-	-	25,924,580
Intergovernmental:									
Federal	-	-	-	-	-	-	-	-	13,552,576
State	-	-	-	-	-	-	-	-	1,618,334
Other	-	-	-	-	-	-	-	-	1,085,287
Fees for services	-	-	-	-	-	501,530	-	501,530	7,644,008
Investment income	3,959	-	620	-	743,163	17,910	-	17,910	761,449
Miscellaneous	-	-	54,138	-	54,138	-	11,065	11,065	307,265
Total revenues	3,959	-	54,758	-	19,303,197	519,440	17,267	536,707	69,405,597
EXPENDITURES									
Current:									
General government	-	-	-	-	-	15,570	-	15,570	4,327,224
Public works	-	-	-	-	-	609,272	504,538	1,113,810	1,113,810
Public safety	-	-	-	-	-	-	-	-	2,084,248
Health and welfare	-	-	-	-	-	-	-	-	35,336,683
Culture and recreation	-	-	-	-	-	-	508,775	508,775	508,775
Capital outlay	-	-	-	-	-	856,809	120,481	977,290	1,558,972
Debt service:									
Principal	1,020,000	-	65,000	-	23,365,000	-	-	-	23,365,000
Interest	173,850	-	54,137	-	10,803,158	-	-	-	10,803,158
Bond issuance cost	-	-	-	-	230,978	-	-	-	230,978
Total expenditures	1,193,850	-	119,137	-	34,399,136	1,481,651	1,133,794	2,615,445	79,328,848
Excess (deficiency) of revenues over (under) expenditures	(1,189,891)	-	(64,379)	-	(15,095,939)	(962,211)	(1,116,527)	(2,078,738)	(9,923,251)
OTHER FINANCING SOURCES (USES)									
Transfers in	1,193,850	-	-	-	14,946,708	-	600,000	600,000	15,546,708
Transfers out	-	-	-	-	-	-	-	-	(3,120,799)
Sale of capital assets	-	-	-	-	-	-	-	-	6,034
Refunding bonds issued	-	-	-	-	14,010,000	-	-	-	14,010,000
Premium on bonds issued	-	-	-	-	929,563	-	-	-	929,563
Payment to refunded bond escrow agent	-	-	-	-	(11,186,207)	-	-	-	(11,186,207)
Total other financing sources (uses)	1,193,850	-	-	-	18,700,064	-	600,000	600,000	16,185,299
Net changes in fund balances	3,959	-	(64,379)	-	3,604,125	(962,211)	(516,527)	(1,478,738)	6,262,048
Fund balances - beginning	143,604	900,000	1,408,060	159,419	29,041,691	5,120,918	2,856,388	7,977,306	67,480,487
Fund balances - ending	$ 147,563	$ 900,000	$ 1,343,681	$ 159,419	$ 32,645,816	$ 4,158,707	$ 2,339,861	$ 6,498,568	$ 73,742,535

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
ENVIRONMENTAL HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	$ 2,540,000	$ 2,540,000	$ 2,853,444	$ 313,444
Prior year cash balance budget	445,335	445,335		
Total budget	2,985,335	2,985,335		
Expenditures:				
Health and welfare:				
Solid waste	984,717	384,335	381,221	3,114
Operations and maintenance	-	187,595	115,480	72,115
Planning and geo resources	13,434	311,814	182,198	129,616
Zoning, building and environmental	96,231	96,231	-	96,231
Capital outlay	156,866	243,219	142,563	100,656
Intergovernmental capital outlay	106,493	134,547	6,027	128,520
Total expenditures	1,357,741	1,357,741	827,489	530,252
Other financing uses:				
Transfers out	1,627,594	1,627,594	1,627,594	-
Total expenditures and other financing uses	2,985,335	2,985,335	2,455,083	530,252
Excess of revenues over expenditures and other financing uses			$ 398,361	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 398,361	
Increase (decrease) in assets:				
Accounts receivable			34,747	
(Increase) decrease in liabilities:				
Accounts payable			(80,101)	
Deferred inflows			(43,137)	
Net change in fund balances - GAAP basis			309,870	
Fund balance-beginning			1,908,006	
Fund balance-ending - GAAP basis			$ 2,217,876	

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
1/16 HEALTH CARE GRT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	$ 10,100,000	$ 10,100,000	$ 10,741,422	$ 641,422
Total revenues	10,100,000	10,100,000	10,741,422	641,422
Other financing sources:				
Transfer In	150,595	150,595	-	(150,595)
Total revenues and other financing sources	10,250,595	10,250,595	10,741,422	490,827
Prior year cash balance budget	4,053,757	4,053,757		
Total budget	14,304,352	14,304,352		
Expenditures:				
Health and welfare:				
Operating expenses	12,896,436	12,896,436	9,357,791	3,538,645
Public safety:				
Operating expenses	106,777	106,777	-	106,777
Capital outlay	107,289	107,289	92,898	14,391
Total expenditures	13,110,502	13,110,502	9,450,689	3,659,813
Other financing uses:				
Operating transfers out	1,193,850	1,193,850	1,193,850	-
Total expenditures and other financing uses	14,304,352	14,304,352	10,644,539	3,659,813
Excess of revenues and other financing sources over expenditures and other financing uses			$ 96,883	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 96,883	
Increase (decrease) in assets:				
Accounts receivable			306,822	
(Increase) decrease in liabilities:				
Accounts payable			623,784	
Deferred inflows			(156,579)	
Accrued payroll			(3,854)	
Net change in fund balances - GAAP basis			867,056	
Fund balance-beginning			6,092,253	
Fund balance-ending - GAAP basis			$ 6,959,309	

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
VALUATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees for services	$ 5,600,000	$ 5,600,000	$ 5,806,668	$ 206,668
Miscellaneous	-	-	1,000	1,000
Total revenues	5,600,000	5,600,000	5,807,668	207,668
Prior year cash balance budget	213,850	213,850		
Total budget	5,813,850	5,813,850		
Expenditures:				
General government:				
Operating expenditures	5,514,494	5,508,285	3,719,636	1,788,649
Capital outlay	-	6,210	6,210	-
Total expenditures	5,514,494	5,514,495	3,725,846	1,788,649
Other financing uses:				
Transfers out	299,356	299,355	299,355	-
Total expenditures and other financing uses	5,813,850	5,813,850	4,025,201	1,788,649
Excess of revenues over expenditures and other financing uses			$ 1,782,467	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 1,782,467	
(Increase) decrease in liabilities:				
Accounts payable			80,692	
Accrued payroll			(29,845)	
Net change in fund balances - GAAP basis			1,833,314	
Fund balance-beginning			16,920,214	
Fund balance-ending - GAAP basis			$ 18,753,528	

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
BEHAVIORAL HEALTH GRT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total revenues	$ -	$ -	$ -	$ -
Expenditures:				
Total expenditures	-	-	-	-
Excess of revenues over expenditures			$ -	
Budgetary compliance - non GAAP financial statement reconciliation:				
Net changes in fund balance - budget to actual			$ -	
Increase (decrease) in assets:				
Accounts receivable			36,715	
Net changes in fund balance - GAAP basis			36,715	
Beginning fund balance			-	
Ending fund balance - GAAP basis			$ 36,715	

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
FIRE DISTRICTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
Fire District #1	$ 64,751	$ 81,770	$ 81,770	$ -
Fire District #2	89,418	112,921	112,921	-
Fire District #3	64,751	81,770	81,770	-
Fire District #4	64,751	81,770	81,770	-
Fire District #5	64,751	81,770	81,770	-
Fire District #6	114,085	144,072	144,072	-
Fire District #8	89,418	112,921	112,921	-
Fire District #9	64,751	81,770	81,770	-
Fire District #10	64,751	81,770	81,770	-
Fire District #11	89,418	112,921	112,921	-
Fire District #12	89,418	89,418	106,431	17,013
Fire District #13	64,751	81,770	81,770	-
Fire administration	64,751	81,770	81,770	-
Total revenues	989,765	1,226,413	1,243,426	17,013
Other financing sources:				
Sale of capital assets	-	-	6,034	6,034
Total revenues and other financing sources	989,765	1,226,413	1,249,460	23,047
Prior year cash balance budget	390,120	390,120		
Total budget	1,379,885	1,616,533		
Expenditures:				
Public safety:				
Fire District #1	67,435	59,572	56,386	3,186
Fire District #2	137,034	198,997	139,347	59,650
Fire District #3	65,932	59,035	52,672	6,363
Fire District #4	71,677	49,441	47,208	2,233
Fire District #5	67,288	46,899	37,814	9,085
Fire District #6	118,397	105,445	91,632	13,813
Fire District #8	98,700	216,045	159,038	57,007
Fire District #9	66,446	71,636	42,425	29,211
Fire District #10	67,186	47,294	34,970	12,324
Fire District #11	93,566	73,593	52,918	20,675
Fire District #12	307,273	310,113	35,866	274,247
Fire District #13	86,896	68,632	45,323	23,309
Fire administration	66,912	244,688	173,439	71,249
Capital outlay	65,143	65,143	65,143	-
Total expenditures	1,379,885	1,616,533	1,034,181	582,352
Excess of revenues and other financing sources over expenditures			$ 215,279	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 215,279	
(Increase) decrease in liabilities:				
Accounts payable			(30,769)	
Net change in fund balances - GAAP basis			184,510	
Fund balance-beginning			486,285	
Fund balance-ending - GAAP basis			$ 670,795	

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
EMERGENCY MEDICAL SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$ 136,250	$ 136,100	$ 136,100	$ -
Miscellaneous	-	31,116	31,116	-
Total revenues	136,250	167,216	167,216	-
Prior year cash balance budgeted	74,364	74,364		
Total budget	210,614	241,580		
Expenditures:				
Public safety:				
Fire District #1	45,172	76,788	72,293	4,495
Fire District #12	121	120	-	120
Superior Ambulance	22,121	22,621	20,946	1,675
Canoncito Ambulance	17,491	30,192	24,230	5,962
Lifeguard Ambulance	15,000	7,700	-	7,700
Isleta Pueblo Ambulance	17,358	20,908	18,162	2,746
Med-Flight Air Ambulance	32,176	16,576	5,562	11,014
Albuquerque Ambulance	46,175	46,675	9,102	37,573
Aircare I International	15,000	20,000	-	20,000
Total expenditures	210,614	241,580	150,295	91,285
Excess of revenues over expenditures			$ 16,921	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 16,921	
(Increase) decrease in liabilities:				
Accounts payable			17,442	
Net change in fund balances - GAAP basis			34,363	
Fund balance-beginning			51,786	
Fund balance-ending - GAAP basis			$ 86,149	

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
LAW ENFORCEMENT PROTECTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$ 226,200	$ 226,200	$ 212,150	$ (14,050)
Fees for services	110,000	110,000	187,554	77,554
Total revenues	336,200	336,200	399,704	63,504
Prior year cash balance budget	491,925	455,850		
Total budget	828,125	792,050		
Expenditures:				
Public safety:				
Operating expenditures	785,603	674,528	370,492	304,036
Capital outlay	42,522	117,522	101,926	15,596
Total expenditures	828,125	792,050	472,418	319,632
Deficiency of revenues over expenditures			$ (72,714)	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ (72,714)	
(Increase) decrease in liabilities:				
Accounts payable			11,861	
Net change in fund balances - GAAP basis			(60,853)	
Fund balance-beginning			479,496	
Fund balance-ending - GAAP basis			$ 418,643	

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
FARM AND RANGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$ 175	$ 175	$ 103	$ (72)
Total budget	175	175		
Expenditures:				
Public works:				
Operating expenditures	175	175	-	175
Total expenditures	175	175	-	175
Excess of revenues over expenditures			$ 103	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 103	
Net change in fund balances - GAAP basis			103	
Fund balance-beginning			773	
Fund balance-ending - GAAP basis			$ 876	

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
COUNTY INDIGENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ -
Prior year cash balance budget	203,135	203,135		
Total budget	1,203,135	1,203,135		
Expenditures:				
Health and welfare:				
Operating expenditures	1,203,135	1,203,135	882,710	320,425
Total expenditures	1,203,135	1,203,135	882,710	320,425
Excess of revenues over expenditures			$ 117,290	

Budgetary compliance - GAAP financial statement reconciliation:

Net change in fund balances - budget to actual	$ 117,290
Increase (decrease) in assets:	
Accounts receivable	131,598
(Increase) decrease in liabilities:	
Accounts payable	(306,604)
Net change in fund balances - GAAP basis	(57,716)
Fund balance-beginning	303,335
Fund balance-ending - GAAP basis	$ 245,619

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
COUNTY CLERK RECORDING AND FILING FEES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees for services	$ 980,000	$ 980,000	$ 652,934	$ (327,066)
Prior year cash balance budget	255,514	255,514		
Total budget	1,235,514	1,235,514		
Expenditures:				
General government:				
Operating expenditures	1,235,514	1,235,514	645,982	589,532
Total expenditures	1,235,514	1,235,514	645,982	589,532
Excess of revenues over expenditures			$ 6,952	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 6,952	
(Increase) decrease in liabilities:				
Accounts payable			3,117	
Net change in fund balances - GAAP basis			10,069	
Fund balance-beginning			947,049	
Fund balance-ending - GAAP basis			$ 957,118	

COUNTY OF BERNALILLO, NEW MEXICO
SPECIAL REVENUE FUND
DEPARTMENT OF SUBSTANCE ABUSE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$ 800,000	$ 800,000	$ 872,605	$ 72,605
Miscellaneous	8,000	8,000	6,000	(2,000)
Total revenues	808,000	808,000	878,605	70,605
Prior year cash balance budget	470,777	470,777		
Total budget	1,278,777	1,278,777		
Expenditures:				
Public safety:				
Operating expenditures	1,278,777	1,278,777	365,702	913,075
Total expenditures	1,278,777	1,278,777	365,702	913,075
Excess of revenues over expenditures			$ 512,903	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 512,903	
(Increase) decrease in liabilities:				
Accounts payable			18,828	
Accrued payroll			(1,536)	
Net change in fund balances - GAAP basis			530,195	
Fund balance-beginning			1,183,431	
Fund balance-ending - GAAP basis			$ 1,713,626	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
GENERAL OBLIGATION BONDS DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	$ 17,216,984	$ 17,216,984	$ 18,485,686	$ 1,268,702
Investment income	-	-	18,769	18,769
Total revenues	17,216,984	17,216,984	18,504,455	1,287,471
Other financing sources:				
General obligation bonds issued	-	14,010,000	14,010,000	-
Premium	-	929,562	929,562	-
Transfers in	-	1,013,708	1,437,089	423,381
Total revenues and other financing sources	17,216,984	33,170,254	34,881,106	1,710,852
Prior year cash balance budget	(878,921)	(2,021,934)		
Total budget	16,338,063	31,148,320		
Expenditures:				
Debt service:				
Principal	12,150,000	15,635,000	15,635,000	-
Interest	4,188,063	4,208,198	4,208,198	-
Bond issuance cost	-	118,915	118,915	-
Total expenditures	16,338,063	19,962,113	19,962,113	-
Other financing uses:				
Payment to bond escrow agent	-	11,186,207	11,186,207	-
Total expenditures and other financing uses	16,338,063	31,148,320	31,148,320	-
Excess of revenues and other financing sources over expenditures and other financing uses			$ 3,732,786	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 3,732,786	
Underwriters discount included in GAAP financials			(112,063)	
Increase (decrease) in assets:				
Property taxes receivable			66,556	
Interest receivable			2,947	
(Increase) decrease in liabilities:				
Deferred Inflows			(46,346)	
Net change in fund balances - GAAP basis			3,643,880	
Fund balance-beginning			9,507,788	
Fund balance-ending - GAAP basis			$ 13,151,668	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
SERIES 1996B
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	$ 331,745	$ 331,745	$ 331,998	$ 253
Other financing sources:				
Transfers in	4,445,333	4,445,333	4,445,333	-
Total revenues and other financing sources	4,777,078	4,777,078	4,777,331	253
Expenditures:				
Debt service:				
Principal	2,440,000	2,440,000	2,440,000	-
Interest	2,337,078	2,337,078	2,337,078	-
Total expenditures	4,777,078	4,777,078	4,777,078	-
Excess of revenues and other financing sources over expenditures			$ 253	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 253	
Increase (decrease) in assets:				
Interest receivable			6	
Net change in fund balances - GAAP basis			259	
Fund balance-beginning			122,503	
Fund balance-ending - GAAP basis			$ 122,762	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
SERIES 1997
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	$ 88,909	$ 88,909	$ 88,946	$ 37
Other financing sources:				
Transfers in	1,158,341	1,158,341	1,158,341	-
Total revenues and other financing sources	1,247,250	1,247,250	1,247,287	37
Expenditures:				
Debt service:				
Principal	1,000,000	1,000,000	1,000,000	-
Interest	247,250	247,250	247,250	-
Total expenditures	1,247,250	1,247,250	1,247,250	-
Excess of revenues and other financing sources over expenditures			$ 37	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 37	
Net change in fund balances - GAAP basis			37	
Fund balance-beginning			24,515	
Fund balance-ending - GAAP basis			$ 24,552	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
REFUNDING SERIES 1998
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	$ 275,550	$ 275,550	$ 275,698	$ 148
Other financing sources:				
Transfers in	3,456,908	3,456,908	3,456,908	-
Total revenues and other financing sources	3,732,458	3,732,458	3,732,606	148
Expenditures:				
Debt service:				
Principal	1,850,000	1,850,000	1,850,000	-
Interest	1,882,458	1,882,458	1,882,458	-
Total expenditures	3,732,458	3,732,458	3,732,458	-
Excess of revenues and other financing sources over expenditures			$ 148	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 148	
Increase (decrease) in assets:				
Interest receivable			3	
Net change in fund balances - GAAP basis			151	
Fund balance-beginning			85,122	
Fund balance-ending - GAAP basis			$ 85,273	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
REFUNDING SERIES 2005
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	$ -	$ -	$ 18,461	$ 18,461
Other financing sources:				
Transfers in	3,255,188	3,255,188	3,255,188	-
Total revenues and other financing sources	3,255,188	3,255,188	3,273,649	18,461
Expenditures:				
Debt service:				
Principal	1,355,000	1,355,000	1,355,000	-
Interest	1,900,188	1,900,188	1,900,188	-
Total expenditures	3,255,188	3,255,188	3,255,188	-
Excess of revenues and other financing sources over expenditures			$ 18,461	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ 18,461	
Increase (decrease) in assets:				
Interest receivable			1,757	
Net change in fund balances - GAAP basis			20,218	
Fund balance-beginning			9,401	
Fund balance-ending - GAAP basis			$ 29,619	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
REFUNDING SERIES 2010A
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	$ -	$ -	$ 3,896	$ 3,896
Other financing sources:				
Transfers in	1,193,850	1,193,850	1,193,850	-
Total revenues and other financing sources	1,193,850	1,193,850	1,197,746	3,896
Prior year cash balance budget	300,000	300,000		
Total budget	1,493,850	1,493,850		
Expenditures:				
Debt service:				
Principal	1,020,000	1,020,000	1,020,000	-
Interest	173,850	173,850	173,850	-
Total expenditures	1,193,850	1,193,850	1,193,850	-
Excess of revenues and other financing sources over expenditures			$ 3,896	

Budgetary compliance - GAAP financial statement reconciliation:

Net change in fund balances - budget to actual	$ 3,896
Increase (decrease) in assets:	
Interest receivable	63
Net change in fund balances - GAAP basis	3,959
Fund balance-beginning	143,604
Fund balance-ending - GAAP basis	$ 147,563

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
REFUNDING SERIES 2010B
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	$ -	$ -	$ 595	$ 595
Miscellaneous	119,138	119,138	54,138	(65,000)
Total revenues	119,138	119,138	54,733	(64,405)
Prior year cash balance budget	-	-		
Total budget	119,138	119,138		
Expenditures:				
Debt service:				
Principal	65,000	65,000	65,000	-
Interest	54,138	54,138	54,137	1
Total expenditures	119,138	119,138	119,137	1
Deficiency of revenues over expenditures			$ (64,404)	
Budgetary compliance - GAAP financial statement reconciliation:				
Net change in fund balances - budget to actual			$ (64,404)	
Increase (decrease) in assets:				
Accounts receivable			25	
Net change in fund balances - GAAP basis			(64,379)	
Fund balance-beginning			1,408,060	
Fund balance-ending - GAAP basis			$ 1,343,681	

COUNTY OF BERNALILLO, NEW MEXICO

DESCRIPTION OF ENTERPRISE FUNDS

Enterprise funds are used to account for operations (1) that are financial and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges; and (2) when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Solid Waste. To account for the operations of the Solid Waste Program. All activities necessary to operate the program are accounted for in this fund, including, but not limited to, administration, operations, and financing.

The *Bernalillo County Housing Authority* accounts for the provision of administrative services to the County's HUD Section 8 Annual Contribution Contract, No. FW-5325; property management services to the Bernalillo County Housing and Redevelopment Corporation; and for the costs of contracting for the future construction of other housing projects of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, rental contract negotiation, and collection.

Seybold Village 21 Units - Handicapped. To account for the construction and operations of Seybold Village 21 Units Handicapped Housing Project. All activities necessary to construct and operate the project are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing, and construction.

Regional Juvenile Detention Center. To account for the operations of the Regional Juvenile Detention Center. All activities necessary to operate the program are accounted for in this fund, including, but not limited to, administration, operations, and financing.

El Centro Familiar. To account for the operations of the El Centro Familiar housing project. All activities necessary to operate the project are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, and related debt service.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2015

	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	Totals
ASSETS						
Current assets:						
Cash and investments	$ 2,734,284	$ 2,232,854	$ 220,815	$ 574,228	$ 991,592	$ 6,753,773
Accounts receivable, net	1,679,353	209,140	-	23,751	4,958	1,917,202
Accrued interest receivable	-	58	-	-	-	58
Due from other funds	-	394,397	81,716	-	-	476,113
Total current assets	4,413,637	2,836,449	302,531	597,979	996,550	9,147,146
Noncurrent assets:						
Capital assets:						
Land	34,000	159,000	205,500	-	36,852	435,352
Land Improvements	-	-	185,860	-	-	185,860
Buildings	721,780	1,062,868	2,093,428	-	2,682,124	6,560,200
Equipment, machinery, and furniture	1,158,471	261,478	33,740	-	12,205	1,465,894
Less accumulated depreciation	(1,443,310)	(827,254)	(1,817,828)	-	(1,590,194)	(5,678,586)
Total noncurrent assets	470,941	656,092	700,700	-	1,140,987	2,968,720
Total assets	$ 4,884,578	$ 3,492,541	$ 1,003,231	$ 597,979	$ 2,137,537	$ 12,115,866
DEFERRED OUTFLOWS OF RESOURCES						
Changes in pension assumptions	4,687	4,536	454	5,444	-	15,121
Deferred outflows of pensions	79,038	76,489	7,649	91,787	-	254,963
Total deferred outflows of resources	$ 83,725	$ 81,025	$ 8,103	$ 97,231	$ -	$ 270,084
LIABILITIES						
Current liabilities:						
Accounts payable and other current liabilities	$ 321,070	$ 96,042	$ 20,501	$ 133,493	$ 15,602	$ 586,708
Compensated absences	7,471	23,601	401	6,844	-	38,317
Accrued payroll	30,885	33,804	2,587	34,531	-	101,807
Due to other funds	-	83,181	86,750	-	7,375	177,306
Unearned revenue	1,228,784	-	1,337	-	2,351	1,232,472
Total current liabilities	1,588,210	236,628	111,576	174,868	25,328	2,136,610
Noncurrent liabilities:						
Compensated absences	75,550	238,630	4,054	69,199	-	387,433
Deposits held in trust for others		-	4,453	-	10,483	14,936
Net pension liability	506,953	490,599	49,060	588,719	-	1,635,331
Advance from other funds	-	-	-	-	1,340,000	1,340,000
Total noncurrent liabilities	582,503	729,229	57,567	657,918	1,350,483	3,377,700
Total liabilities	2,170,713	965,857	169,143	832,786	1,375,811	5,514,310
DEFERRED INFLOWS OF RESOURCES						
Changes in pension assumptions	162,476	7,211	721	188,682	-	359,090
Difference in pension earnings	7,452	157,235	15,724	8,654	-	189,065
Total deferred inflows of resources	169,928	164,446	16,445	197,336	-	548,155
NET POSITION						
Net investment in capital assets	470,941	656,092	700,700	-	1,140,987	2,968,720
Unrestricted (deficit)	2,156,721	1,787,171	125,046	(334,912)	(379,261)	3,354,765
Total net position	$ 2,627,662	$ 2,443,263	$ 825,746	$ (334,912)	$ 761,726	$ 6,323,485

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2015

	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	Totals
Operating revenues:						
Administrative and service fees	$ 5,377,641	$ 484,734	$ -	$ 1,062,224	$ -	$ 6,924,599
Rental income	-	20,306	47,539	-	195,166	263,011
Other income	95,922	44,588	48,334	-	8,993	197,837
Total operating revenues	5,473,563	549,628	95,873	1,062,224	204,159	7,385,447
Operating expenses:						
Salaries and wages	628,706	621,406	49,369	755,889	1,032	2,056,402
Contractual services	3,934,198	236,881	11,835	119,463	2,313	4,304,690
Materials and supplies	16,342	54,298	6,855	153,011	12,045	242,551
Other services and charges	261,529	105,403	23,902	54,376	63,188	508,398
Landfill expenses	366	-	-	-	-	366
Miscellaneous expense	-	-	-	-	54,071	54,071
Depreciation	47,140	57,055	60,687	-	105,294	270,176
Total operating expenses	4,888,281	1,075,043	152,648	1,082,739	237,943	7,436,654
Operating income (loss)	585,282	(525,415)	(56,775)	(20,515)	(33,784)	(51,207)
Non-operating revenues:						
Interest income	-	920	38	-	171	1,129
Grants - subsidies	176,000	532,896	-	-	101,628	810,524
Total nonoperating revenue	176,000	533,816	38	-	101,799	811,653
Income (loss) before contributions and transfers	761,282	8,401	(56,737)	(20,515)	68,015	760,446
Capital-grant subsidies	-	-	16,727	-	-	16,727
Capital contributions - capital assets	-	-	19,834	-	-	19,834
Transfers in	-	-	-	-	119,137	119,137
Change in net position	761,282	8,401	(20,176)	(20,515)	187,152	916,144
Total net position - beginning	2,476,087	3,024,900	904,925	393,649	574,574	7,374,135
Prior period adjustment	(609,707)	(590,038)	(59,003)	(708,046)	-	(1,966,794)
Total net position - beginning as restated	1,866,380	2,434,862	845,922	(314,397)	574,574	5,407,341
Total net position (deficit) - ending	$ 2,627,662	$ 2,443,263	$ 825,746	$ (334,912)	$ 761,726	$ 6,323,485

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2015

	Business-type Activities Enterprise Funds					
	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	Totals
Cash flows from operating activities:						
Receipts from administration and service fees	$ 5,294,421	$ 406,446	$ -	$ 1,063,543	$ -	$ 6,764,410
Receipts from rents	-	20,306	48,113	-	190,698	259,117
Receipts from other funds for goods and services	-	65,726	3,554	-	12,357	81,637
Payments to employees for services	(426,781)	(613,802)	(49,215)	(543,262)	(1,229)	(1,634,289)
Payments to vendors for goods and services	(4,411,158)	(349,179)	(33,886)	(532,741)	(134,360)	(5,461,324)
Payments to other funds for goods and services	-	(22,249)	(23,403)	-	(199,963)	(245,615)
Miscellaneous cash received	-	122,850	48,754	-	9,597	181,201
Net cash provided (used) by operating activities	456,482	(369,902)	(6,083)	(12,460)	(122,900)	(54,863)
Cash flows from noncapital financing activities:						
Operating grants/subsidies received	176,000	532,896	-	-	101,628	810,524
Contributions to other funds	-	-	-	-	(65,000)	(65,000)
Transfers in from other funds	-	-	-	-	119,137	119,137
Net cash provided by noncapital financing activities	176,000	532,896	-	-	155,765	864,661
Cash flows from capital and related financing activities:						
Acquisition of capital assets	(82,503)	-	-	-	-	(82,503)
Capital grants received	-	-	16,727	-	-	16,727
Net cash provided (used) by capital and related financing activities	(82,503)	-	16,727	-	-	(65,776)
Cash flows from investing activities:						
Interest received on investments	-	920	38	-	171	1,129
Net cash provided by investing activities	-	920	38	-	171	1,129
Net increase (decrease) in cash and cash equivalents	549,979	163,914	10,682	(12,460)	33,036	745,151
Cash and cash equivalents, beginning of year	2,184,305	2,068,940	210,133	586,688	958,556	6,008,622
Cash and cash equivalents, end of year	$ 2,734,284	$ 2,232,854	$ 220,815	$ 574,228	$ 991,592	$ 6,753,773
Reconciliation of operating income (loss) to net cash flows provided (used) by operating activities:						
Operating income (loss)	$ 585,282	$ (525,415)	$ (56,775)	$ (20,515)	$ (33,784)	$ (51,207)
Adjustments to reconcile operating income to net cash provided(used) by operating activities:						
Depreciation	47,140	57,055	60,687	-	105,294	270,176
Increase (decrease) in:						
Accounts receivable	42,229	(26)	15	1,320	2,770	46,308
Allowance for uncollectable accounts	(247,152)	-	-	-	(7,707)	(254,859)
Due from other funds	-	65,726	3,554	-	12,357	81,637
Unearned revenue	25,781	-	559	-	470	26,810
Accounts payable	5,772	48,693	(54)	15,422	(155,067)	(85,234)
Due to other funds	-	(8,450)	(14,691)	-	(47,837)	(70,978)
Tenants payable	-	-	420	-	604	1,024
Accrued compensated absences	13,617	8,181	1,768	10,113	-	33,679
Net pension liability, defered inflows and outflows	(16,187)	(15,666)	(1,566)	(18,800)	-	(52,219)
Net cash flows provided (used) by operating activities	$ 456,482	$ (369,902)	$ (6,083)	$ (12,460)	$ (122,900)	$ (54,863)
Noncash investing, capital, and financing activities:						
Land improvements	$ -	$ -	$ 19,834	$ -	$ -	$ 19,834

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
ENTERPRISE FUND
SOLID WASTE
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Customer billings	$ 4,687,663	$ 4,687,663	$ 4,857,377	$ 169,714
Transfer station fees	319,963	319,963	341,122	21,159
Miscellaneous	282,900	282,900	271,922	(10,978)
Total revenues	5,290,526	5,290,526	5,470,421	179,895
Prior year cash balance budget	1,171,232	1,171,232		
Total budget	6,461,758	6,461,758		
Expenses:				
Operating expenses	6,461,758	6,461,758	4,838,526	1,623,232
Excess of revenues over expenses			$ 631,895	
Budgetary compliance - GAAP financial statement reconciliation:				
Changes in net position - budget to actual			$ 631,895	
Increase (decrease) in assets:				
Accounts receivable			204,923	
(Increase) decrease in liabilities:				
Accounts payable			(1,542)	
Unearned revenue			(25,781)	
Accrued payroll			(3,643)	
Compensated absences			(13,617)	
Increase (decrease) in net pension liability, pension deferred Outflows and pension deferred inflows			16,187	
Depreciation			(47,140)	
Change in net position - GAAP basis			761,282	
Net position-beginning			2,476,087	
Prior period adjustment			(609,707)	
Net position-ending - GAAP basis			$ 2,627,662	

COUNTY OF BERNALILLO, NEW MEXICO
ENTERPRISE FUND
REGIONAL JUVENILE DETENTION CENTER
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees for services	$ 1,062,223	$ 1,062,223	$ 1,062,224	$ 1
Prior year cash balance budget	162,827	162,827		
Total budget	1,225,050	1,225,050		
Expenses:				
Operating expenses	1,225,050	1,225,050	1,083,554	141,496
Deficiency of revenues over expenses			$ (21,330)	
Budgetary compliance - GAAP financial statement reconciliation:				
Changes in net position - budget to actual			$ (21,330)	
(Increase) decrease in liabilities:				
Accounts payable			(6,155)	
Accrued payroll			(1,717)	
Compensated absences			(10,113)	
Increase (decrease) in net pension liability, pension deferred outflows and pension deferred inflows			18,800	
Change in net position - GAAP basis			(20,515)	
Net position-beginning			393,649	
Prior period adjustment			(708,046)	
Net position-ending - GAAP basis			$ (334,912)	

COUNTY OF BERNALILLO, NEW MEXICO

DESCRIPTION OF INTERNAL SERVICE FUNDS

Health Insurance Fund. To account for the operations of the self-insurance health programs. Bernalillo County adopted self-insurance programs effective July 2014. The County maintains insurance programs for employee medical and prescription drug.

Risk Fund. To account for the operations of the risk management. The County entered into an agreement with other governments, to form the Workers Compensation Pool in July 1987 and multi-line pool in January 1989. The public entity risk pools operate as common risk management and insurance programs for workers' compensation, property and casualty coverage, and law enforcement liability coverage.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2015

	Risk Management	Health Self Insurance	Internal Service
ASSETS			
Cash and investments	$ 1,626,144	$ 3,602,045	$ 5,228,189
Accounts receivable, net	-	1,102,100	1,102,100
Due from other funds	1,006,659	-	1,006,659
Prepaid assets	2,445,992	-	2,445,992
Total assets	5,078,795	4,704,145	9,782,940
LIABILITIES			
Accounts payable and other current liabilities	1,031,354	3,282,105	4,313,459
Unearned revenue	2,445,992	-	2,445,992
Total liabilities	3,477,346	3,282,105	6,759,451
NET POSITION			
Unrestricted	1,601,449	1,422,040	3,023,489
Total net position	$ 1,601,449.00	$ 1,422,040.00	$ 3,023,489.00

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2015

	Risk Management	Health Self Insurance	Internal Service
Operating revenues:			
Administrative and service fees	$ 8,306,183	$ 22,674,021	$ 30,980,204
Total operating revenues	8,306,183	22,674,021	30,980,204
Operating expenses:			
Contractual services	8,306,183	-	8,306,183
Other services and charges	-	23,251,981	23,251,981
Total operating expenses	8,306,183	23,251,981	31,558,164
Operating loss	-	(577,960)	(577,960)
Loss before contributions and transfers	-	(577,960)	(577,960)
Transfers in	-	2,000,000	2,000,000
Change in net position	-	1,422,040	1,422,040
Total net position - beginning	1,601,449	-	1,601,449
Total net position - ending	$ 1,601,449	$ 1,422,040	$ 3,023,489

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2015

	Risk Management	Health Self Insurance	Internal Service
Cash flows from operating activities:			
Receipts from administration and service fees	$ 8,643,942	$ 21,571,921	$ 30,215,863
Payments to vendors for goods and services	(8,856,829)	(19,969,876)	(28,826,705)
Net cash provided (used) by operating activities	(212,887)	1,602,045	1,389,158
Cash flows from noncapital financing activities:			
Transfers in from other funds	-	2,000,000	2,000,000
Net cash provided by noncapital financing activities	-	2,000,000	2,000,000
Net increase in cash and cash equivalents	(212,887)	3,602,045	3,389,158
Cash and cash equivalents, beginning of year	1,839,031	-	1,839,031
Cash and cash equivalents, end of year	$ 1,626,144	$ 3,602,045	$ 5,228,189
Reconciliation of operating loss to net cash flows provided (used) by operating activities:			
Operating loss	$ -	$ (577,960)	$ (577,960)
Adjustments to reconcile operating loss to net cash provided(used) by operating activities:			
Change in assts and liabilities:			
Accounts receivable	-	(1,102,101)	(1,102,101)
Due from other funds	(23,610)	-	(23,610)
Prepaid expenses	(192,488)	-	(192,488)
Unearned revenue	192,488	-	192,488
Accounts payable	(189,277)	3,282,106	3,092,829
Net cash flows provided (used) by operating activities	$ (212,887)	$ 1,602,045	$ 1,389,158

The notes to the financial statements are an integral part of this statement.

COUNTY OF BERNALILLO, NEW MEXICO
INTERNAL SERVICE FUND
RISK MANAGEMENT
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)
Revenues:				
Fees for services	$ 8,766,552	$ 8,766,552	$ 8,475,063	$ (291,489)
Prior year cash balance budget	3,986,165	3,986,165		
Total budget	12,752,717	12,752,717		
Expenses:				
Operating expenses	12,752,717	12,752,717	8,475,063	4,277,654
Revenues equal expenses			$ -	
Budgetary compliance - GAAP financial statement reconciliation:				
Changes in net position - budget to actual			$ -	
Increase (decrease) in assets:				
Prepaid expenses			192,488	
Due from other funds			23,610	
(Increase) decrease in liabilities:				
Accounts payable			(23,610)	
Unearned revenue			(192,488)	
Change in net position - GAAP basis			-	
Net position-beginning			1,601,449	
Net position-ending - GAAP basis			$ 1,601,449	

COUNTY OF BERNALILLO, NEW MEXICO
INTERNAL SERVICE FUND
HEALTH SELF INSURANCE
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)
Revenues:				
Fees for services	$ 27,800,000	$ 27,800,000	$ 21,571,921	$ (6,228,079)
Other financing sources:				
Transfer in	2,000,000	2,000,000	2,000,000	-
Total revenues and other financing sources	29,800,000	29,800,000	23,571,921	(6,228,079)
Expenses:	-	-	-	-
Operating expenses	29,800,000	29,800,000	19,969,876	(9,830,124)
Excess of revenues and other financing sources over expenses			$ 3,602,045	

Budgetary compliance - non GAAP financial statement reconciliation:

Changes in net position - budget to actual	$ 3,602,045
Increase (decrease) in assets:	
Accounts receivable	1,102,100
(Increase) decrease in liabilities:	
Reserve for IBNR	(2,125,558)
Accounts payable	(1,156,547)
Change in net position - GAAP basis	1,422,040
Net position-beginning	-
Net position-ending - GAAP basis	$ 1,422,040

COUNTY OF BERNALILLO, NEW MEXICO

DESCRIPTION OF FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Treasurer Funds. To account for the collection and payment to the County and other recipient entities of property taxes billed and collected by the County on their behalf. The Treasurer's funds are as follows:

Children's Trust Fund. To record $15 of each $25 fee for issuing and recording a marriage license. The money is remitted to the State of New Mexico for use in projects for the treatment and prevention of child abuse. This fund was created by authority of Section 40-1-11, NMSA 1978 Compilation

Refund Overpayments. Serves as a clearing account for refunds arising from overpayment of property taxes or other fees.

Taxes Paid in Advance. Consists of two accounts:

Omit Payment. Used to record the revenue collected from mobile home property taxes where the assessor has determined that the property had been omitted from the property tax rolls.

Mobile Homes Prepaid. Used to record the monies received as a condition of a property owner obtaining a tax release during the period January 1 to September 30. Taxes collected during October are recorded to the tax omit payment account and taxes collected during November and December are recorded to the undistributed taxes account.

Claim for Refund Interest on Investment. To account for interest earned on collected property taxes when the valuation of the subject property is under formal protest.

Undistributed Taxes. To account for property tax payments and interest and penalty on tax payments received prior to distribution to various government entities. See Section 7-38-42 & 7-38-43, NMSA 1978 Compilation.

Claim for Refund. To account for property taxes collected when the valuation of the subject property is under formal protest

Court Services Fund. To account for the receipts and disbursements related to process servers.

County Sheriff. To account for the collection and payment to the County of charges for services provided and to account for the collection and disbursement of evidence and awards in civil suits on behalf of the plaintiffs involved.

Inmate Metropolitan Detention Center (MDC). To provide a place of safekeeping for funds an offender may have access to but not physical control of during their confinement.

Resident Juvenile Detention and Youth Service Center (JDYSC). To account for monies collected from juveniles upon their admittance to the detention facility and which are remitted back to them upon their release.

AGENCY FUNDS (CONTINUED)

Regional Transit. To account for the one-eighth of one percent gross receipts tax approved by voters in the 2008 general election in accordance with Section 7-20E-23, NMSA 1978 Compilation. Statute requires all proceeds from this tax be transferred to the Rio Metro Regional Transit District for the operation of the district and the commuter train system known as the New Mexico Rail Runner Express.

San Miguel County Housing. To provide oversight and management services for San Miguel Housing Authority, per Intergovernmental Agreement.

Cafeteria Plan. To account for monies deposited on behalf of County employees for the flex spending benefit, that is administered by BASIC.

Special Assessment Districts. To account for the collection of special assessment liens and the subsequent payment of special assessment bonds for the following districts:

Special Assessment District 83-1
Special Assessment District 83-1B

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2015

	Treasurer Funds						
	Children's Trust Fund	**Refund Over-payments**	**Taxes Paid in Advance**	**Claim for Refund IOI**	**Undistributed Taxes**	**Claim for Refund**	**Total Treasurer**
ASSETS							
Cash and investments	$ 6,720	$ 1,661,272	$ 72,066	$ 777,835	$ 9,876,456	$ 6,464,309	$ 18,858,658
Receivables, net:							
Property taxes	-	-	-	-	34,498,875	-	34,498,875
Gross receipt tax	-	-	-	-	-	-	-
Other	-	-	-	2,301	-	-	2,301
Due from other funds	-	-	-	-	-	-	-
Total assets	$ 6,720	$ 1,661,272	$ 72,066	$ 780,136	$ 44,375,331	$ 6,464,309	$ 53,359,834
LIABILITIES							
Deposits held in trust for others	$ 6,720	$ 1,661,272	$ 72,066	$ 777,835	$ 9,876,456	$ 6,464,309	$ 18,858,658
Other	-	-	-	2,301	-	-	2,301
Future taxes collectable	-	-	-	-	34,498,875	-	34,498,875
Total liabilities	$ 6,720	$ 1,661,272	$ 72,066	$ 780,136	$ 44,375,331	$ 6,464,309	$ 53,359,834

The Notes to Financial Statements are an integral part of these statements.

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS (continued)
June 30, 2015

	Court Services	County Sheriff	Inmate MDC	Resident JDYSC	Regional Transit	San Miguel County Housing	Cafetaria Plan	Special Assessment District 83-1	Special Assessment District 83-1B	Total Agency Fund
ASSETS										
Cash and investments	$ 2,554	$ 242,649	$ 558,481	$ 983	$ -	$ 26,848	$ 238,143	$ 539,329	$ 88	$ 20,467,733
Receivables, net:										
Property taxes	-	-	-	-	-	-	-	-	-	34,498,875
Gross receipt tax	-	-	-	-	4,265,614	-	-	-	-	4,265,614
Other	-	-	-	-	-	910	-	62,491	945,000	1,010,702
Due from other funds	-	-	-	-	-	-	-	-	-	-
Total assets	$ 2,554	$ 242,649	$ 558,481	$ 983	$ 4,265,614	$ 27,758	$ 238,143	$ 601,820	$ 945,088	$ 60,242,924
LIABILITIES										
Deposits held in trust for others	$ 2,554	$ 242,649	$ 558,481	$ 983	$ -	$ 27,758	$ 238,143	$ 539,329	$ 88	$ 20,468,643
Other	-	-	-	-	-	-	-	62,491	945,000	1,009,792
Future taxes collectable	-	-	-	-	4,265,614	-	-	-	-	38,764,489
Total liabilities	$ 2,554	$ 242,649	$ 558,481	$ 983	$ 4,265,614	$ 27,758	$ 238,143	$ 601,820	$ 945,088	$ 60,242,924

The Notes to Financial Statements are an integral part of these statements.

COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
TREASURER - CHILDREN'S TRUST				
ASSETS				
Cash and investments	$ 7,211	$ 160,249	$ 160,740	$ 6,720
Total assets	7,211	160,249	160,740	6,720
LIABILITIES				
Deposits held in trust for others	7,211	160,249	160,740	6,720
Total liabilities	7,211	160,249	160,740	6,720
TREASURER - REFUND OVERPAYMENTS				
ASSETS				
Cash and investments	2,570,723	3,186,565	4,096,016	1,661,272
Total assets	2,570,723	3,186,565	4,096,016	1,661,272
LIABILITIES				
Deposits held in trust for others	2,570,723	3,186,565	4,096,016	1,661,272
Total liabilities	2,570,723	3,186,565	4,096,016	1,661,272
TREASURER - TAXES PAID IN ADVANCE				
ASSETS				
Cash and investments	129,827	11,049,991	11,107,752	72,066
Total assets	129,827	11,049,991	11,107,752	72,066
LIABILITIES				
Deposits held in trust for others	129,827	11,049,991	11,107,752	72,066
Total liabilities	129,827	11,049,991	11,107,752	72,066
TREASURER - CLAIM FOR REFUND INTEREST ON INVESTMENT				
ASSETS				
Cash and investments	756,863	29,031	8,059	777,835
Receivables - Other	1,248	2,301	1,248	2,301
Total assets	758,111	31,332	9,307	780,136
LIABILITIES				
Deposits held in trust for others	756,863	29,031	8,059	777,835
Other Liabilities	1,248	2,301	1,248	2,301
Total liabilities	758,111	31,332	9,307	780,136
TREASURER - UNDISTRIBUTED TAXES				
ASSETS				
Cash and investments	7,819,663	1,231,835,866	1,229,779,073	9,876,456
Receivables - Property taxes	35,107,462	40,521,696	41,130,283	34,498,875
Total assets	42,927,125	1,272,357,562	1,270,909,356	44,375,331
LIABILITIES				
Deposits held in trust for others	7,819,663	1,231,835,866	1,229,779,073	9,876,456
Future taxes collectible	35,107,462	40,521,696	41,130,283	34,498,875
Total liabilities	42,927,125	1,272,357,562	1,270,909,356	44,375,331
TREASURER - CLAIM FOR REFUND				
ASSETS				
Cash and investments	6,429,660	420,026	385,377	6,464,309
Total assets	6,429,660	420,026	385,377	6,464,309
LIABILITIES				
Deposits held in trust for others	6,429,660	420,026	385,377	6,464,309
Total liabilities	6,429,660	420,026	385,377	6,464,309
TOTAL - TREASURER				
ASSETS				
Cash and investments	17,713,947	1,246,681,728	1,245,537,017	18,858,658
Receivables - Property taxes	35,107,462	40,521,696	41,130,283	34,498,875
Receivables - Other	1,248	2,301	1,248	2,301
Total assets	52,822,657	1,287,205,725	1,286,668,548	53,359,834
LIABILITIES				
Deposits held in trust for others	17,713,947	1,246,681,728	1,245,537,017	18,858,658
Other Liabilities	1,248	2,301	1,248	2,301
Future taxes collectible	35,107,462	40,521,696	41,130,283	34,498,875
Total liabilities	$ 52,822,657	$ 1,287,205,725	$ 1,286,668,548	$ 53,359,834

The Notes to Financial Statements are an integral part of these statements.

COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (continued)
Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
COURT SERVICES				
ASSETS				
Cash and investments	$ 2,105	$ 185,746	$ 185,297	$ 2,554
Total assets	2,105	185,746	185,297	2,554
LIABILITIES				
Deposits held in trust for others	2,105	185,746	185,297	2,554
Total liabilities	2,105	185,746	185,297	2,554
COUNTY SHERIFF				
ASSETS				
Cash and investments	232,596	21,477	11,424	242,649
Total assets	232,596	21,477	11,424	242,649
LIABILITIES				
Deposits held in trust for others	232,596	21,477	11,424	242,649
Total liabilities	232,596	21,477	11,424	242,649
INMATE MDC				
ASSETS				
Cash and investments	531,716	2,615,123	2,588,358	558,481
Total assets	531,716	2,615,123	2,588,358	558,481
LIABILITIES				
Deposits held in trust for others	531,716	2,615,123	2,588,358	558,481
Total liabilities	531,716	2,615,123	2,588,358	558,481
RESIDENT JDYSC				
ASSETS				
Cash and investments	1,838	7,173	8,028	983
Total assets	1,838	7,173	8,028	983
LIABILITIES				
Deposits held in trust for others	1,838	7,173	8,028	983
Total liabilities	1,838	7,173	8,028	983
REGIONAL TRANSIT				
ASSETS				
Cash and investments	-	24,252,247	24,252,247	-
Receivables - Gross receipts tax	3,680,320	4,265,614	3,680,320	4,265,614
Total assets	3,680,320	28,517,861	27,932,567	4,265,614
LIABILITIES				
Deposits held in trust for others	-	24,252,247	24,252,247	-
Future taxes collectible	3,680,320	4,265,614	3,680,320	4,265,614
Total liabilities	$ 3,680,320	$ 28,517,861	$ 27,932,567	$ 4,265,614

The Notes to Financial Statements are an integral part of these statements.

COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (continued)
Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
SAN MIGUEL HOUSING				
ASSETS				
Cash and investments	$ -	$ 26,848	$ -	$ 26,848
Receivables - Other	-	910	-	910
Total assets	-	27,758	-	27,758
LIABILITIES				
Deposits held in trust for others	-	27,758	-	27,758
Total liabilities	-	27,758	-	27,758
CAFETERIA				
ASSETS				
Cash and investments	180,676	845,288	787,821	238,143
Total assets	180,676	845,288	787,821	238,143
LIABILITIES				
Deposits held in trust for others	180,676	845,288	787,821	238,143
Total liabilities	180,676	845,288	787,821	238,143
SPECIAL ASSESSMENT DISTRICT 83-1A				
ASSETS				
Cash and investments	535,867	3,462	-	539,329
Receivables - Other	57,709	8,244	3,462	62,491
Total assets	593,576	11,706	3,462	601,820
LIABILITIES				
Deposits held in trust for others	535,867	3,462	-	539,329
Other Liabilities	57,709	8,244	3,462	62,491
Total liabilities	593,576	11,706	3,462	601,820
SPECIAL ASSESSMENT DISTRICT 83-1B				
ASSETS				
Cash and investments	432	167,000	167,344	88
Receivables - Other	1,050,000	945,000	1,050,000	945,000
Total assets	1,050,432	1,112,000	1,217,344	945,088
LIABILITIES				
Deposits held in trust for others	432	167,000	167,344	88
Other Liabilities	1,050,000	945,000	1,050,000	945,000
Total liabilities	1,050,432	1,112,000	1,217,344	945,088
TOTAL AGENCY FUNDS				
ASSETS				
Cash and investments	19,199,177	1,274,806,092	1,273,537,536	20,467,733
Receivables - Property taxes	35,107,462	40,521,696	41,130,283	34,498,875
Receivables - Gross receipts tax	3,680,320	4,265,614	3,680,320	4,265,614
Receivables - Other	1,108,957	956,455	1,054,710	1,010,702
Total assets	59,095,916	1,320,549,857	1,319,402,849	60,242,924
LIABILITIES				
Deposits held in trust for others	19,199,177	1,274,807,002	1,273,537,536	20,468,643
Other Liabilities	1,108,957	955,545	1,054,710	1,009,792
Future taxes collectible	38,787,782	44,787,310	44,810,603	38,764,489
Total liabilities	$ 59,095,916	$ 1,320,549,857	$ 1,319,402,849	$ 60,242,924

The Notes to Financial Statements are an integral part of these statements.

BERNALILLO COUNTY
STATE OF NEW MEXICO

COUNTY OF BERNALILLO, NEW MEXICO

FINANCIAL DATA SCHEDULE - AS REQUIRED BY HUD

YEAR ENDED JUNE 30, 2015

Financial Data Schedule - Balance Sheet

Account Description	Seybold	Housing Choice Vouchers	El Centro	Home Rehabilitation	Linkages	Central Office	Total
111 Cash - Unrestricted	$ 211,328	$ 1,390,438	$ 973,734	$ 181,970	$ 1,465	$ 2,361,189	$ 5,120,124
113 Cash - Other Restricted	-	562,672	-	-	-	-	562,672
114 Cash - Tenant Security Deposits	4,453	-	10,483	-	-	-	14,936
100 Total Cash	215,781	1,953,110	984,217	181,970	1,465	2,361,189	5,697,732
121 Accounts Receivable - PHA Projects	-	9,756	-	-	-	-	9,756
122 Accounts Receivable - HUD Other Projects	-	53,451	-	-	-	-	53,451
124 Accounts Receivable - Other Government	-	-	4,957	-	16,726	-	21,683
125 Accounts Receivable - Miscellaneous	-	3,412	-	-	-	-	3,412
126 Accounts Receivable - Tenants	-	-	224	-	-	-	224
126.1 Allowance for Doubtful Accounts -Tenants	-	-	(223)	-	-	-	(223)
126.2 Allowance for Doubtful Accounts - Other	-	(10,155)	-	-	-	-	(10,155)
128 Fraud Recovery	-	35,166	-	-	-	-	35,166
128.1 Allowance for Doubtful Accounts - Fraud	-	(31,366)	-	-	-	-	(31,366)
129 Accrued Interest Receivable	-	-	-	-	-	58	58
120 Total Receivables, Net of Allowances for Doubtful Accounts	-	60,264	4,958	-	16,726	58	82,006
150 Total Current Assets	215,781	2,013,374	989,175	181,970	18,191	2,361,247	5,779,738
161 Land	205,500	-	36,852	-	-	159,000	401,352
162 Buildings	2,279,288	-	2,682,124	-	-	1,062,868	6,024,280
163 Furniture, Equipment & Machinery - Dwellings	33,740	-	12,205	-	-	-	45,945
164 Furniture, Equipment & Machinery - Administration	-	-	-	-	-	261,478	261,478
166 Accumulated Depreciation	(1,817,828)	-	(1,590,194)	-	-	(827,254)	(4,235,276)
160 Total Capital Assets, Net of Accumulated Depreciation	700,700	-	1,140,987	-	-	656,092	2,497,779
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	-	-	-	209,140	209,140
180 Total Non-Current Assets	700,700	-	1,140,987	-	-	865,232	2,706,919
200 Deferred Outflow of Resources	8,103	-	-	-	-	81,025	89,128
290 Total Assets and Deferred Outflow of Resources	924,584	2,013,374	2,130,162	181,970	18,191	3,307,504	8,575,785
312 Accounts Payable <= 90 Days	15,130	87,066	10,388	4,651	100	50,980	168,315
321 Accrued Wage/Payroll Taxes Payable	2,552	35,314	-	2,767	-	31,036	71,669
322 Accrued Compensated Absences - Current Portion	401	11,687	-	732	-	11,182	24,002
325 Accrued Interest Payable	-	-	2,189	-	-	-	2,189
333 Accounts Payable - Other Government	5,371	57,495	3,024	4,410	1,216	34,738	106,254
341 Tenant Security Deposits	4,453	-	10,483	-	-	-	14,936
342 Unearned Revenue	1,337	-	2,352	-	-	-	3,689
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	-	-	65,000	-	-	-	65,000
310 Total Current Liabilities	29,244	191,562	93,436	12,560	1,316	127,936	456,054
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-	-	1,275,000	-	-	-	1,275,000
353 Non-current Liabilities - Other	-	215,493	-	-	-	-	215,493
354 Accrued Compensated Absences - Non Current	4,054	118,171	-	7,399	-	113,060	242,684
357 Accrued Pension and OPEB Liabilities	49,095	-	-	-	-	490,951	540,046
350 Total Non-Current Liabilities	53,149	333,664	1,275,000	7,399	-	604,011	2,273,223
300 Total Liabilities	82,393	525,226	1,368,436	19,959	1,316	731,947	2,729,277
400 Deferred Inflow of Resources	16,445	-	-	-	-	164,446	180,891
508.4 Net Investment in Capital Assets	700,700	-	(199,013)	-	-	656,092	1,157,779
511.4 Restricted Net Position	-	347,179	-	-	-	-	347,179
512.4 Unrestricted Net Position	125,046	1,140,969	960,739	162,011	16,875	1,755,019	4,160,659
513 Total Equity - Net Assets / Position	825,746	1,488,148	761,726	162,011	16,875	2,411,111	5,665,617
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	$ 924,584	$ 2,013,374	$ 2,130,162	$ 181,970	$ 18,191	$ 3,307,504	$ 8,575,785

COUNTY OF BERNALILLO, NEW MEXICO

FINANCIAL DATA SCHEDULE - AS REQUIRED BY HUD

YEAR ENDED JUNE 30, 2015

Financial Data Schedule - Revenue and Expenditures

Account Description	Seybold	Housing Choice Vouchers	El Centro	Home Rehabilitation	Linkages	Central Office	Total
70300 Net Tenant Rental Revenue	$ 47,539	$ -	$ 195,166	$ -	$ -	$ -	$ 242,705
70400 Tenant Revenue - Other	509	-	1,040	-	-	-	1,549
70500 Total Tenant Revenue	48,048	-	196,206	-	-	-	244,254
70600 HUD PHA Operating Grants	64,475	12,992,654	101,628	-	-	-	13,158,757
70800 Other Government Grants	-	976	119,138	206,466	211,706	-	538,286
71100 Investment Income - Unrestricted	38	376	170	-	-	920	1,504
71400 Fraud Recovery	-	82,296	-	-	658	-	82,954
71500 Other Revenue	19,912	616,210	7,952	-	105	876,058	1,520,237
70000 Total Revenue	132,473	13,692,512	425,094	206,466	212,469	876,978	15,545,992
91100 Administrative Salaries	7,336	343,621	437	27,987	-	395,082	774,463
91400 Advertising and Marketing	-	-	-	1,314	-	-	1,314
91500 Employee Benefit contributions - Administrative	1,054	202,750	41	12,573	-	151,698	368,116
91600 Office Expenses	-	4,887	-	768	-	19,694	25,349
91800 Travel	-	1,529	-	-	-	8,287	9,816
91810 Allocated Overhead	-	403,699	-	-	-	-	403,699
91900 Other	5,039	33,309	3,843	4,536	28,850	133,218	208,795
91000 Total Operating - Administrative	13,429	989,795	4,321	47,178	28,850	707,979	1,791,552
92100 Tenant Services - Salaries	-	72,022	-	-	-	-	72,022
92300 Employee Benefit Contributions - Tenant Services	-	48,799	-	-	-	-	48,799
92500 Total Tenant Services	-	120,821	-	-	-	-	120,821
93100 Water	10,829	-	17,761	-	-	3,150	31,740
93200 Electricity	751	-	6,915	-	-	12,520	20,186
93300 Gas	65	-	10,277	-	-	2,748	13,090
93000 Total Utilities	11,645	-	34,953	-	-	18,418	65,016
94100 Ordinary Maintenance and Operations - Labor	29,346	-	-	-	-	-	29,346
94200 Ordinary Maintenance and Operations - Materials and Other	7,412	3,464	10,906	198	-	1,218	23,198
94300 Ordinary Maintenance and Operations Contracts	14,773	480	21,192	156,130	-	13,603	206,178
94500 Employee Benefit Contributions - Ordinary Maintenance	8,915	-	-	-	-	-	8,915
94000 Total Maintenance	60,446	3,944	32,098	156,328	-	14,821	267,637
96130 Workmen's Compensation	607	5,017	555	106	-	840	7,125
96140 All Other Insurance	3,007	891	6,650	695	-	4,056	15,299
96100 Total insurance Premiums	3,614	5,908	7,205	801	-	4,896	22,424
96200 Other General Expenses	-	-	-	-	166,964	34,447	201,411
96210 Compensated Absences	2,110	30,181	-	2,159	-	18,891	53,341
96400 Bad debt - Tenant Rents	718	-	-	-	-	-	718
96600 Bad debt - Other	-	56,207	-	-	-	-	56,207
96000 Total Other General Expenses	2,828	86,388	-	2,159	166,964	53,338	311,677
96710 Interest of Mortgage (or Bonds) Payable	-	-	54,070	-	-	-	54,070
96700 Total Interest Expense and Amortization Cost	-	-	54,070	-	-	-	54,070
96900 Total Operating Expenses	91,962	1,206,856	132,647	206,466	195,814	799,452	2,633,197
97000 Excess of Operating Revenue over Operating Expenses	40,511	12,485,656	292,447	-	16,655	77,526	12,912,795
97300 Housing Assistance Payments	-	11,694,657	-	-	-	-	11,694,657
97350 HAP Portability-In	-	468,524	-	-	-	-	468,524
97400 Depreciation Expense	60,687	-	105,295	-	-	57,055	223,037
90000 Total Expenses	152,649	13,370,037	237,942	206,466	195,814	856,507	15,019,415
10010 Operating Transfer In	4,992						4,992
10020 Operating transfer Out	(4,992)						(4,992)
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	$ (20,176)	$ 322,475	$ 187,152	$ -	$ 16,655	$ 20,471	$ 526,577
11020 Required Annual Debt Principal Payments	-	-	65,000	-	-	-	65,000
11030 Beginning Equity	904,925	1,165,673	574,574	162,011	-	2,980,898	5,788,081
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	(59,003)	-	-	-	220	(590,258)	(649,041)
11170 Administrative Fee Equity	-	1,140,969	-	-	-	-	1,140,969
11180 Housing Assistance Payments Equity	-	347,179	-	-	-	-	347,179
11190 Unit Months Available	252	26,092	648	-	-	-	26,992
11210 Number of Unit Months Leased	251	22,919	639	-	-	-	23,809
11270 Excess Cash	179,852	-	-	-	-	-	179,852

COUNTY OF BERNALILLO, NEW MEXICO
FINANCIAL DATA SCHEDULE - DSAP RENEE's PROJECT
YEAR ENDED JUNE 30, 2015

Financial Data Schedule - Balance Sheet

Account Description	Special Needs Assistance NM0051L6B001304
112 Total Cash - Restricted	$ -
122 Accounts Receivable - HUD	-
190 Total Assets	-
190 Accrued Expenses	-
300 Total Liabilities	-
600 Total Liabilities and Equity/Net Position	$ -

Financial Data Schedule - Revenue and Expenditures

Account Description	Special Needs Assistance NM0051B6B001102
70600 HUD Operating Grant	$ 40,515
70000 Total Revenue	40,515
91300 Management Fee	4,442
91900 Other Admin Expense	2,961
96900 Total Operating Expenses	7,403
97000 Excess of Operating Revenue over Operating Expenses	33,112
97300 Housing Assistance Payments	33,112
90000 Total Expenses	40,515
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	$ -

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF BANK ACCOUNTS
YEAR ENDED JUNE 30, 2015

Financial Institution: Account name	Type of Account	Bank Balance	(Checks) Deposits	Book Balance
Wells Fargo Bank				
Treasurer	Non-interest bearing checking	$ 599,401	$ -	$ 599,401
Treasurer	Interest bearing checking	9,691,258	-	9,691,258
Treasurer	Interest bearing savings	56,974,220	(3,000,358)	53,973,862
Treasurer	Interest bearing money market	40,371,917	-	40,371,917
General	Non-interest bearing checking	24,609	-	24,609
Housing Authority Accounts:				
Management	Interest bearing savings	1,488,509	-	1,488,509
Management	Interest bearing checking	583,430	(7,487)	575,943
Seybold Village - 21 Unit Low Rent	Interest bearing checking	220,853	(38)	220,815
Section 8 Voucher Program	Interest bearing checking	2,065,372	(27,483)	2,037,889
Section 8 Voucher Program	Interest bearing checking	215,493	(1)	215,492
Centro Familiar Trust	Interest bearing checking	331,515	(287)	331,228
Centro Familiar	Interest bearing checking	660,777	(413)	660,364
Housing Inititative	Interest bearing checking	5,962	-	5,962
Sheriff's Accounts:				
Evidence Fund	Non-interest bearing checking	243,910	-	243,910
Investigative Fund	Interest bearing checking	22,190	-	22,190
Federal Narcotics	Interest bearing checking	882,325	(2,762)	879,563
Trust Accounts:				
Cafeteria account	Non-interest bearing checking	238,143	-	238,143
JYC Resident Trust	Non-interest bearing checking	1,660	(677)	983
MDC Inmate Trust	Non-interest bearing checking	558,481	-	558,481
San Miguel Housing	Non-interest bearing checking	26,848	-	26,848
Bank of the West	Inerest bearing savings	50,000,299	-	50,000,299
First National Bank of the Rio Grande	Inerest bearing savings	25,000,000	-	25,000,000
Total bank and book balance		190,207,172	(3,039,506)	187,167,666
Bank of America - Merrill Lynch				
US Treasury	Investment	4,895,565	-	4,895,565
Deutsche Bank NY				
US Treasury	Investment	5,013,650	-	5,013,650
US Treasury	Investment	5,014,050	-	5,014,050
Jefferies				
US Treasury	Investment	5,002,750	-	5,002,750
US Treasury	Investment	4,998,450	-	4,998,450
US Treasury	Investment	4,998,450	-	4,998,450
US Treasury	Investment	5,029,300	-	5,029,300
Morgan Stanley				
US Treasury	Investment	5,005,100	-	5,005,100
US Treasury	Investment	5,095,384	-	5,095,384
RBC Capital Markets				
US Treasury	Investment	5,009,400	-	5,009,400
US Treasury	Investment	5,003,150	-	5,003,150
US Treasury	Investment	5,027,750	-	5,027,750
Wells Fargo				
US Treasury	Investment	5,006,650	-	5,006,650
US Treasury	Investment	5,002,750	-	5,002,750
Bayern LB				
Flex Repo - Reserve	Investment	1,693,500	-	1,693,500
Portigon				
Flex Repo - Reserve	Investment	4,615,582	-	4,615,582
Flex Repo - Reserve	Investment	5,438,448	-	5,438,448
Total Investments		81,849,929		81,849,929
Petty Cash on Hand				1,560
Total cash and investments per Note IVA		$ 272,057,101		$ 269,019,155

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2015

	Cusip No.	Maturity Date	
Wells Fargo			
Non-interest bearing checking accounts			$ 14,673,214
Interest bearing checking accounts			1,672,166
Interest bearing savings accounts			58,462,728
Less FDIC Coverage			(500,000)
Uninsured balance			74,308,108
Collateral requirement at 50%			37,154,054
Collateral held:			
FG C91388	3128P7RH8	02/01/32	(35,548,632)
FN AH8693	3138AAUT6	05/01/41	(50,012)
GN-II MA1448	36179NTDO	11/01/43	(673,993)
GN-II MA1448	36179NTDO	11/01/43	(2,106,680)
GN-II MA1448	36179NTDO	11/01/43	(338,146)
GN-II MA1448	36179NTDO	11/01/43	(595,099)
GN-II MA1448	36179NTDO	11/01/43	(225,271)
GN-II MA1448	36179NTDO	11/01/43	(9,885,083)
GN-II MA1448	36179NTDO	11/01/43	(22,634)
GN-II MA1448	36179NTDO	11/01/43	(899,972)
GN-II MA1448	36179NTDO	11/01/43	(1,518,279)
GN-II MA1448	36179NTDO	11/01/43	(219,804)
			(52,083,605)
Uninsured balance			$ 22,224,503
Uncollateralized balance			$ -
Bank of the West			
Interest Bearing Savings			$ 50,000,299
Less FDIC Coverage			(250,000)
Uninsured balance			49,750,299
Collateral requirement at 50%			24,875,150
Collateral held:			
GNMA2 SINGLE	36179MVQ0	12/20/42	(960,201)
FNMA CONV	31417BZ91	05/01/42	(21,570,479)
GNMA2 SINGLE	36179NM96	09/20/43	(990,769)
GNMA2 ARM	36179MYQ7	01/20/43	(545,310)
GNMA1 SINGLE	36297DW37	10/15/26	(229,727)
FHLMC SF ARM	31326GMD5	01/01/44	(83,801)
FNMA SF ARM	3138EMD65	01/01/44	(158,972)
ALTOONA WIS PROM NTS	022029JX1	12/01/20	(729,115)
			(25,268,374)
Uninsured balance			$ 24,481,925
Uncollateralized balance			$ -
First National Bank of Santa Fe			
Interest Bearing Savings			$ 25,000,000
Less FDIC Coverage			(250,000)
Uninsured balance			24,750,000
Collateral requirement at 102%			25,245,000
Collateral held:			
FHLMC SERIES	3137B72R9	08/15/37	(6,535,298)
FNMA SERIES	3136AJC46	09/25/25	(4,792,990)
FNMASERIES	3136AK6G3	01/25/26	(7,253,960)
FNMA ARM	31409UWP6	01/01/36	(5,031,780)
GNMA-II	36202F4K9	03/20/27	(1,126,677)
FNMA SERIES	3136AKEN9	02/25/44	(869,753)
			(25,610,458)
Uninsured and uncollateralized balance			$ -

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2015

	Cusip No.	Maturity Date	
Portigon			
Repurchase Agreement			$ 4,615,582
Repurchase Agreement			$ 5,438,448
Uninsured balance			10,054,030
Collateral requirement at 105%			10,556,732
Collateral held at Well Fargo Bank, Minneapolis, MN:			
Wells Fargo Advantage Treasury			(1.00)
Ginne Mae	36179NEE4	05/20/43	(2,326.00)
Ginne Mae	36179NJU3	07/20/43	(5,000,247.00)
Ginne Mae	38373X6G6	07/20/32	(6,012.00)
Ginne Mae	38378KMZ9	07/16/45	(350,362.00)
Ginne Mae	38378MZW8	11/16/41	(1,321,164.00)
Ginne Mae	38379PJW8	05/20/45	(5,013,797.00)
Ginne Mae	912828SY7	05/31/17	(839,866.00)
			(12,533,775)
Uninsured and uncollateralized balance			$ -
Bayern LB			
Repurchase Agreement			$ 1,693,500
Collateral requirement at 105%			1,778,175
Collateral held at Wells Fargo Bank, Minneapolis, MN:			
United States Dept Veterans Affairs	911760SL1	12/15/30	(1,821,602)
			(1,821,602)
Uninsured and uncollateralized balance			$ -
Total uninsured balance			$ 46,706,428
Total uncollateralized balance			$ -

COUNTY OF BERNALILLO, NEW MEXICO
TAX ROLL RECONCILIATION
June 30, 2015

Property tax receivable, beginning of year	$	49,424,288
Changes to Tax Roll:		
Net taxes charged to Treasurer for fiscal year 2015 (Tax Year 2014)		627,860,201
Adjustments:		
Increase in taxes receivable		351,374
Charge off of taxes receivable		(1,560,898)
Increase in Cost to State		88,790
Increase in interest and penalties to State of NM		1,113,675
Increase in interest to County		3,020,116
Increase in penalties to County		1,299,380
Increase in interest to MRGCD		77,019
Increase in penalties to MRGCD		30,744
Elimination of tax year 2004		(684,553)
Total receivables prior to collections		681,020,136
Collections for fiscal year ended June 30, 2015 (Tax Years 2004-2014)		(632,236,033)
Collections for fiscal year ended June 30, 2015 (Tax Year 2004)		(9,965)
Property taxes receivable, end of year	$	48,774,138

Property Taxes receivable by years:

2005	$	694,377
2006		660,509
2007		831,483
2008		1,416,133
2009		7,929,206
2010		2,203,636
2011		2,272,271
2012		3,625,260
2013		8,532,153
2014		20,609,110
Total taxes receivable	$	48,774,138

COUNTY OF BERNALILLO, NEW MEXICO
PROPERTY TAX SCHEDULE
JUNE 30, 2015

Agency	Years	Property Taxes Levied	Collected in Current Year	Collected To-Date	MRGCD INT/PEN	MRGCD MRGTX	Re-Appraisal Fee	Distributed in Current Year	Distributed To-Date	Current Amount Deemed Uncollectible	To-Date Amount Uncollected	Undistributed at Year End	County Receivable at Year End
STATE													
STATE DEBT SERVICE	2005-2013	$ 159,627,021	$ 663,025	$ 158,730,975	$ -	$ -	$ 1,586,581	$ 656,408	$ 157,144,394	$ 111,740	$ 896,046	$ 1,586,581	$ 784,306
STATE DEBT SERVICE	2014	20,159,399	19,489,897	19,489,897	-	-	194,836	19,295,062	19,295,062	14,112	669,502	194,835	655,390
Total State Debt Service		179,786,420	20,152,922	178,220,872	-	-	1,781,417	19,951,470	176,439,456	125,852	1,565,548	1,781,416	1,439,696
TOTAL STATE		179,786,420	20,152,922	178,220,872	-	-	1,781,417	19,951,470	176,439,456	125,852	1,565,548	1,781,416	1,439,696
											-	-	-
COUNTY											-	-	-
COUNTY REAPPRAISAL FUND	2005-2013	-	-	-	-	-	-	-	45,485,252	-	-	(45,485,252)	-
COUNTY REAPPRAISAL FUND	2014	-	-	-	-	-	-	-	5,575,359	-	-	(5,575,359)	-
Total County Reappraisal Fund		-	-	-	-	-	-	-	51,060,611	-	-	(51,060,611)	-
											-	-	-
COUNTY JUDGEMENT	2005-2013	2,365,637	6,465	2,355,384	-	-	23,549	6,402	2,331,836	1,656	10,253	23,548	8,597
COUNTY JUDGEMENT	2014	177,836	171,943	171,943	-	-	1,719	170,224	170,224	124	5,893	1,719	5,769
Total County Judgement		2,543,473	178,408	2,527,327	-	-	25,268	176,626	2,502,060	1,780	16,146	25,267	14,366
											-	-	-
COUNTY OPEN SPACE	2005-2013	12,754,318	8,687	12,709,543	-	-	127,095	8,601	12,582,449	8,928	44,775	127,094	35,847
COUNTY OPEN SPACE	2014	-	-	-	-	-	-	-	-	-	-	-	-
Total County Open Space		12,754,318	8,687	12,709,543	-	-	127,095	8,601	12,582,449	8,928	44,775	127,094	35,847
											-	-	-
COUNTY DEBT SERVICE	2005-2013	107,397,841	527,456	106,735,120	-	-	1,067,351	522,181	105,667,768	75,177	662,721	1,067,352	587,544
COUNTY DEBT SERVICE	2014	18,743,152	18,121,995	18,121,995	-	-	181,220	17,940,775	17,940,775	13,120	621,157	181,220	608,037
Total County Debt Service		126,140,993	18,649,451	124,857,115	-	-	1,248,571	18,462,956	123,608,543	88,297	1,283,878	1,248,572	1,195,581
											-	-	-
COUNTY OPERATIONAL	2005-2013	939,868,694	4,173,900	934,186,776	-	-	9,341,867	4,132,162	924,844,907	657,908	5,681,918	9,341,869	5,024,010
COUNTY OPERATIONAL	2014	120,755,401	116,582,397	116,582,397	-	-	1,165,824	115,416,573	115,416,573	84,529	4,173,004	1,165,824	4,088,475
Total County Operational		1,060,624,095	120,756,297	1,050,769,173	-	-	10,507,691	119,548,735	1,040,261,480	742,437	9,854,922	10,507,693	9,112,485
TOTAL COUNTY		1,202,062,879	139,592,843	1,190,863,158	-	-	11,908,625	138,196,918	1,230,015,143	841,442	11,199,721	(39,151,985)	10,358,279
											-	-	-
ALBUQUERQUE											-	-	-
ABQ DEBT SERVICE	2005-2013	614,546,070	1,745,824	611,901,238	-	-	6,119,013	1,728,366	605,782,227	430,184	2,644,832	6,119,011	2,214,648
ABQ DEBT SERVICE	2014	60,755,086	59,012,466	59,012,466	-	-	590,125	58,422,341	58,422,341	42,529	1,742,620	590,125	1,700,091
Total ABQ Debt Service		675,301,156	60,758,290	670,913,704	-	-	6,709,138	60,150,707	664,204,568	472,713	4,387,452	6,709,136	3,914,739
											-	-	-
ABQ OPERATIONAL	2005-2013	524,719,562	2,245,748	521,690,853	-	-	5,216,908	2,223,293	516,473,944	367,304	3,028,709	5,216,909	2,661,405
ABQ OPERATIONAL	2014	79,452,041	77,171,370	77,171,370	-	-	771,714	76,399,656	76,399,656	55,616	2,280,671	771,714	2,225,055
Total ABQ Operational		604,171,603	79,417,118	598,862,223	-	-	5,988,622	78,622,949	592,873,600	422,920	5,309,380	5,988,623	4,886,460
TOTAL ALBUQ		1,279,472,759	140,175,408	1,269,775,927	-	-	12,697,760	138,773,656	1,257,078,168	895,633	9,696,832	12,697,759	8,801,199
											-	-	-
TIJERAS											-	-	-
TIJERAS OPERATIONAL	2005-2013	117,493	1,457	116,479	-	-	1,166	1,444	115,315	83	1,014	1,164	931
TIJERAS OPERATIONAL	2014	15,383	14,087	14,087	-	-	141	13,947	13,947	11	1,296	140	1,285
Total Tijeras Operational		132,876	15,544	130,566	-	-	1,307	15,391	129,262	94	2,310	1,304	2,216
TOTAL TIJERAS		132,876	15,544	130,566	-	-	1,307	15,391	129,262	94	2,310	1,304	2,216

COUNTY OF BERNALILLO, NEW MEXICO
PROPERTY TAX SCHEDULE
JUNE 30, 2015

Agency	Years	Property Taxes Levied	Collected in Current Year	Collected To-Date	MRGCD INT/PEN	MRGCD MRGTX	Re-Appraisal Fee	Distributed in Current Year	Distributed To-Date	Current Amount Deemed Uncollectible	To-Date Amount Uncollected	Undistributed at Year End	County Receivable at Year End
RIO RANCHO											-	-	-
RIO RANCHO DEBT SERVICE	2005-2013	139,480	78	139,064	-	-	1,391	78	137,672	98	416	1,392	318
RIO RANCHO DEBT SERVICE	2014	12,692	12,565	12,565	-	-	126	12,439	12,439	9	127	126	118
Total Rio Rancho Debt Service		152,172	12,643	151,629	-	-	1,517	12,517	150,111	107	543	1,518	436
											-	-	-
RIO RANCHO OPERATIONAL	2005-2013	294,615	243	293,687	-	-	2,937	241	290,751	205	928	2,936	723
RIO RANCHO OPERATIONAL	2014	43,244	42,811	42,811	-	-	428	42,383	42,383	30	433	428	403
Total Rio Rancho Operational		337,859	43,054	336,498	-	-	3,365	42,624	333,134	235	1,361	3,364	1,126
TOTAL RIO RANCHO		490,031	55,697	488,127	-	-	4,882	55,141	483,245	342	1,904	4,882	1,562
											-	-	-
LOS RANCHOS											-	-	-
LOS RANCHOS DEBT SERVICE	2005-2013	1,485,167	7,979	1,475,581	-	-	14,756	7,898	1,460,826	1,041	9,586	14,755	8,545
LOS RANCHOS DEBT SERVICE	2014	238,213	231,552	231,552	-	-	2,316	229,236	229,236	167	6,661	2,316	6,494
Total Los Ranchos Debt Service		1,723,380	239,531	1,707,133	-	-	17,072	237,134	1,690,062	1,208	16,247	17,071	15,039
											-	-	-
LOS RANCHOS OPERATIONAL	2005-2013	-	-	-	-	-	-	-	-	-	-	-	-
LOS RANCHOS OPERATIONAL	2014	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LOS RANCHOS OPERATIONAL		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LOS RANCHOS		1,723,380	239,531	1,707,133	-	-	17,072	237,134	1,690,062	1,208	16,247	17,071	15,039
											-	-	-
SCHOOL APS											-	-	-
APS ED TECH DEBT SERVICE	2005-2013	23,181,675	243,180	23,000,487	-	-	230,005	240,749	22,770,482	16,226	181,188	230,005	164,962
APS ED TECH DEBT SERVICE	2014	9,476,703	9,163,330	9,163,330	-	-	91,633	9,071,697	9,071,697	6,634	313,373	91,633	306,739
Total APS ED tech debt service		32,658,378	9,406,510	32,163,817	-	-	321,638	9,312,446	31,842,179	22,860	494,561	321,638	471,701
											-	-	-
APS HB33 SCHOOL BLDG	2005-2013	484,033,276	1,959,219	481,272,245	-	-	4,812,723	1,939,628	476,459,523	338,822	2,761,031	4,812,722	2,422,209
APS HB33 SCHOOL BLDG	2014	58,462,631	56,506,656	56,506,656	-	-	565,067	55,941,590	55,941,590	40,924	1,955,975	565,066	1,915,051
Total APS HB33 School Bldg		542,495,907	58,465,875	537,778,901	-	-	5,377,790	57,881,218	532,401,113	379,746	4,717,006	5,377,788	4,337,260
											-	-	-
APS CAP IMPROVEMENT	2005-2013	241,701,413	966,127	240,340,922	-	-	2,403,408	956,465	237,937,512	169,193	1,360,491	2,403,410	1,191,298
APS CAP IMPROVEMENT	2014	29,264,550	28,296,674	28,296,674	-	-	282,967	28,013,707	28,013,707	20,485	967,876	282,967	947,391
TOTAL APS CAP IMPROVEMENT		270,965,963	29,262,801	268,637,596	-	-	2,686,375	28,970,172	265,951,219	189,678	2,328,367	2,686,377	2,138,689
											-	-	-
APS DEBT SERVICE	2005-2013	450,121,645	1,835,669	447,439,019	-	-	4,474,390	1,817,315	442,964,627	315,085	2,682,626	4,474,392	2,367,541
APS DEBT SERVICE	2014	55,767,319	53,924,547	53,924,547	-	-	539,246	53,385,301	53,385,301	39,037	1,842,772	539,246	1,803,735
Total APS Debt Service		505,888,964	55,760,216	501,363,566	-	-	5,013,636	55,202,616	496,349,928	354,122	4,525,398	5,013,638	4,171,276
											-	-	-
APS OPERATIONAL	2005-2013	38,969,054	174,503	38,730,176	-	-	387,301	172,758	38,342,876	27,280	238,878	387,300	211,598
APS OPERATIONAL	2014	4,911,552	4,738,539	4,738,539	-	-	47,385	4,691,153	4,691,153	3,438	173,013	47,386	169,575
Total APS Operational		43,880,606	4,913,042	43,468,715	-	-	434,686	4,863,911	43,034,029	30,718	411,891	434,686	381,173
TOTAL SCHOOL APS		1,395,889,818	157,808,444	1,383,412,595	-	-	13,834,125	156,230,363	1,369,578,468	977,124	12,477,223	13,834,127	11,500,099

COUNTY OF BERNALILLO, NEW MEXICO
PROPERTY TAX SCHEDULE
JUNE 30, 2015

Agency	Years	Property Taxes Levied	Collected in Current Year	Collected To-Date	MRGCD INT/PEN	MRGCD MRGTX	Re-Appraisal Fee	Distributed in Current Year	Distributed To-Date	Current Amount Deemed Uncollectible	To-Date Amount Uncollected	Undistributed at Year End	County Receivable at Year End
											-	-	-
SCHOOL 08											-	-	-
SD 08 CAP IMPROVEMENT	2005-2013	1,531	-	1,531	-	-	16	-	1,516	-	-	15	-
SD 08 CAP IMPROVEMENT	2014	133	133	133	-	-	1	131	131	-	-	2	-
Total School 08 Improvement		1,664	133	1,664	-	-	17	131	1,647	-	-	17	-
											-	-	-
SD 08 DEBT SERVICE	2005-2013	6,353	-	6,353	-	-	63	-	6,288	5	-	65	(5)
SD 08 DEBT SERVICE	2014	609	609	609	-	-	6	603	603	-	-	6	-
Total School 08 Debt Service		6,962	609	6,962	-	-	69	603	6,891	5	-	71	(5)
											-	-	-
SD 08 OPERATIONAL	2005-2013	382	-	382	-	-	1	-	378	-	-	4	-
SD 08 OPERATIONAL	2014	33	33	33	-	-	-	33	33	-	-	-	-
Total School 08 Operational		415	33	415	-	-	1	33	411	-	-	4	-
TOTAL SCHOOL 08		9,041	775	9,041	-	-	87	767	8,949	5	-	92	(5)
SCHOOL 24											-	-	-
SD 24 CAP IMPROVEMENT	2005-2013	1,446,095	9,075	1,435,234	-	-	14,352	8,984	1,420,882	1,013	10,861	14,352	9,848
SD 24 CAP IMPROVEMENT	2014	183,731	174,874	174,874	-	-	1,749	173,125	173,125	129	8,857	1,749	8,728
Total SD 24 Cap Improvement		1,629,826	183,949	1,610,108	-	-	16,101	182,109	1,594,007	1,142	19,718	16,101	18,576
											-	-	-
SD 24 DEBT SERVICE	2005-2013	6,065,424	39,558	6,018,318	-	-	60,182	39,162	5,958,133	4,245	47,106	60,185	42,861
SD 24 DEBT SERVICE	2014	843,476	802,813	802,813	-	-	8,028	794,785	794,785	590	40,663	8,028	40,073
Total SD 24 Debt Service		6,908,900	842,371	6,821,131	-	-	68,210	833,947	6,752,918	4,835	87,769	68,213	82,934
											-	-	-
SD 24 OPERATIONAL	2005-2013	274,790	1,914	272,391	-	-	2,724	1,894	269,665	193	2,399	2,726	2,206
SD 24 OPERATIONAL	2014	37,193	35,252	35,252	-	-	353	34,899	34,899	26	1,941	353	1,915
Total SD 24 Operational		311,983	37,166	307,643	-	-	3,077	36,793	304,564	219	4,340	3,079	4,121
TOTAL SCHOOL 24		8,850,709	1,063,486	8,738,882	-	-	87,388	1,052,849	8,651,489	6,196	111,827	87,393	105,631
											-	-	-
CNM											-	-	-
CNM DEBT SERVICE	2005-2013	66,633,973	265,712	66,259,196	-	-	-	265,712	66,259,196	46,643	374,777	-	328,134
CNM DEBT SERVICE	2014	8,098,880	7,831,248	7,831,248	-	-	-	7,831,248	7,831,248	5,669	267,632	-	261,963
Total CNM Debt Service		74,732,853	8,096,960	74,090,444	-	-	-	8,096,960	74,090,444	52,312	642,409	-	590,097
											-	-	-
CNM	2005-2013	327,098,785	1,387,942	325,204,839	-	-	-	1,387,942	325,204,839	228,968	1,893,946	-	1,664,978
CNM	2014	42,282,775	40,877,246	40,877,246	-	-	-	40,877,246	40,877,246	29,598	1,405,529	-	1,375,931
Total CNM		369,381,560	42,265,188	366,082,085	-	-	-	42,265,188	366,082,085	258,566	3,299,475	-	3,040,909
TOTAL CNM		444,114,413	50,362,148	440,172,529	-	-	-	50,362,148	440,172,529	310,878	3,941,884	-	3,631,006
											-	-	-
UNMH											-	-	-
UNMH	2005-2013	780,859,912	3,121,471	776,465,647	-	-	7,764,658	3,090,257	768,700,989	546,601	4,394,265	7,764,658	3,847,664
UNMH	2014	94,190,989	91,066,718	91,066,718	-	-	910,667	90,156,051	90,156,051	65,934	3,124,271	910,667	3,058,337
Total UNMH		875,050,901	94,188,189	867,532,365	-	-	8,675,325	93,246,308	858,857,040	612,535	7,518,536	8,675,325	6,906,001
TOTAL UNMH		875,050,901	94,188,189	867,532,365	-	-	8,675,325	93,246,308	858,857,040	612,535	7,518,536	8,675,325	6,906,001

COUNTY OF BERNALILLO, NEW MEXICO
PROPERTY TAX SCHEDULE
JUNE 30, 2015

Agency	Years	Property Taxes Levied	Collected in Current Year	Collected To-Date	MRGCD INT/PEN	MRGCD MRGTX	Re-Appraisal Fee	Distributed in Current Year	Distributed To-Date	Current Amount Deemed Uncollectible	To-Date Amount Uncollected	Undistributed at Year End	County Receivable at Year End
											-	-	-
AMAFCA											-	-	-
AFC DEBT	2005-2013	78,923,726	307,488	78,485,143	-	-	784,853	304,415	77,700,292	55,246	438,583	784,851	383,337
AFC DEBT	2014	9,596,286	9,282,711	9,282,711	-	-	92,827	9,189,884	9,189,884	6,717	313,575	92,827	306,858
Total AFC Debt		88,520,012	9,590,199	87,767,854	-	-	877,680	9,494,299	86,890,176	61,963	752,158	877,678	690,195
											-	-	-
AFC OPERATIONAL	2005-2013	29,657,016	132,409	29,471,667	-	-	294,716	131,086	29,176,951	20,761	185,349	294,716	164,588
AFC OPERATIONAL	2014	3,626,764	3,494,988	3,494,988	-	-	34,950	3,460,038	3,460,038	2,539	131,776	34,950	129,237
Total AFC Operational		33,283,780	3,627,397	32,966,655	-	-	329,666	3,591,124	32,636,989	23,300	317,125	329,666	293,825
TOTAL AMAFCA		121,803,792	13,217,596	120,734,509	-	-	1,207,346	13,085,423	119,527,165	85,263	1,069,283	1,207,344	984,020
											-	-	-
MRGCD											-	-	-
MRGCD	2005-2013	75,389,695	515,224	74,787,956	827,382	746,565	741,716	591,367	74,127,059	52,773	601,739	660,897	548,966
MRGCD	2014	9,627,378	9,074,811	9,074,811	20,288	89,914	90,675	8,914,510	8,914,510	6,739	552,567	160,301	545,828
Total MRGCD		85,017,073	9,590,035	83,862,767	847,670	836,479	832,391	9,505,877	83,041,569	59,512	1,154,306	821,198	1,094,794
TOTAL MRGCD		85,017,073	9,590,035	83,862,767	847,670	836,479	832,391	9,505,877	83,041,569	59,512	1,154,306	821,198	1,094,794
											-	-	-
EDGE S/W											-	-	-
ESWCD	2005-2013	1,163,334	7,866	1,152,743	-	-	11,527	7,786	1,141,215	814	10,591	11,528	9,777
ESWCD	2014	143,726	135,800	135,800	-	-	1,358	134,442	134,442	101	7,926	1,358	7,825
Total ESWCD		1,307,060	143,666	1,288,543	-	-	12,885	142,228	1,275,657	915	18,517	12,886	17,602
TOTAL EDGE S/W		1,307,060	143,666	1,288,543	-	-	12,885	142,228	1,275,657	915	18,517	12,886	17,602
GRAND TOTAL		**$ 5,595,711,152**	**$ 626,606,284**	**$ 5,546,937,014**	**$ 847,670**	**$ 836,479**	**$ 51,060,610**	**$ 620,855,673**	**$ 5,546,948,202**	**$ 3,916,999**	**$ 48,774,138**	**$ -**	**$ 44,857,139**

COUNTY OF BERNALILLO, NEW MEXICO
JOINT POWERS AGREEMENTS
JUNE 30, 2015

Participants	Responsible Party	Description	Beginning Date	Ending Date	Project Amount	County Portion	Current Year Contributions	Audit Responsibility
City of Albuquerque Board of Education	Bernalillo County	Rio Grande Swimming Pool - Construction and Maintenance CCN 76-0008	1976	04-06-2051	$680,000	$250,000	$14,368	Bernalillo County
City of Albuquerque	Both Parties	Child Abuse Council CCN 83-0017	1983	90-Day Notice	Not specified	Not specified	Unknown	City of Albuquerque
Village of Tijeras	Bernalillo County	Animal Control Services CCN 84-0043	1984	30-Day Notice	Varies Yearly	Not specified	Unknown	Not specified
City of Albuquerque Village of Los Ranchos Village of Tijeras	City of Albuquerque	Albuquerque/Bernalillo County Board of Aging CCN 84-0099	1984	6-Month Notice	Not specified	Not specified	Unknown	City of Albuquerque
City of Albuquerque	Both Parties	Law Enforcement Center CCN 86-0063 & 88-0161	1986	6-Month Notice	Not specified	Varies yearly	Unknown	Both Parties
New Mexico County Insurance Authority	Board of Directors	Workers Compensation Fund CCN 87-0034	1987	Indefinite	Varies yearly	Unknown	$765,446	Board of Directors
New Mexico County Insurance Authority	Board of Directors	Multi-line Self-Insurance Fund CCN 92-0424	1989	Indefinite	Varies yearly	Unknown	$4,872,796	Board of Directors
City of Albuquerque	City of Albuquerque	Motor Vehicle Emissions Inspection Maintenance Program CCN 87-0121	1987	180-Day Notice	Varies yearly	20% of city's yearly project budget	Unknown	Both Parties
City of Albuquerque	City of Albuquerque	Development/Maintenance of A Emergency Response Plan CCN 90-0207	1988	30-Day Notice	Varies yearly	25% of city's annual approved project budget	Unknown	Both Parties
City of Albuquerque	City of Albuquerque	City/County Building CCN 1989-0174 CCN 2006-0693 &2011-0733 CCN 2013-0598	2006	Indefinite	Not specified	Annual Rent Utilities	$910,905	Both Parties
City of Albuquerque	Both Parties	Emergency Medical Services CCN 1991-0239	1991	180-Day Notice	Varies yearly	Varies yearly	Unknown	Both Parties
NM Energy, Minerals, And Natural Resources Department	Bernalillo County	Administer Federal Land and Water Conservation Fund Act Maintain Park in Tijeras CCN 1992-0178	1992	10-Day Written Notice	$17,000	Maintain park Property and Buildings.	Unknown	EMNRD, DFA State Auditor

COUNTY OF BERNALILLO, NEW MEXICO
JOINT POWERS AGREEMENTS
JUNE 30, 2015

Participants	Responsible Party	Description	Beginnin Date	Ending Date	Project Amount	County Portion	Current Year Contributions	Audit Responsibility
City of Albuquerque Commissioner of Public Lands for NM AMAFCA	Commissioner of Public Lands for New Mexico	South Eubank Landfill Stabilization CCN 93-0367	1993	Silent	Not specified	Not to exceed $200,000	Unknown	Not specified
Village of Tijeras	Bernalillo County	East Mountain Transfer Station CCN 93-0130	1993	30-Day Notice	Not specified	Maintain Transfer Station In safe Condition	$0	Both Parties
City of Albuquerque AMAFCA	Both Parties	Flood Damage Prevention CCN 93-0451 & 95-0191	1993	30-Day Notice	Not specified	Half of the costs	Unknown	Both Parties
City of Rio Rancho City of Albuquerque Village of Tijeras Village of Los Ranchos	All Parties	Unified Library System CCN 93-0516 & 2003-0589 & 2006-0421 &2012-0069	1993	60-Day Notice	Not specified	Not specified	$1,565,210.29	All Parties
City of Bernalillo	Bernalillo County	Summer Lunch Program CCN 95-0215	1995	90-Day Notice	Varies yearly	Administer Program	$0	Bernalillo County
New Mexico Highway And Transportation Department	Both Parties	Alameda Boulevard Landscaping Maintenance CCN 1995-0531	1995	Indefinite	$1,250,000	Maintenance services	Unknown	Not specified
City of Albuquerque Village of Los Ranchos, Village of Tijeras	City of Albuquerque	Conduct of Community Programs on Aging CCN 1995-0739	1995	90-Day Notice	Not specified	Not specified	Unknown	City of Albuquerque
City of Albuquerque	Both Parties	Joint Metropolitan Forensic Services Center CCN 1999-0226, 2005-0688	1999	90-Day Notice	$12,000,000	Varies yearly	$0	City of Albuquerque
AMAFCA New Mexico State Highway Department	AMAFCA Bernalillo County	2nd Street-Pueblo Solano, Pueblo Luna, and Ortega Drain Outfall CCN 1999-0528	2000	30-Day Notice	Not specified	Maintenance of drainage improve-ments	Unknown	Not specified

COUNTY OF BERNALILLO, NEW MEXICO
JOINT POWERS AGREEMENTS
JUNE 30, 2015

Participants	Responsible Party	Description	Beginning Date	Ending Date	Project Amount	County Portion	Current Year Contributions	Audit Responsibility
NM Energy, Minerals & Natural Resources Department	Both Parties	Mobilization of Wildland Fire Protection & Resources CCN 2000-0071	2000	30-Day Notice	Not specified	Not specified	Unknown	Both Parties, DFA, State Auditor
New Mexico State Highway & Transportation Department Pueblo of Sandia	Bernalillo County	Traffic Signal at Intersection NM 556 CCN 2001-0114	2000	Indefinite	Not specified	Not specified	Unknown	Not specified
NM Regulation & Licensing Department And Construction Industries Division	Bernalillo County	Regulation of Public Buildings Within Geographical Boundary Of NMPS CCN 2001-0164	2001	30-Day Notice	Not specified	Not specified	Unknown	Independent accreditation agency
City of Albuquerque	Both Parties	Metropolitan Criminal Justice Services Coordinating Council MCJJC CCN 2003-0385	1999	90-Day Notice	Not specified	Not specified	Unknown	Both Parties, DFA, State Auditor
City of Albuquerque and Albuquerque-Bernalillo Water Utility Authority	City of Albuquerque	Set forth the procedures for the Issuance of revenue bonds or Other obligations needed to Finance the utility capital needs CCN 2003-0673	02-25-04	By consent of Parties.	Various	None	None	City of Albuquerque
New Mexico Energy, Minerals and Natural Resource	Bernalillo County And EMNRD	Suppression of wildfires on State and non-municipal Private lands CCN 2004-0003 & CCN 2009-0775	12-13-04	30-Day Written Notice	Not specified	Unknown	Unknown	EMNRD
Hubbell House Alliance	Bernalillo County And Hubbell House Alliance	Improvements, maintenance, And education for history Of Hubbell House and Property CCN 2004-0166	04-21-04	60-Day Notice	Not Specified	None	None	Hubbell House Alliance
City of Albuquerque Bernalillo County Water Utility Authority	City of Albuquerque Bernalillo County Water Utility Authority	City, County & Authority Have right-of-way eminent Domain powers CCN2004-0692	09-22-04	Indefinite	Not Specified	Unknown	Unknown	All Parties

COUNTY OF BERNALILLO, NEW MEXICO
JOINT POWERS AGREEMENTS
JUNE 30, 2015

Participants	Responsible Party	Description	Beginning Date	Ending Date	Project Amount	County Portion	Current Year Contributions	Audit Responsibility
City of Albuquerque	Bernalillo County	Effectuate Admin. Efficiency Of Public Buildings CCN 2005-0117	04-12-05	Indefinite	Not Specified	None	Unknown	Bernalillo County
Valencia County	Bernalillo County	Assist Valencia in developing, implementing, and operating a juvenile Community custody program CCN 2007-0430	06-26-07	30 day notice	unknown	unknown	None	All Parties
Sandoval County	Bernalillo County	Operation of Regional Juvenile Detention Center CCN 2007-0432	06-27-07	6 month notice	Unknown	Unknown	Unknown	Bernalillo County
New Mexico Children, Youth, and Families Department	Bernalillo County	Active collaboration between Parties in supporting and Implementing the Juvenile Detention Alternatives Initiative CCN2007-0560	10-21-07	30-Day Notice	Not Specified	Unknown	$0	All Parties
New Mexico Dept. of Public Safety/New Mexico State Police	Bernalillo County Communications	Upgrade E911 equipment at DPS and PSAP to handle Wireless calls CCN2007-0608 & CCN 2010-011	12-27-07	60-Day Notice.	$670,239	Unknown	$0	Bernalillo County
New Mexico Energy, Minerals and Natural Resources Dept	Bernalillo County Open Space	Provide use of inmate crews To perform natural resource Improvements and vocational Training for inmates CCN2008-0106	03-20-08	10-Day Notice.	Unknown	Unknown	$0	Bernalillo County
Village of Los Ranchos	Bernalillo County	Residential & commercial construction within the geographical boundaries of the Village CCN2009-0722	11-24-2009	30- Day Written Notice	Unknown	Unknown	$0	Bernalillo County
Village of Los Ranchos	Bernalillo County	Provision of Fire Protection and EMS service for the Village of Los Ranchos CCN2009-0669	09/09/2009	60 -day Written Notice	Unknown	None	$1,161,099	Bernalillo County

COUNTY OF BERNALILLO, NEW MEXICO
JOINT POWERS AGREEMENTS
JUNE 30, 2015

Participants	Responsible Party	Description	Beginning Date	Ending Date	Project Amount	County Portion	Current Year Contributions	Audit Responsibility
Village of Los Ranchos	Bernalillo County	Share resources and responsibility in public safety issues within the Village of Los Ranchos	06/28/2011	90-Day Written Notice	Unknown	None	$10,000	Bernalillo county
Regents of the University of New Mexico	Bernalillo County	Sobriety Observation Program CCN 2013-0152	01/16/2013	06/30/2017	$400,000	$296,000	$16,115	Bernalillo County
City of Albuquerque	Bernalillo County	Renovation and Use of the John Marshall Health & Social Svc Center Kitchen CCN 2013-051	04/16/13	30-Day Written Notice	Unknown	$38,000	$38,000	Bernalillo County
Sandoval County	Bernalillo County	Sandoval County shall accept And detain, on a space Available basis inmates delivered to SCDC for Incarceration CCN 2013-0336	06/06/2013	60-Day Written Notice	Unknown	None	$0	Bernalillo County
City of Albuquerque	Bernalillo County	Provide funding for the design Construction, equipping and Furnishing of the Central/ Unser Library CCN 2013-0493	07/26/13	30-Day Written Notice	Unknown	500,000	500,000	Bernalillo county

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF VENDOR INFORMATION for Purchases Exceeding $60,000 (excluding GRT)
FOR THE YEAR ENDED JUNE 30, 2015
PREPARED BY AGENCY STAFF NAME: Lisa Sedillo-White TITLE: Purchasing Director DATE: as of June 30, 2015

#	RFB#/RFP#	Type of Procurement	Awarded Vendor	Original Contract Amount	$ Amount of Amended Contract	Name and Physical Address per the procurement documentation, of ALL Vendor(s) that responded	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in-state and chose Veteran's Preference (Y or N)	Brief Description of the Scope of Work
1	N/A	Sole Source	ACCELA INC	$ 130,872.52		2633 Camino Ramon, Ste 120 San Ramon, CA 94583	No	N/A	Accela Land Management Annual Maintenance & Support Renewal
2	RFP-19-14-AB	RFP	ADECCO USA INC	$ 691,797.13	$ 22,673.20	1. Adecco 3540 Pan Americn Frwy Suite E ABQ, NM 87107 2. 22nd Century Technologies 123 East Marcy Sante Fe 87501 3. Pie Management 5601 Bridge St. Ste 336 Ft. Worth, TX 76112 4. Select Staffing 6121 Indian School Rd SE ABQ, NM 87110	1. Yes 2. Yes 3. No 4. Yes	1. No 2. No 3. N/A 4. No	Temp Service- Commision Assistant (Tito Madrid)
3	RFP 01-15-CS	RFP	ALBUQUERQUE ASPHALT INC	$ 600,085.68		1. AUI 7420 Reading Ave SE ABQ, NM 87105 2. TLC 5000 Edith Blvd NE ABQ, NM 87107 3. Franklin's Earthmoving, Inc 2425 Jefferson St. NE ABQ,NM 87110 4. Albuquerque Asphalt 202 94th St. ABQ, NM 87121 5. Star Paving Company 3109 Love Rd SW ABQ, NM 87105	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes	1. Yes 2. No 3. No 4. Yes 5.No	Construction Services
4	RFP 01-15-CS	RFP	AUI, INC. Master Agreement - Projects assigned by Task Order on project by project basis. No task orders have been issued under this Master Agreement.	Indeterminate - Not a Fixed Price Contract		1. AUI 7420 Reading Ave SE ABQ, NM 87105 2. TLC 5000 Edith Blvd NE ABQ, NM 87107 3. Franklin's Earthmoving, Inc 2425 Jefferson St. NE ABQ,NM 87110 4. Albuquerque Asphalt 202 94th St. ABQ, NM 87121 5. Star Paving Company 3109 Love Rd SW ABQ, NM 87105	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes	1. Yes 2. No 3. No 4. Yes 5.No	Construction Services
5	RFP 01-15-CS	RFP	FRANKLIN'S EARTHMOVING	$ 752,708.76		1. AUI 7420 Reading Ave SE ABQ, NM 87105 2. TLC 5000 Edith Blvd NE ABQ, NM 87107 3. Franklin's Earthmoving, Inc 2425 Jefferson St. NE ABQ,NM 87110 4. Albuquerque Asphalt 202 94th St. ABQ, NM 87121 5. Star Paving Company 3109 Love Rd SW ABQ, NM 87105	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes	1. Yes 2. No 3. No 4. Yes 5.No	Construction Services
6	RFP 01-15-CS	RFP	STAR PAVING	$ 325,870.28		1. AUI 7420 Reading Ave SE ABQ, NM 87105 2. TLC 5000 Edith Blvd NE ABQ, NM 87107 3. Franklin's Earthmoving, Inc 2425 Jefferson St. NE ABQ,NM 87110 4. Albuquerque Asphalt 202 94th St. ABQ, NM 87121 5. Star Paving Company 3109 Love Rd SW ABQ, NM 87105	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes	1. Yes 2. No 3. No 4. Yes 5.No	Construction Services
7	RFP 01-15-CS	RFP	TLC PLUMBING & UTILITY Master Agreement - Projects assigned by Task Order on project by project basis. No task orders have been issued under this Master Agreement.	Indeterminate - Not a Fixed Price Contract		1. AUI 7420 Reading Ave SE ABQ, NM 87105 2. TLC 5000 Edith Blvd NE ABQ, NM 87107 3. Franklin's Earthmoving, Inc 2425 Jefferson St. NE ABQ,NM 87110 4. Albuquerque Asphalt 202 94th St. ABQ, NM 87121 5. Star Paving Company 3109 Love Rd SW ABQ, NM 87105	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes	1. Yes 2. No 3. No 4. Yes 5.No	Construction Services

COUNTY OF BERNALILLO, NEW MEXICO
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FOR THE YEAR ENDED JUNE 30, 2015
PREPARED BY AGENCY STAFF NAME: Lisa Sedillo-White TITLE: Purchasing Director DATE: as of June 30, 2015

#	RFB#/RFP#	Type of Procurement	Awarded Vendor	Original Contract Amount	$ Amount of Amended Contract	Name and Physical Address per the procurement documentation, of ALL Vendor(s) that responded	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in-state and chose Veteran's Preference (Y or N)	Brief Description of the Scope of Work
8	RFP 01-12-BB	RFP	ARAMARK CORPORATION	$ 9,155,303.11	$ 12,783,360.80	1. Keefe Group 1200 E. 45th Ave Denver, CO 80239 2. ARAMARK Correctional Services, LLC 1101 Market St. Philadelphia, PA 19107 3. Summit Food Service, LLC 2703 Broadbent Okwy NE Ste F ABQ, NM 87107 4. Compass Group USA, Inc. Canteen Correctional Services Division 3 International Dr. 2nd Floor Rye Brook, NY 10573	1. No 2. No 3. Yes 4. No	1. N/A 2. N/A 3. No 4. N/A	Food and Laundry services regarding the Metropolitan Detention Center (MDC) facility
9	RFP 40-14-DE	RFP	BDA ARCHITECTURE PC	$24,533	$ 339,364.49	1. Mullen Heller Architecture, P.C. 924 Park Ave SW Ste B ABQ, NM 87102 2. BDA Architecture, P.C. 901 Lamberton Pl NE ABQ, NM 87107 3. SMPC Architects 115 Amherst Dr SE ABQ, NM 87106	1. Yes 2. Yes 3. Yes	1. No 2. No 3. No	ARCHITECTURAL SERVICES TO PROVIDE DESIGN SERVICES FOR THE BERNALILLO COUNTY ANIMAL CARE FACILITY
10	RFP30-13-JV	RFP 30-13-JV	COMMUNITY DENTAL SERVICES INC	$ 744,000.00	$ 1,116,000.00	1. Community Dental Services 2116 Hinkle SE ABQ, NM 87102 2. First Nations Community HealthSource 5608 Zuni SE ABQ, NM 87108 3. First Choice Community Healthcare, Inc. 2001 North Centro Familiar SW ABQ, NM 87105	1. Yes 2. Yes 3. Yes	1. No 2. No 3. No	Partners In Health program for fiscal year 2014/2015 services with Community Dental Services
11	N/A	Sole Source	Nurse Advice New Mexico	$ 150,000.00		4206 Louisiana Blvd NE ABQ, NM 87109	Yes	No	Purchase order (PO) issued to replace closed previous PO 3900008589 for Nurse Advice Tele-Triage services specific to New Mexico serving residents 27/7, 365 days a year for Fiscal Year 2015.
12	RFP 45-14-PL	RFP	CORRECT CARE SOLUTIONS LLC	$ 6,399,950.97		1. Corizon Health, Inc. 105 Westpark Dr Ste 200 Brentwood, TN 37027 2. SW Correctional Medical Group 6303 Goliad Ave Dallas, TX 75214 3. NaphCare 2090 Columbiana Rd Ste 4000 Birmingham, AL 35216 4. Correct Care Solutions 1283 Murfreesboro Rd Ste 500 Nashville, TN 37217	1. No 2. No 3. No 4. No	1. N/A 2. N/A 3. N/A 4. N/A	Provide Medical, Dental, Mental Health, Psychiatric, and Methadone Services for all inmates in the custody of the MDC, as well as urgent care and various services for Corrections Officers, as needed
13	RFP 09-10-BB	RFP / Emergency	CORRECTIONAL HEALTHCARE CO INC Note: 4 year agreement (7/1/10 - 6/30/14) Emergency Procurement (7/1/14 - 12/31/14)	$ 43,882,543.84	$ 49,190,498.73	1. Wexford Health Sources, Inc. 501 Holiday Dr Foster Plaza Four Pittsburgh, PA 15220 2. Southwest Correctional Medical Group 6303 Goliad Ave Dallas, TX 75214 3. NaphCare 2090 Columbiana Rd Ste 4000 Birmingham, AL 35216 4. Correctional Healthcare Companies, Inc. 6200 S. Syracuse Way 440 Greenwood Village, CO 80111 5. Correct Care Solutions 1283 Murfreesboro Rd Ste 500 Nashville, TN 37217 6. Corizon Health Inc. 105 Westpark Dr Ste 200 Brentwood, TN 37027	1. No 2. No 3. No 4. No 5. No 6. No	1. N/A 2. N/A 3. N/A 4. N/A 5. N/A 6. N/A	Provide Medical, Dental, Psychiatric, and Mental Health Services for all inmates in the custody of the MDC and emergency care and various services for Corrections Officers, as needed
14	RFP 03-11-MR	RFP	CORRECTIONS CORPORATION OF	$ 6,203,292.40	$ 7,523,268.83	10 Burton Hills Blvd Nashville, TN 37215	No	N/A	Provide housing of adult inmates at the Torrance County Detention Facility. Housing will be on an as needed basis
15	RFP 03-15-CS	RFP	CRUISING KITCHENS	$ 266,522.00	$ 268,522.00	1. Gurley Motor Co. 701 W. Coal Ave Gallup, NM 87301 2. Food Cart USA 3000 Airway Ave Costa Mesa, CA 92626 3. Cruising Kitchens LLC 14732 Bulverde Rd San Antonio, TX 78247 4. Vending Trucks, Inc. 5. Litchfield Rd East Brunswick, NJ 08816	1. Yes 2. No 3. No 4. No	1. No 2. N/A 3. N/A 4. N/A	Two custom food trucks to be used for Community Chef Program
16	N/A	Professional Service Agreement	NM CLERKS, LLC	$ 60,000.00		1420 Carlisle Blv NE Ste 208 ABQ, NM 87110	Yes	No	provide management analyst technical assistance services as requested by the County Clerk

COUNTY OF BERNALILLO, NEW MEXICO
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FOR THE YEAR ENDED JUNE 30, 2015
PREPARED BY AGENCY STAFF NAME: Lisa Sedillo-White TITLE: Purchasing Director DATE: as of June 30, 2015

#	RFB#/RFP#	Type of Procurement	Awarded Vendor	Original Contract Amount	$ Amount of Amended Contract	Name and Physical Address per the procurement documentation, of ALL Vendor(s) that responded	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in-state and chose Veteran's Preference (Y or N)	Brief Description of the Scope of Work
17	RFP 48-13-JV	RFP	EPI USE AMERICA INC	$ 76,099.88	$ 139,357.91	1. Avani Technology Solutions Inc. 722 Weiland Rd Ste 205 Rochester, NY 14626 2. Technology Resource Services, Inc. 103-11 97th St Ozone Park, NY 11417 3. Mytechus, LLC 3325 Paddocks Pkwy Ste 140 Suwanee, GA 30024 4. Sage Group Consulting, Inc. 3400 Highway 35 Ste 9 Hazlet, NJ 07735 5. SAP Public Services, Inc. 3999 West Chester Pike Newtown Square, PA 19073 6. EPI-USE America, Inc. 2002 Summit Blvd #825 Atlanta, GA 30319 7. Optimal Solutions Integration Inc. 1033 North Fairfax St Ste 410 Alexandria, VA 22314 8. USM Business Systems Inc. 14175 Sullyfield Circle Ste 400 Chantilly, VA 20151 9. Sierra Infosys Inc. 6001 Savoy Dr Ste 210 Huston, TX 77036 10. Phoenix Business Inc. 5717 Madge Place Haltom City, TX 76117	1. No 2. No 3. No 4. No 5. No 6. No 7. No 8. No 9. No 10. No	1. N/A 2. N/A 3. N/A 4. N/A 5. N/A 6. N/A 7. N/A 8. N/A 9. N/A 10. N/A	SAP software application support . Services include, but are not limited to, implementing new functionality, enhancing existing functionality, applying updates and upgrades to system as needed to keep the SAP system current and fully functional, resolving system issues, and technical support
18	N/A	Exempt	FIDELITY NATIONAL TITLE INS CO	$ 732,646.56		8500 Menaul Blvd NE ABQ, NM 87112	Yes	No	Purchase property :3701 Condershire Dr SW Albquerque, NM 87105
19	RFP 30-13-JV	RFP	FIRST CHOICE COMMUNITY HEALTHCARE Note: Orginal Contract Amt. includes amounts for the original contract @ $372,000 + Amendment 01 @ $372,000 = $744,000.00	$ 744,000.00	$ 1,116,000.00	1. Community Dental Services 2116 Hinkle SE ABQ, NM 87102 2. First Nations Community HealthSource 5608 Zuni SE ABQ, NM 87108 3. First Choice Community Healthcare, Inc. 2001 North Centro Familiar SW ABQ, NM 87105	1. Yes 2. Yes 3. Yes	1. No 2. No 3. No	Partners In Health program for fiscal year 2014/2015 services with First Nations Community Healthsource
20	RFP 30-13-JV	RFP	FIRST NATIONS COMMUNITY Note: Orginal Contract Amt. includes amounts for the original contract @ $372,000 + Amendment 01 @ $372,000 = $744,000.00	$ 744,000.00	$ 1,116,000.00	1. Community Dental Services 2116 Hinkle SE ABQ, NM 87102 2. First Nations Community HealthSource 5608 Zuni SE ABQ, NM 87108 3. First Choice Community Healthcare, Inc. 2001 North Centro Familiar SW ABQ, NM 87105	1. Yes 2. Yes 3. Yes	1. No 2. No 3. No	Partners In Health program for fiscal year 2014/2015 services with First Nations Community Healthsource
21	RFP 38-11-CS	RFP	FORENSIC BEHAVIORAL HEALTH ASSOC	$ 422,987.15	$ 483,312.38	8901 Adams NE Ste B ABQ, NM 87113	Yes	No	The contractor shall provide the Youth Prevention Services in FY 15 subject to the availability of funding,
22	RFB 0009-15-CS	RFB	FRANKLINS EARTHMOVING INC	$ 711,619.71		1. Franklin's Earthmoving 2425 Jefferson St NE ABQ, NM 87110 2. Albuquerque Asphalt 202 94th Street SW NM 87193 3. Universal Constructors 3825 Academy Pkwy N NE, ABQ, NM 87109 4. Star Paving 3109 Love Rd SW, ABQ, NM 87121 5. Salls Brothers 7301 Reading Ave SE, ABQ, NM 87105	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes	1. No 2. No 3 No 4. No 5. No	Provide the equipment, labor, material, supplies, etc., as necessary for Construction Services for Paradise Blvd Trail Improvements
23	RFP 06-12-BB	RFP	GALLAGHER BENEFIT SERVICES INC	$ 186,915.89	$ 280,373.83	1. McGriffs Siebel & Williams 5080 Spectrum Dr. Ste 900E Addison, TX 75001 2. Gallagher Benefit Service 6399 S. Fiddler's Cir. Ste 200. Greenwood Village, CO 8011 3. The Manuel Lujan Agency 4801 Indian School Rd Ne Ste 100 ABQ, NM 87110 4. GBS Benefits Inc. & Past Presidents Conselting Group 465 E. 400 E. Salt Lake City UT 84111 5. The Segal Company 1230 W. Washington ST Ste 501, Tempe AZ 85281-1248	1. No 2. No 3.Yes 4. No 5. No	1. N/A 2. N/A 3. No 4. N/A 5. N/A	PROVIDE INSURANCE AND BENEFITS CONSULTING SERVICES (PO was deleted with total value $0.00)

COUNTY OF BERNALILLO, NEW MEXICO
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24	N/A	Sole Source	H AND E EQUIPMENT SERVICES INC	$ 80,804.75		1924 2nd Street NW ABQ, NM 87107	Yes	No	provide and install replacement Tymco sweeper kit on exsiting County International Harvestor (IHC) Street sweeper vehicle to replace the old Tymco unit
25	N/A	Prof. / Technical Services Professional Service Contract	HOWARD MEEHAN	$ 127,642.06		4204 Silent Wing Santa Fe, NM 87507			Hiland Theater Project (Artwork)
26	RFP 31-13-MR	RFP	MOSS ADAMS LLP	$ 52,457.94	$ 106,490.65	1. Moss Adam LLP 6100 Uptown Blvd NE, ste 400 Albuquerque, NM 87110 2.AGH 301 N. Main, Suite 1700 Wichita, KS 67202 3. Accounting & Consulting Group 2700 San Pedro NE, ABQ, NM 87110 4. Axiom 5150 San Francisco Rd NE, ABQ, NM 87109 5. Harshwal & Company LLP 500 Marquette Ave NW, Suite 280, ABQ, NM 87102	1. Yes 2. No 3. Yes 4. Yes 5. Yes	1. No 2. N/A 3. No 4. No 5.No	PROVIDE EXTERNAL AUDITING SERVICES
27	N/A	Maintenance & Support Agreement	MOTOROLA SOLUTIONS INC	$ 211,891.00		7237 Church Ranch Blvd Ste 406 Westminster, CO 80021	No	N/A	Update the existing system located at the BC Communications Center @ 10401 Holly NE, ABQ, NM with an enhanced software produc release known as the Premier One CAD System, and provide implementation services in accordance with the PremierOne Computer Aided Dispatch Software Implementation.
28	N/A	Sole Source	N HARRIS COMPUTER CORPORATION	$ 66,801.00		ANTARES DRIVE STE 400 OTTAWA, CA K2E84C	No	N/A	Global Software VisionTek License renewal
29	RFB 0024-15-NL	RFB	NEW MEXICO UNDERGROUND	$ 2,707,524.40		1. AUI, INC 7420 Reading Ave SE, ABQ, NM 87105 2. SALLS BROTHERS 7301 Reading Ave SE, ABQ, NM 87105 3. TLC PLUMBING 5000 Edith Blvd. NE ABQ, NM 87107 4. SUNDANCE MECHANICAL UTILITY 12325 Modesto NE ABQ, NM 87122 5.FRANKLINS EARTHMOVING 2425 Jefferson St NE ABQ, NM 87110 6. NM UNDERGROUND UTILITY 6201 Industry Rd SE, ABQ, NM 87105 7. STAR PAVING 3109 Love Rd SW, ABQ, NM 87121	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes 6. Yes 7. Yes	1. Yes 2. No 3. No 4. No 5. No 6. No 7. No	Construction Services for Improvements for the Arenal Storm Drain Project.
30	RFB 0001-15-CS	RFB	NEW MEXICO UNDERGROUND	$ 4,703,284.75	$ 4,727,132.55	1. AUI, Inc. 7420 Reading Ave SE, ABQ, NM 87105 2. New Mexico Underground Contractors 6201 Industry Rd SE ABQ, NM 87105 3. Salls Brothers 7301 Reading Ave SE, ABQ, NM 87105	1. Yes 2. Yes 3. Yes	1. Yes 2. Yes 3. No	Provide the equipment, labor, material, supplies, etc., as necessary for Construction Services for the Goff Boulevard Improvements
31	N/A	Sole Source	NOW SOLUTIONS INC	$ 120,000.00		3235 Kiefer Rd # 355 Santa Clara, CA 95051	No	N/A	HR AND PAYROLL MAINTENANCE FORMALLY ROSS SYSTEMS.
32	N/A	Real Estate Purchase Agreement	OLD REPUBLIC NATIONAL TITLE INS CO	$ 153,000.00		4061 Ridge Rd SW Rio Rancho, NM 87124	Yes	No	Purchase property for RT 66 Visitor Center
33	N/A	Sole Source	ORACLE AMERICA INC	$135,412.91	$ 271,163.59	500 Oracle Parkway Redwood Shores, CA 94065	No	N/A	Oracle technical support services for weblogic

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34	RFP 48-13-JV	RFP	PHOENIX BUSINESS INC.	$ 1,001,404.00	$ 1,071,502.00		$ 1,001,404.00	$ 1,071,502.00	1. Avani Technology Solutions Inc. 722 Weiland Rd Ste 205 Rochester, NY 14626 2. Technology Resource Services, Inc. 103-11 97th St Ozone Park, NY 11417 3. Mytechus, LLC 3325 Paddocks Pkwy Ste 140 Suwanee, GA 30024 4. Sage Group Consulting, Inc. 3400 Highway 35 Ste 9 Hazlet, NJ 07735 5. SAP Public Services, Inc. 3999 West Chester Pike Newtown Square, PA 19073 6. EPI-USE America, Inc. 2002 Summit Blvd #825 Atlanta, GA 30319 7. Optimal Solutions Integration Inc. 1033 North Fairfax St Ste 410 Alexandria, VA 22314 8. USM Business Systems Inc. 14175 Sullyfield Circle Ste 400 Chantilly, VA 20151 9. Sierra Infosys Inc. 6001 Savoy Dr Ste 210 Huston, TX 77036 10. Phoenix Business Inc. 5717 Madge Place Haltom City, TX 76117
35	N/A	Sole Source	PICTOMETRY INTERNATIONAL	$ 304,311.00	$ 470,770.88	100 TOWN CENTRE DRIVE, ROCHESTER, NY 14623	No	N/A	Digital Imagery 2nd Capture
36	N/A	Sole Source	PLANNING TECHNOLOGIES LLC	$ 62,029.50		7601 JEFFERSON NE STE 100 ABQ, NM 87109	Yes	???	Continue development of planning tools at BC Public Works Dept - continued support for the CIP project evaluation program and related development of the Trnsportation Accessibility Model (TRAM).
37	RFP 18-14-AB	RFP	PRESBYTERIAN HEALTH PLAN	$ 22,680,000.00		1. Blue Cross Blue Shield of NM 5701 Baloon Fiesta Parkway NE ABQ, NM 87113 2. Cigna 900 Cottage Grove Rd Bloomfield, CT 06152 3. Presbyterian Health Plan 2501 Buena Vista SE ABQ, NM 87106	1. Yes 2. No 3. Yes	1. No 2. N/A 3. Yes	Presbyterian Health plan will be providing Group medical Insurance for Bernalillo County Employees.
38	RFP 21-14-AB	RFP	PUBLIC TRUST ADVISORS LLC	$ 73,685.75	$ 191,564.69	1. Cutler Investment Counsel, LLC 525 Bigham Knoll Jacksonville, OR 97530 2. Davidson Fixed Income Mgmt. LLC 5550 SW Macadam Ave Ste 110 Portland, OR 97239 3. RVKuhns & Associates, Inc. 1211 SW 5th Ave Ste 900 Portland, OR 97204 4. Public Trust Advisors, LLC 501 Laguna Blvd SW ABQ, NM 87104 5. PFM - Asset Mgmt. LLC 50 Califorina St Ste 2300 San Francisco, CA 94111 6. Cloak and Co, LLC 2701 San Pedro Dr NE Ste 16 ABQ, NM 87110 7. Morgan Stanley 6565 Americas Parkway NE Ste 400 ABQ, NM 87110	1. No 2. No 3. No 4. Yes 5. No 6. Yes 7. Yes	1. N/A 2. N/A 3. N/A 4. No 5. N/A 6. No 7. No	Investment Advisory Services
39	RFB 0003-15-CB	RFB	QUALITY TRAILER SALES CORP	$ 73,934.00		1. QUALITY TRAILER EQUIPMENT 13501 West Highway 66 NW NM 87121 2. GOLDEN SALES 721 Candelaria Road N.E., ABQ, NM, 87107 3. 4 RIVERS EQUIPMENT 2301 CANDELARIA RD NE ABQ, NM, 87107 4. MCT INDUSTRIES 7451 Pan American Frwy NE, ABQ, NM 87109	1. Yes 2. Yes 3. Yes 4. Yes	1. No 2. No 3. No 4. No	Deliver a standard lowboy trailer (model 50gsl-pt, or equal) meeting County specifications. The lowboy trailer will be equipped with two drops in deck height that aids on loading and hauling of heavy equipment such as bulldozers, industrial equipment

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF VENDOR INFORMATION for Purchases Exceeding $60,000 (excluding GRT)
FOR THE YEAR ENDED JUNE 30, 2015
PREPARED BY AGENCY STAFF NAME: Lisa Sedillo-White TITLE: Purchasing Director DATE: as of June 30, 2015

#	RFB#/RFP#	Type of Procurement	Awarded Vendor	Original Contract Amount	$ Amount of Amended Contract	Name and Physical Address per the procurement documentation, of ALL Vendor(s) that responded	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in-state and chose Veteran's Preference (Y or N)	Brief Description of the Scope of Work
40	N/A	Sole Source	DBA REAL TIME SOLUTIONS	$ 30,000.00	$ 450,000.00	1528 Five Points SW ABQ, NM 87105	Yes	No	Methadone Treatment for inmate patients who are enrolled in a methadone treatment program prior to incarceration.Pharmacy services for the storage and dispensing of these medications in accordance with all applicable regulations
41	RFP 17-09-CS	RFP	RICOH USA INC	$ 431,505.91	$ 657,277.64	1. Southwest Copy Systems 4545 McLeod Rd NE ABQ, NM 87109 2. Document Solutions Inc. 4121 Prospect Ave NE ABQ, NM 87110 3. Imaging Concepts 8600 Pan American Freeway NE ABQ, NM 87113 4. IKON Office Solutions 1500 N Renaissance Blvd NE ABQ, NM 87107 5. Xerox Corporation 6100 Uptown Blvd NE ABQ, NM 87110 6. Sharp Business Systems 3401 Candelaria NE Ste D ABQ, NM 87107 7. Pacific Office Automation 3535 Princeton Drive NE ABQ, NM 87107 8. Crumbacher Business Systems 1440A St. Francis Dr Santa Fe, NM 87505	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes 6. Yes 7. Yes 8. Yes	1. No 2. No 3. No 4. No 5. No 6. No 7. No 8. No	Lease of various models of Ricoh copiers, associated equipment, with an additional accessory of e-copy paperworks
42	N/A	Sole Source	ROBIS ELECTIONS INC	$ 64,122.43		301 S COUNTY FARM RD FL3 WHEATON, IL 60187	No	N/A	Election management sofware
43	RFB 0017-15-JL	RFB	RODGERS AND COMPANY INC	$ 98,479.57	$ 98,479.57	1. KD HUEY COMPANY, LLC 2130 State Highway 48 Capitan, NM 88316 2. RODGERS & COMPANY 2615 Isleta Blvd SW, ABQ, NM, 87105 3. HYDROGEOLOGIC SERVICES 3700 Edith Blvd NE ABQ, NM 87107	1. Yes 2. Yes 3. Yes	1. No 2. No 3. No	Sandia Park Monitoring Well Drilling #4
44	N/A	Sole Source	SAFETEEN NEW MEXICO	$ 65,000.00		1511 UNIVERSITY BLVD NE, ABQ, NM 87102	Yes	No	Safe Teen Service-DWI Awareness
45	N/A	Sole Source	SAP PUBLIC SERVICES INC	$ 377,606.93		3899 W CHESTER PIKE NEWTOWN SQUARE, PA 19073	No	N/A	SAP Annual License and Maintenance for FY15
46	N/A	Sole Source	SIDDONS MARTIN EMERGENCY GROUP LLC	$ 169,000.00		14233 INTERDRIVE WEST HOUSTON, TX 77032	No	N/A	Purchase of Pierce parts and factory authorized service and repair fof BernCo Fire Shop for all fire apparatus equipment as needed through 6-30-2015
47	RFP 04-15-AM	RFP	THE MASTERS TOUCH LLC	$ 90,598.13		1. Ambitions Document Solutions, LLC 500 Marquette Ave NW Ste 280 ABQ, NM 87102 2. WBC Inc. dba LithExcel 2408 Alamo Ave SE ABQ, NM 87106 3. Master's Touch, LLC 1405 N Ash St Spokane, WA 99201	1. Yes 2. Yes 3. No	1. No 2. No 3. No	Postage for Notice of Value and Manufactured Homes mailout.
48	N/A	Sole Source	TYLER TECHNOLOGIES INC Initial Contract issued in 2011	$ 930,478.00	$ 1,220,598.00	Initial Contract issued in 20115949 Sherry Lane Suite 1400, Dallas, Texas 75225	No	N/A	Annual Software Maintenance and Support Services for the Clerks Office
49	RFB 0008-15-CS	RFB	VIS COM INC	$ 204,774.17		1. Bixby Electric 521 Wheeler SE, Alb, NM, 87102 2. MWI, Inc. 2303 Phoenix Ave NE, ABQ, NM 87107 3. Vis-Com, Inc. 101 Menaul NE ABQ, NM 87107	1. Yes 2. Yes 3. Yes	1. No 2. No 3. No	Install an Adaptive Signal system on Alamenda Bvd between Loretta Dr and Cottonwood Dr NW. The Adaptive signal system that has been chosen is called InSync.
50	N/A	Sole Source	VISLINK INC	$ 111,000.00		101 BILLERICA AVENUE BLDG 6 N BILLERICA, MA 01862	No	N/A	software and hardware upgrade to customer provided unit to allow for communication with HDX system. Unit must be sent to Vislink factory for upgrade.
51	RFB 0029-14-DE	RFB	WEIL CONSTRUCTION INC	$ 3,017,050.00	$ 3,255,093.12	1. ESA Construction 3435 Girard Blvd NE ,NM 87107 2. Longhorn Construction 9208 Lona Lane NE ABQ ,NM 87111 3. Weil Construction 6020 Midway Park Blvd. Suite A ABQ, NM. 87109	1. Yes 2. Yes 3. Yes	1. No 2. No 3. No	Rehabilitation project for Rio Grande Pool located at 2312 Arenal Road SW, Albuquerque, NM 87108.

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52	RFP 17-09-CS	RFP	XEROX CORPORATION	$ 1,771,255.57	$ 2,091,564.23	1. Southwest Copy Systems 4545 McLeod Rd NE ABQ, NM 87109 2. Document Solutions Inc. 4121 Prospect Ave NE ABQ, NM 87110 3. Imaging Concepts 8600 Pan American Freeway NE ABQ, NM 87113 4. IKON Office Solutions 1500 N Renaissance Blvd NE ABQ, NM 87107 5. Xerox Corporation 6100 Uptown Blvd NE ABQ, NM 87110 6. Sharp Business Systems 3401 Candelaria NE Ste D ABQ, NM 87107 7. Pacific Office Automation 3535 Princeton Drive NE ABQ, NM 87107 8. Crumbacher Business Systems 1440A St. Francis Dr Santa Fe, NM 87505	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes 6. Yes 7. Yes 8. Yes	1. No 2. No 3. No 4. No 5. No 6. No 7. No 8. No	Lease and Maintenance for Copiers at Parks & Recreation
53	RFP 02-15-AB	RFP	Dearborn national life Insurance Company	$ 195,650.00		1. The HartFord, 200 Hopemeadow Street, Simsbury, CT 06089 2. ReliaStar Life Insurance Company DBA Voya Finanical, 20 Washington Avenue South, Minneapolis, MN 55401 3. Life Insurance Company of North America (CIGNA), Two Libery Place 1601 Chestnut St. Philadelphia, PA 19192 4. Dearborn National life Insurance Company, 1001 East Lookout Drive Richardson, TX 75082 5. Minnesota Life Insurance Company 400 Robert St. N., Saint Paul MN 55101	"1. No 2. No 3. No 4. No 5. No"	1. No 2. No 3. No 4. No 5. No	Life and Disability Insurance
54	RFP 07-15-NL	RFP	Stone Tablet LLC dba LaborSoft	$ 29,700.00		1. Stone Tablet LLC dba LaborSoft 222 Forbes Road, Suite 208 Braintree, MA 02184 2. Bashen Corporation 1616 South Voss Rd, Suite 300 Houston, TX 77057	1. No 2. No	1. No 2. No	Electronic Employee Complaint Tracking System
55	RFP 09-15-NL	RFP	Stelzner, Winter, Warburton, Flores, Sanchez & Dawes, P.A.	N. Winter -Partner $180.00/Hr. D. Harris Associate of Counsel $160.00/ hr. L. Stelzner Partner $200.00/Hr. J. Flores Partner $180.00/Hr S. Sanchez, Partner $180.00/Hr. J. Dawes, Partner $180.00/Hr.; D. Donaghy Associate of Counsel $160.00/Hr. Paralegal/Law Clerk $65.00/Hr.		1. Stelzner, Winter, Warburton, Flores, Sanchez & Dawes, P.A. P.O. Box 528 Albuquerque, NM 87103 2. Law & Resource Planning Assoc.,Inc. Albuquerque Plaza 201 Third Street NW, Suite 1750 Albuquerque, NM 87102 3. Lisa Lett Voorhis, Attorney At Law 12231 Academy Rd., NE 301-120 Albuquerque, NM 87111	1. Yes 2. Yes 3. Yes	1. No 2. No 3. No	Utility Law Attorney Services
56	RFP 11-15-AB	RFP	Flamingo Inc. DBA Paul Baca Professional Court Reporters	$ 28,037.38		500 Fourth Street NW Suite 105 Albuquerque, NM 87102	Yes	No	Court Reporting and Transcription Services
57	RFP 13-15-NL	RFP	Boys & Girls club of Central New Mexico and Rio Grande Educational collaborative	$60,000.00 $60,000.00		1. Boys & Girls Club of Central New Mexico, 3333 Truman St. NE Albuquerque, NM 87110 2. Rio Grande Educational Collaborative, 6260 Riverside Plaza Lane NW, Suite A Albuquerque, NM 87120	1. Yes 2. Yes	1. No 2. No	After School Programs
58	RFP 14-15-PL	RFP	PB&J Family Services	$ 56,074.77		1. PB &J Family Services 1101 Lopez RD SW Albuq NN 87105 2. Imperial Services Corp 800 D, Central Avenue SW Albuquerque, NM 87102	1. Yes 2. No	1. No 2. No	Family support Serivces for Detained Adults at the Bernalillo County Medtropolitan Detention Center (MDC)
59	RFP 15-15-NL	RFP	M. David Chacon II	$ 28,037.38		P.O. Box 25432 Albuquerque, NM 87125	Yes	No	Attorney Services - Treasurer

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60	RFP 17-15-AB	RFP	Govdeals Inc.	Indeterminate - Not a Fixed Price Contract		1. Gov Deals, Inc. 100 Capitol Commerce Blvd Ste. 110 Montgomery, Al 36117 2. The Public Group LLC PO Box 50676 Provo, UT 84605	1. No 2. No	1. No 2. No	Auction Services
61	RFP 18-15-AB	RFP	Rio Grande Community Development Corp.	Indeterminate - Not a Fixed Price Contract		318 Isleta Blvd. SW Albuquerque NM 87105	Yes	No	South Valley Economic Development Center
62	RFP 22-15-PL	RFP	Dr. Stellman	$ 18,691.59		409 2nd Street NE, Albuquerque, NM 87124	Yes	No	Compliance Monitor for Psychiatric Services
63	RFP 23-15-NL	RFP	Public Safety Psychology Group LLC.	$ 233,644.86		P.O. Box 92002 Albuquerque, NM 87199	Yes	No	Substance Abuse Prevention Services
64	RFP 24-15-DE (Multi-Award)	RFP	Albuquerque Health Care For The Homeless CROSSROADS FOR WOMEN	$ 270,071.11 $ 237,562.00		1. Crossroads for Women 805 Tijeras Ave NW, Alb. NM 87102 2. Susan's Legacy 11005 Spain NE Alb. NM 87111 3. St. Martin's Hospitality Center 1201 3rd St NW, Alb. NM 87102 4. Albuquerque Heath Care for the Homeless 1217 1st St NW, Alb. NM 87102	Yes Yes	N N	BC Behavioral Health Systems and Stabilization Consulting Services
65	RFP 25-15-PL	RFP	Community Partners, Inc.	$ 308,785.73		1. Community Partners, Inc 4575 E. Broadway Blvd, Tucson, AZ 85711 2. ConnectionsAZ 3030 N. Central Ave, Suite 1407, Phoeniz AZ 85012 3. Change the Mood Business Solutions, 6800 Vista Del Norte #1925, Albuquerque, NM 87113 4. New Mexico Medical Review Association dba HealthInsight New Mexico, 5801 Osuna Road NE, Albuquerque, NM 87109 5. Public Works, LLC, 1690 East Stasburg Rd, West Chester, PA 19380 6.Western Interstate Commission for Higher Education, 3085 Center Green Drive, Suite 200, Boulder, CO 80301	1 a. No, 1b. Yes 2 a. No 2b. Yes 3a. Yes 3b. No 4a. Yes 4b. No 5a. No 5b. Yes 6a. No 6b. Yes	1. No 2. No 3. No 4. No 5. No 6.No	BC Behavioral Health Systems and Stabilization Consulting Services
66	RFP 27-15-AB	RFP	Express Scripts	Indeterminate - Not a Fixed Price Contract		1. Express Scripts One Express Way St. Louis, MO 63121 2. Presbyterian Health Plan, Inc 9521 San Mateo Blvd. NE Albuquerque, NM 87113 3. Script Care, Ltd. 6380 Folsom Drive Beaumont, TX 77706 4. Envision Pharmaceutical Services (Envision RX) 2181 East Aurora Road Twinsburg, Ohio 44087 5. Procare Pharmacy Benfit Manager (ProCare RX) 1267 Professional Parkway Gainsville, Georgia 30507 6. Blue Cross Blue Shield of NM 5701 Balloon Fiesta Parkway NE Albuquerque, NM 87113	1. No 2. Yes 3. No 4. No 5. No 6. Yes	1. No 2. No 3. No 4. No 5. No 6. No	Pharmacy Benefit Administrative and Claims Administration Services
67	RFP 32-15-AM	RFP	Vizual View	$ 106,542.06		3803 34th Cirlce SE, Rio Rancho, NM 87124	Yes	No	Media/Production Specialist Services
68	RFP 33-15-AM	RFP	NM CLERKS, LLC	$ 60,000.00		1. Change the Mood Business Solutions Inc., 6800 Vista Del Norte Road NE #1925, Albuquerque, NM 87113 2. NM Clerks, LLC, 1420 Carlisle Blvd. NE Suite 208, Albuquerque, NM 87110	1. Yes 2. Yes	1. No 2. No	Technical Assistance Services for Clerk's Office

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69	RFP 34-15-JZ	RFP	Elizabeth Simpson, ESQ.	$ 256,705.05	$ 256,705.05	2821 Indian Farm Lane NW Albq. NM 87107	Yes	No	Technical Advice on Adult Detention Reform
70	RFP 36-15-AM	RFP	ROBLES RAEL AND ANAYA PC	$18,691.59		500 Marquette Ave NW Suite 700, Albuquerque, NM 87102	Yes	No	Contract Attorney-Legal Services for the Sheriff's Office
71	RFB 0013-15-PL	RFB	SYSCO NEW MEXICO LLC	Indeterminate - Not a Fixed Price Contract		601 Comanche Rd NE Albuquerque, NM 87107	Yes	No	Food Products and Non-Durable Kitchen Supplies
72	RFB 0014-15-JV	RFB	Academy Reprographics and Albuquerque Reprographics	$ 84,993.60		1.Albuquerque Reprographics Inc. 4716 McLeod, NE, Albuquerque, NM, 87109 2.Serycon, Inc 8900 San Mateo Blvd NE Suite N, Albuquerque, NM, 87113	1. Yes 2. Yes	1. No 2. No	Reprographic Services
73	RFB 0016-15-JV	RFB	Conservancy Oil	$ 15,636.04		1.Western Refining Wholesale 4020 Broadway SE, Albuquerque, NM, 87105 2. Mesa Enterprises 8367 Corona Loop NE, Albuquerque, NM, 87113 3.Conservancy Oil Co 2220 2nd ST SW Albuquerque, NM 87102 4. Honstein Oil and Distributing 101 Anderson Ave SE, Albuquerque, NM, 87102	1. No 2. No 3.Yes 4. Yes	1. No 2. No 3. No 4. No	Bulk Fluid Supply
74	RFB 0019-15-JV	RFB	Sandia Safe & Lock Inc.	$ 5,107.48		1. SANDIA SAFE & LOCK, INC. 4318 SILVER AVE SE, ALBUQUERQUE, NM, 87108 2.Security USA, Inc. 5801 McLeod NE Suite 100, Albuquerque, NM, 87109	1. Yes 2. Yes	1. No 2. No	Locksmith Services Price Agreement
75	RFB 0022-15-JL	RFB	Herrera Coaches	$ 54,747.66		10605 Central Ave NW, Albuquerque, NM, 87121	1.Yes	1. No	Re-bid Bus Transportation Services for Parks and Recreation Summer Programs
76	RFB 0023-15-JV	RFB	Road Runner Waste Services	$ 2,698.53		1. Road Runner Waste Services Inc. PO Box 5550, Bernalillo, NM, 87004 2. MCT Industries, Inc. 7451 Pan American Frwy NE, Albuquerque, NM, 87109 3. Waste Management Of NM PO Box 15700, Rio Rancho, NM, 87174	1. Yes 2. No 3. No	1. No 2. No 3. No	Price Agreement for Solid Waste Collection Services
77	RFB 0025-15-JL	RFB	TLC Plumbing, A & S Plumbing, Total Contracting Services and Rivercrest Construction	$ 492,319.15	$ 56,570.42	1. TOTAL CONTRACTING SERVICES PO Box 72395, Albuquerque, NM, 87195 2. A & S PLUMBING, Inc. 5720 INDUSTRY WAY SE, ALBUQUERQUE, NM, 87105 3.TLC PLUMBING & Utility, Inc. 5000 Edith Blvd. NE Albuquerque, NM 87107 4. DONE RIGHT CONSTRUCTION 11 Rancho de Valencia PO Box 252, Pecos, NM, 87552 5. RIVERCREST CONSTRUCTION DBA RCC, LLC. 4300 Standfier Court SW, Albuquerque, NM, 87105	1. Yes 2. Yes 3. Yes 4. No 5.Yes	1. No 2. Yes 3. No 4. No 5. No	Bernalillo County PIPE Program Water & Sewer Connection Services
78	RFB 0027-15-AB	RFB	Ramsey Charitable Trust Inc (ABQ NM USSSA)	$ 201,931.21		608 Granite Point Trail SE, Albuquerque, NM, 87123	1. No	1. No	Re-Bid Sports Officials
79	RFB 0002-15-CB	RFB	Industrial-Electric Automation, Inc.	Indeterminate - Not a Fixed Price Contract		501 Kinley NE, Albuquerque, NM 87102	1. Yes 2. No	No	Medal Fabrication Services
80	RFB 0004-15-JV	RFB	AAA Pumping Service Inc.	$ 172.90		1. Fresh & Clean 4202 BROADWAY BLVD SE, ALBUQUERQUE, NM, 87105 2. AAA Pumping Services Inc. P.O. Box 12186, Albuquerque, NM, 87195	1.No 2. Yes	1. No 2. No	Portale toilets and related equipment rentals
81	RFB 0006-15-NL	RFB	Sundance Mechanical & Utility Corp.	Indeterminate - Not a Fixed Price Contract		1. RMCI, Inc 6211 Chappell Rd NE, Albuquerque, NM, 87113 2. AUI, Inc. P.O. Box 9825 , Albuquerque, NM, 87119 3. TLC Plumbing 5000 Edith Blvd. NE Albuquerque, NM 87107, Albuquerque, NM, 87107 4. NM Underground Contractors, Inc., 6201 Industry Way SE, Albuquerque, NM 87105 5. Sundance Mechanical & Utility Corpo., 4400 Alameda NE Suite E, Albuqueruqe, NM, 87113	1. Yes 2. Yes 3.Yes 4. Yes 5. Yes	1. No 2. Yes 3. No 4. Yes 5. No	Const. Services for Vista Del Rio, Phase 4

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82	RFB 0007-15-AM	RFB	Southwest Construction and Landscaping LLC	$ 48,070.71		1. C.C. Construction 908 South Mesa Road, Belen, NM, 87002 2. Southwest Construction LLC 5708 Creggs St. NW Albuquerque, NM 87120, Albuquerque, NM, 87120 3. Vision Build Inc. 1116 Park Ave. SW, Albuquerque, NM, 87102	1. Yes 2. Yes 3.Yes	1. No 2. No 3. No	Home rehabilitation construction project for J. baca
83	RFB 0010-15-CB	RFB	Ekore	Indeterminate - Not a Fixed Price Contract		4020 Vassar Dr NE Suite C, Albuquerque, NM, 87107	Yes	No	Price agreement for Automated logic parts
84	RFB 0012-15-PL	RFB	EPIC Aviation, LLC	Indeterminate - Not a Fixed Price Contract		3841 Fairview Industrial Dr SE, Suite 150, Salem, OR, 97302	1a. No 1b. Yes	No	Price agreement for Aviation Jet A Fuel
85	N/A	Sole Source	DBA REAL TIME SOLUTIONS	$ 28,037.38	$ 420,560.75	1528 Five Points SW ABQ, NM 87105	Yes	No	Methadone Treatment for inmate patients who are enrolled in a methadone treatment program prior to incarceration.Pharmacy services for the storage and dispensing of these medications in accordance with all applicable regulations
86	N/A	Sole Source	Colossus Incorporated	$ 83,082.60		102 W 3rd Street Suite 750 Winston Salem, NC 27101	No	N/A	Annual Software Maintenance and Support of the E*Justice Systems law enforcement application
87	RFP 29-14-CB.	RFP	TLC COMPANY INC	$ 70,713.97		1. B&D Industries, Inc. 9720 Bell Ave SE ABQ, NM 87123 2. TLC Company Inc. 5000 Edith Blvd NE ABQ, NM 87107 3. Yearout Service, LLC 8501 Washington St. NE ABQ, NM 87113 4. GEW Mechanical Inc. 127 Aztec NW ABQ, NM 87107 5. Sun State Mechanical, Inc. 174 Sandia Rd NW ABQ, NM 87107	1. Yes 2. Yes 3. Yes 4. Yes 5. Yes	1. No 2. No 3. No 4. No 5. No	Public Safety Building Sewer Repipe Basement to 3rd Floor
88	N/A	Sole Sourse	RECOVERY SERVICES OF NEW	$ 168,224.30		1528 Five Points SW ABQ, NM 87105	Yes	No	RSONM agrees to seek partial reimbursement from OptumHealth New Mexico (OHNM) to provide a Methadone Maintenance Program (MMP) at the Metropolitan Detention Center (MDC).
89	RFP 08-15-NL	RFP (Multi-Award)	CHRISTINA KENT	$ 21,000.00		**Albuquerque Museum Foundation** 207 Griegos Rd. NE, ABQ, NM 87107	Yes	No	Sponsorship of social service programing
			CUIDANDO LOS NINOS INC. CLN KIDS**	$ 28,000.00		**Resources, Inc.** 625 Silver Ave. SW Suite 185, ABQ, NM 87102	Yes	No	
			LA PLAZA DE ENCUENTRO GATHERING PLACE	$ 35,750.00		**New Mexico Forum for Youth In Community** 924 Park Avenue, SW, Ste. E, Albuquerque, NM 87102	Yes	No	
			READING WORKS	$ 28,039.90		**Justice Access Support and Solutions for Health** 1608 Isleta Blvd SW, ABQ, NM 87105	Yes	No	
			ALBUQUERQUE SANE	$ 22,589.00		**Susan's Legacy** 11005 Spain NE, ABQ, NM 87111	Yes	No	
			ALL FAITHS	$ 56,579.40		**Albuquerque SANE Collaborative** 625 Silver Ave SW 2nd Floor ABQ, NM 87102	Yes	No	
			ENLACE COMUNITARIO	$ 45,000.00		**New Mexico Child Advocacy Networks** 625 Silver Ave SW Suite 345, ABQ, NM 87102	Yes	No	
			MANDY'S FARM	$ 45,789.25		**Albuquerque Folk Festival Inc.** 13332 Lodestone Trl SE ABQ, NM 87123	Yes	No	
			MEALS ON WHEELS OF ALBUQUERQUE	$ 17,500.00		**Beyond Borders Ministries** 8305 Delaware NE ABQ, NM 87110	Yes	No	
			RIO GRANDE FOOD PROJECT	$ 21,000.00		**Samaritan Counseling Center Of Albuquerque Inc** 1101 Medical Arts Ave. NE, Building 3, ABQ, NM 87102	Yes	No	
			ROADRUNNER FOOD BANK	$ 28,000.00		**Crossroads for Women** 805 Tijeras Ave NW, ABQ, NM 87102	Yes	No	
			BLACKOUT THEATRE	$ 32,613.00		**Christina Kent Early Childhood Cen**ter 423 Third Street SW, ABQ, NM 87104	Yes	No	
			BOYS & GIRLS CLUB OF CENTRAL NEW MEXICO	$ 66,742.50		**Catholic Community Services of Southern AZ** 3908 Carlisle Blvd NE, ABQ, NM 87107	Yes	No	
			EXPLORA	$ 17,500.00		**Talking Talons Youth Leadership** Ste B8 12165 NM-14 Cedar Crest, NM 87008	Yes	No	
			NATIONAL DANCE INSTITUTE OF N.M. (NDI)	$ 28,000.00		**Goodwill Industries of New Mexico** 5000 San Mateo Blvd.NE, ABQ, NM 87109	Yes	No	

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FOR THE YEAR ENDED JUNE 30, 2015
PREPARED BY AGENCY STAFF NAME: Lisa Sedillo-White TITLE: Purchasing Director DATE: as of June 30, 2015

#	RFB#/RFP#	Type of Procurement	Awarded Vendor	Original Contract Amount	$ Amount of Amended Contract	Name and Physical Address per the procurement documentation, of ALL Vendor(s) that responded	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in-state and chose Veteran's Preference (Y or N)	Brief Description of the Scope of Work
			OFFCENTER COMMUNITY ARTS PROJECT	$ 17,500.00		**Reading Works, Inc.** 6101 Anderson SE, ABQ, NM 87108	Yes	No	
			TALKING TALONS	$ 46,798.25		**Youth Development Inc.** 6301 Central Ave NW ABQ, NM 87105	Yes	No	
			ALBUQUERQUE CASA	$ 45,500.00		**La Plaza de Encuentro** 714 4th St SW, ABQ, NM 87102	Yes	No	
			BIG BROTHERS & BIG SISTERS	$ 32,500.00		**Isshin Ryu Club Inc.** 1314 Gibson S.E., ABQ, NM 87106	Yes	No	
			CASA Q	$ 40,137.50		**PBJ Family Services, Inc.** 1101 Lopez Road SW, ABQ, NM 87105	Yes	No	
			LUTHERAN FAMILY SERVICES ROCKY MOUNTAINS	$ 29,032.50		**NewLife Homes** 6101 Central Ave NE, ABQ, NM 87108	Yes	No	
			NEW DAY	$ 45,000.00		**NM Coalition Against Domestic Violence** 1210 Luisa St, Suite 7 , Santa Fe, NM 87505	Yes	No	
			NEW LIFE HOMES **	$ 45,979.70		**National Dance Institute of New Mexico** 4800 Central Avenue SE, ABQ, NM 87108	Yes	No	
			NEW MEXICO LEGAL AID	$ 52,125.00		**Tenderlove Community Center** 3600 4th St. NW ABQ, NM 87107	Yes	No	
			YWCA OF THE MIDDLE RIO GRANDE	$ 41,475.85		**Barrett Foundation** 10300 Constitution NE, ABQ, NM 87112	Yes	No	
						Enlace Comunitario 2425 Alamo Ave SE ABQ, NM 87106	Yes	No	
						New Mexico Jazz Workshop 5500 Lomas Blvd NE, ABQ, NM 87110	Yes	No	
						Explora Science Center & Children's Museum of Albuquerque 1701 Mountain Road NW, ABQ, NM 87104	Yes	No	
						New Mexico Cancer Center Foundation 4901 Lang Ave NE , ABQ, NM 87109	Yes	No	
						Transgender Resource Center of New Mexico 5308 Rosemont Ave NE, ABQ, NM 87110	Yes	No	
						Festival Ballet Albuquerque 535 Black Bear Rd NE, ABQ, NM 87122	Yes	No	
						Albuquerque Health Care for the Homeless, Inc 1217 1st St NW ABQ, NM 87102	Yes	No	
						Silver Horizons New Mexico, Inc. 1212 Candelaria Rd NW ABQ, NM 87107	Yes	No	
						Catholic Charities 3301 Candelaria NE ABQ, NM 87107, ABQ, NM 87107	Yes	No	
						Casa Q, Inc 7509 Euclid Ave ABQ, NM 87110	Yes	No	
						Educational,Research, Evaluation and Design 2322 Wisconsin NE, ABQ, NM 87110	Yes	No	
						Boys & Girls Clubs of Central New Mexico 3333 Truman St NE , ABQ, NM 87110	Yes	No	
						YWCA of the Middle Rio Grande 210 Truman Street NE, Suite A, ABQ, NM 87108	Yes	No	
						NM Community Faith Links 4209 San Mateo Blvd NW, ABQ, NM 87110	Yes	No	
						Native American Professional Parent Resources (NAPPR), Inc. 5407 4th St NW ABQ, NM 87107	Yes	No	
						Golden Acorns Summer Camp, Inc. 1704B Llano St. #322, Santa Fe, NM 87505	Yes	No	
						OFFCenter Community Arts Project 808 Park Avenue SW, ABQ, NM 871023017	Yes	No	
						The Adoption Exchange 2920 Carlisle Blvd. NE, Suite G, ABQ, NM 87110	Yes	No	
						Ronald McDonald House Charities of New Mexico 1011 Yale Blvd NE ABQ, NM 87106	Yes	No	

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF VENDOR INFORMATION for Purchases Exceeding $60,000 (excluding GRT)
FOR THE YEAR ENDED JUNE 30, 2015
PREPARED BY AGENCY STAFF NAME: Lisa Sedillo-White TITLE: Purchasing Director DATE: as of June 30, 2015

#	RFB#/RFP#	Type of Procurement	Awarded Vendor	Original Contract Amount	$ Amount of Amended Contract	Name and Physical Address per the procurement documentation, of ALL Vendor(s) that responded	In-State/Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in-state and chose Veteran's Preference (Y or N)	Brief Description of the Scope of Work
						Partnership for Community Action 722 Isleta Blvd SW ABQ, NM 87105	Yes	No	
						All Faiths 1709 Moon St. NE, ABQ, NM 87113	Yes	No	
						516 ARTS 516 Central Avenue SW , ABQ, NM 87102	Yes	No	
						Roadrunner Food Bank, Inc. 5840 Office Blvd NE, ABQ, NM 87109	Yes	No	
						AtriscoHeritage Foundation 1730 Montano Rd NW Suite B, ABQ, NM 87107	Yes	No	
						Presbyterian Ear Institute 415 Cedar Street SE, ABQ, NM 87106	Yes	No	
						Keshet Dance Company 214 Coal Ave. SW, ABQ, NM 87102	Yes	No	
						Cuidando Los Niños 1500 Walter St SE ABQ, NM 87102	Yes	No	
						Pegasus Legal Services for Children 3201 4th St. NW ABQ, NM 87107	Yes	No	
						New Mexico Philharmonic 3035 Menaul Blvd NE #2 ABQ, NM 87102	Yes	No	
						New Mexico Immigrant Law Center 714 4th St. ABQ, NM 87194	Yes	No	
						Cornucopia, Inc. 2002 Bridge SW, ABQ, NM 87105	Yes	No	
						Rio Grande Community Development Corporation 318 Isleta Blvd. SW, ABQ, NM 87105	Yes	No	
						Oxford House, Inc. 1010 Wayne Ave., Suite 400 Silver Spring, MD 20910	No	N/A	
						Community Dental Services, Inc. 2116 Hinkle SE ABQ, NM 87120	Yes	No	
						Imperial Services Corp. 7103, 4th Street NW Unit #O-3 , ABQ, NM 87107	Yes	No	
						Blackout Theatre Inc. 304 Washington St SE ABQ, NM 87108	Yes	No	
						The Savila Collaborative 1317 Isleta Blvd SW, ABQ, NM 871054035	Yes	No	
						New Mexico Sheriff and Police Athletic League 2704 Girard Blvd NE ABQ, NM 87107	Yes	No	
						Rio Grande Food Project 600 Coors Blvd. ABQ, NM, 87121	Yes	No	
						Albuquerque Meals on Wheels 5901 Harper Dr. NE, ABQ, NM 87109	Yes	No	
						Family Promise of Albuquerque 2801 Lomas Blvd. NE B4, ABQ, NM 87106	Yes	No	
						National Institute of Flamenco 214 Gold Ave SW, ABQ, NM 87102	Yes	No	
						St. Martin's Hospitality Center 1201 3rd NW ABQ, NM 87102	Yes	No	
						Lutheran Social Services of Colorado 363 South Harlan St Ste 200 Denver, CO 80226	No	N/A	
						Big Brothers Big Sisters of Central New Mexico 2500 Louisiana NE Ste 200 ABQ, NM 87110	Yes	No	
						Mandy's Special Farm 346 Clark Road SW, ABQ, NM 87105	Yes	No	
						People Living Through Cancer 3411 Candelaria NE Ste M ABQ, NM 87107	Yes	No	
						A New Day, Inc. 1330 San Pedro NE Ste 201-B ABQ, NM 87110	Yes	No	
						Cancer Services of New Mexico PO Box 51735 ABQ, NM 87181	Yes	No	

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF VENDOR INFORMATION for Purchases Exceeding $60,000 (excluding GRT)
FOR THE YEAR ENDED JUNE 30, 2015
PREPARED BY AGENCY STAFF NAME: Lisa Sedillo-White TITLE: Purchasing Director DATE: as of June 30, 2015

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						Albuquerque CASA Inc 2340 Alamo SE Suite 112, ABQ, NM 87106	Yes	No	
						First Nations Community HealthSource 5608 Zuni Road SE ABQ, NM 87108	Yes	No	
						Amigos Y Amigas, Inc. 1020 Edith SE ABQ, NM 87102	Yes	No	
						Albuquerque GED, Inc. 419 Pennsylvania St. SE c/o City of Albuquerque Trumbull Family Center, ABQ, NM 87108	Yes	No	
						Working Classroom 423 Atlantic SW ABQ, NM 87102	Yes	No	
						New Mexico Legal Aid 301 Gold Ave SW ABQ, NM 87102	Yes	No	
						Albuquerque Hispano Chamber of Commerce 1309 4th St. SW, ABQ, NM 87102	Yes	No	
						Project Share, Inc. 1515 Yale Blvd. SE, ABQ, NM 87106	Yes	No	
						Prosperity Works 909 Copper Ave NW ABQ, NM 87102	Yes	No	
90	RFP 30-15-NL	RFP (Multi-Award)	516 Arts	$ 2,500.00		516 Arts, 516 Central Ave., SW Albuquerque, NM 87102	Yes	No	Community Event Sponsorships
			Adelante Development Center, Inc.	$ 2,000.00		Adelante Development Center Inc 3900 Osuna Rd NE Albuquerque, NM 87109	Yes	No	
			Albuquerque Folk Festival	$ 2,500.00		Albuquerque Folk Festival P.O. Box 4837 Albuquerque, NM 87196	Yes	No	
			Albuquerque Philharmonic Orchestra	$ 2,500.00		Albuquerque Philharmonic Orchestra P.O. Box 36893 Albuquerque, NM 87176	Yes	No	
			AMP Concerts	$ 2,500.00		AMP Concerts 1013 Vassar Dr. NE Albuquerque, NM 87106	Yes	No	
			Beyond Borders Ministries	$ 2,000.00		Beyond Borders Ministries 8305 Delaware NE Albuquerque, NM 87110	Yes	No	
			Big Brothers Big Sisters of New Mexico	$ 2,500.00		Big Brothers Big Sisters of Central New Mexico 2500 Louisiana Blvd. Suite 200 Albuquerque, NM 87110	Yes	No	
			Blackout Theatre, Inc.	$ 2,500.00		Blackout Theatre, Inc. P.O. Box 40153 Albuquerque, NM 87196	Yes	No	
			Carrie Tingley Hospital Foundation	$ 2,500.00		Carrie Tingley Hospital Foundation P.O. Box 25424 Albuquerque, NM 87125	Yes	No	
			El Campo Santo, Inc.	$ 2,000.00		El Campo Santo, Inc. 6260 Riverside Plaza LN, NW, Suite A Albuquerque, NM 87120	Yes	No	
			Endorphin Power Company	$ 2,000.00		Endorphin Power Company 509 Cardenas SE Albuquerque, NM 87108	Yes	No	
			Enlace Comunitario	$ 2,500.00		Enlace Comunitario P.O. Box 8919 Albuquerque, NM 87198	Yes	No	
			Escuela del Sol Montessori dba Harwood Art Center	$ 2,500.00		Escuela del Sol Montessori dba Harwood Art Center 1114 Seventh St. NW Albuquerque, NM 87102	Yes	No	
			Explora Science Center & Children's Museum of Albuquerque	$ 2,500.00		Explora Science Center & Children's Museum of Albuquerque 701 Mountain Road NW Albuquerque, NM 87104	Yes	No	
			Festival Ballet Albuquerque	$ 2,500.00		Festival Ballet Albuquerque 535 Black Bear Rd. NE Albuquerque, NM 87122	Yes	No	
			First Nations Community Health Source	$ 1,000.00		First Nations Community Health Source 5601 Zuni SE Albuquerque, NM 87108	Yes	No	
			Friends of Puppet & Object Theatre	$ 2,500.00		Friends of Puppet & Object Theatre 4913 Guadalupe Trail NW Albuquerque, NM 87107	Yes	No	
			Fusion	$ 2,500.00		Fusion 700 1st St. NW Albuquerque, NM 87102	Yes	No	

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF VENDOR INFORMATION for Purchases Exceeding $60,000 (excluding GRT)
FOR THE YEAR ENDED JUNE 30, 2015
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			Guitar New Mexico	$ 2,500.00		Guitar New Mexico 1200 Dakota NE Albuquerque, NM 87110	Yes	No	
			Historic Bridge Main Street	$ 2,000.00		Historic Bridge Main Street 318 Isleta Blvd. NW Albuquerque, NM 87105	Yes	No	
			Isshin Ryu Club, Inc.	$ 2,500.00		Isshin Ryu Club, Inc. 1314 Gibson Blvd. SE. Albuquerque, NM 87106	Yes	No	
			Lutheran Family Services Rocky Mountain	$ 2,500.00		Lutheran Family Services Rocky Mountain 363 South Harlan St. Suite 200 Denver, CO 80226	No	No	
			Mariachi Spectacular de Albuquerque	$ 2,000.00		Mariachi Spectacular de Albuquerque 6260 Riverside Plaza LN NW, Suite A Albuquerque, N.M. 87120	Yes	No	
			National Dance Institute of New Mexico dba NDI New Mexico, NDI-NM	$ 2,500.00		National Dance Institute of New Mexico dba NDI New Mexico, NDI-NM 4800 Central Ave., SE Albuquerque, NM 87108	Yes	No	
			National Institute of Flamenco	$ 2,500.00		National Institute of Flamenco 1620 Central Ave SE Albuquerque, NM 87106	Yes	No	
			N.M. Community Foundation on behalf of N.M. Black History Organizing Committee	$ 2,500.00		N.M. Community Foundation on behalf of N.M. Black History Organizing Committee 502 W. Cordova Rd., Suite #1 Santa Fe, N.M. 87505	Yes	No	
			New Mexico Jazz Workshop dba N.M. Jazz Workshop, NMJW	$ 2,500.00		New Mexico Jazz Workshop dba N.M. Jazz Workshop, NMJW 5500 Lomas NE Albuquerque, NM 87110	Yes	No	
			Nob Hill Main Street, Inc.	$ 2,500.00		Nob Hill Main Street, Inc. 4310 Central Ave. SE, Suite A Albuquerque, NM 87108	Yes	No	
			Pegasus Legal Services for Children	$ 2,500.00		Pegasus Legal Services for Children 3201 Fourth St. NW Albuquerque, NM 87107	Yes	No	
			People Living Through Cancer	$ 2,500.00		People Living Through Cancer 3411 Candelaria Road NE, Suite M Albuquerque, NM 87107	Yes	No	
			Resources, Inc. dba Domestic Violence Resource Center	$ 2,500.00		Resources, Inc. dba Domestic Violence Resource Center	Yes	No	
			Southwest Women's Law Center 104	$ 2,500.00		Southwest Women's Law Center 1410 Coal Ave. SW Albuquerque, NM 87104	Yes	No	
			Rio Grande Educational Collaborative	$ 2,000.00		Rio Grande Educational Collaborative 6260 Riverside Plaza, Suite A Albuquerque, NM 87120	Yes	No	
			TenderLove Community Center Inc	$ 2,000.00		TenderLove Community Center Inc P.O. Box 65156 Albuquerque, NM 87193	Yes	No	
			The Santa Fe Opera	$ 2,500.00		The Santa Fe Opera 101 Opera Drive Santa Fe, NM 87506	Yes	No	
			The Storehouse New Mexico	$ 2,000.00		The Storehouse New Mexico P.O. Box 94810 Albuquerque, NM 87199	Yes	No	
			Vortex, Inc. dba The Vortex Theatre	$ 2,500.00		Vortex, Inc. dba The Vortex Theatre 2900 Carlisle Blvd. NE Albuquerque, NM 87110	Yes	No	
			AFME Foundation	Indeterminate - Not a Fixed Price Contract		AFME Foundation address not provided	Unknown	Unknown	
			National Hispanic Cultural Center Foundation	Indeterminate - Not a Fixed Price Contract		National Hispanic Cultural Center Foundation 1701 4th St. NW Albuquerque, NM 87102	Yes	No	
			Barelas Community Coalition	Indeterminate - Not a Fixed Price Contract		Barelas Community Coalition 1024 4th St. SW Albuquerque, NM 87102	Yes	No	
			Tricklock Company	Indeterminate - Not a Fixed Price Contract		Tricklock Company 110 Gold SW Albuquerque, NM 87102	Yes	No	

Statistical Section

This part of the County of Bernalillo's comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents **Page**

Financial Trends
These schedules contain trend information to help the reader understand how the County's financial performance and well being have changed over time. 166

Revenue Capacity
These schedules present information to help the reader assess the County's most significant local revenue source, the property tax. 178

Debt Capacity
These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future. 182

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. 188

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County's provides and the activities it performs. 190

COUNTY OF BERNALILLO, NEW MEXICO
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2015	2014	2013	2012
Governmental activities				
Net investment in capital assets	$ 327,947,796	$ 372,486,664	$ 369,109,799	$ 357,168,323
Restricted	169,754,319	128,700,419	133,136,883	140,368,833
Unrestricted	(145,200,231)	48,710,065	84,474,976	113,248,057
Total governmental activities net of position	$ 352,501,884	$ 549,897,148	$ 586,721,658	$ 610,785,213
Business-type activities				
Net investment in capital assets	$ 2,968,720	$ 3,136,558	$ 3,394,992	$ 3,294,085
Restricted	-	-	-	-
Unrestricted	3,354,765	4,237,577	3,647,436	2,506,867
Total business-type activities net position	$ 6,323,485	$ 7,374,135	$ 7,042,428	$ 5,800,952
Primary government				
Net investment in capital assets	$ 330,916,516	$ 375,623,222	$ 372,504,791	$ 360,462,408
Restricted	169,754,319	128,700,419	133,136,883	140,368,833
Unrestricted	(141,845,466)	52,947,642	88,122,412	115,754,924
Total primary government net position	$ 358,825,369	$ 557,271,283	$ 593,764,086	$ 616,586,165

2011	2010	2009	2008	2007	2006
$ 344,670,560	$ 353,608,399	$ 356,558,834	$ 308,271,760	$ 299,526,749	$ 259,799,155
137,871,142	139,516,367	127,980,308	146,792,506	106,094,221	43,396,414
114,602,118	109,237,450	85,572,706	94,132,470	70,097,399	83,841,598
$ 597,143,820	$ 602,362,216	$ 570,111,848	$ 549,196,736	$ 475,718,369	$ 387,037,167
$ 3,238,600	$ 2,001,499	$ 2,358,904	$ 2,839,330	$ 3,196,311	$ 4,204,373
-	-	-	-	-	-
1,594,706	2,429,715	1,999,241	2,108,949	1,340,312	589,684
$ 4,833,306	$ 4,431,214	$ 4,358,145	$ 4,948,279	$ 4,536,623	$ 4,794,057
$ 347,909,160	$ 355,609,898	$ 358,917,738	$ 311,111,090	$ 302,723,060	$ 264,003,528
137,871,142	139,516,367	127,980,308	146,792,506	106,094,221	43,396,414
116,196,824	111,667,165	87,571,947	96,241,419	71,437,711	84,431,282
$ 601,977,126	$ 606,793,430	$ 574,469,993	$ 554,145,015	$ 480,254,992	$ 391,831,224

COUNTY OF BERNALILLO, NEW MEXICO
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Expenses	**2015**	**2014**	**2013**	**2012**
Governmental activities:				
General government	$ 62,159,342	$ 66,086,137	$ 67,393,999	$ 57,591,475
Public works	50,304,679	56,040,669	128,700,419	44,480,787
Public safety	155,606,977	169,437,545	48,710,065	145,585,157
Culture and recreation	15,429,298	18,234,756	21,360,907	12,755,946
Health and welfare	44,989,016	44,982,475	45,278,882	43,128,410
Interest on long-term debt	10,551,340	10,613,790	10,876,254	10,989,496
Total government activities expenses	339,040,652	365,395,372	344,422,874	314,531,271
Business-type activities:				
Solid waste	4,888,281	4,685,743	4,710,379	4,841,418
Housing Authority	1,075,043	1,314,007	1,306,043	1,340,960
Seybold Village Handicapped Project	152,648	287,847	355,259	156,761
Regional Juvenile Detention Center	1,082,739	915,406	1,017,035	904,892
El Centro Familiar	237,943	540,819	336,185	404,057
Total business-type activities expenses	7,436,654	7,743,822	7,724,901	7,648,088
Total primary government expenses	$ 346,477,306	$ 373,139,194	$ 352,147,775	$ 322,179,359
Program Revenues				
Government activities:				
Charges for services:				
General government	$ 10,296,353	$ 10,404,178	$ 10,729,594	$ 10,234,551
Public works	1,830,307	1,492,995	1,676,819	1,879,089
Public Safety	2,421,517	2,265,574	2,529,245	2,216,401
Culture and recreation	957,385	1,021,091	1,049,072	962,705
Health and Welfare	612,724	171,462	420,814	246,387
Operating grants and contributions				
General government	1,348,780	1,144,639	1,773,156	-
Public Works	553,729	31,422	32,012	41,177
Public Safety	12,444,558	12,444,558	11,575,975	10,895,045
Culture and recreation	620,537	806,644	613,147	841,106
Health and Welfare	13,818,349	12,756,592	12,170,509	11,008,416
Capital Grants and contributions				
General government	1,327,043	44,848	253,740	498,277
Public Works	5,234,286	6,559,508	6,977,001	11,039,174
Public Safety	-	161,492	53,600	-
Culture and recreation	1,868,043	2,067,188	657,462	-
Health and Welfare	1,219,786	50,580	-	-
Total government activities program revenue	54,553,397	50,600,241	50,512,146	49,862,328
Business-type activities				
Charges for services:				
Solid Waste	5,377,641	5,094,413	4,825,778	4,755,515
Housing Authority	505,040	348,482	501,763	341,508
Seybold Village Handicapped Project	47,539	44,652	45,766	42,921
Regional Juvenile Detention Center	1,062,224	1,065,053	1,053,534	1,062,223
El Centro Familiar	195,166	189,415	196,080	218,642
Operating grants and contributions:				
Solid Waste	176,000	176,000	176,000	171,700
Housing Authority	532,896	551,708	779,490	949,075
Seybold Village Handicapped Project	-	-	-	-
El Centro Familiar	101,628	181,358	172,950	161,839
Capital grants and contributions:				
Housing Authority	-	-	-	-
Seybold Village Handicapped Project	36,561	48,142	20,518	63,756
Total business-type activities program revenues	8,034,695	7,699,223	7,771,879	7,767,179
Total primary government program revenues	$ 62,588,092	$ 58,299,464	$ 58,284,025	$ 57,629,507

2011	2010	2009	2008	2007	2006
$ 69,096,613	$ 64,791,762	$ 69,898,098	$ 45,609,786	$ 47,569,157	$ 46,477,713
43,729,571	42,122,694	50,092,431	52,518,685	32,604,280	45,618,719
145,727,403	154,622,588	156,911,320	143,867,733	129,957,959	108,438,819
13,347,421	11,957,736	11,426,758	12,637,946	15,337,172	14,202,035
41,952,311	36,053,345	31,911,866	28,083,075	25,862,321	19,199,026
12,420,667	14,530,276	15,591,011	15,585,987	15,221,474	14,318,226
326,273,986	324,078,401	335,831,484	298,303,212	266,552,363	248,254,538
4,684,002	4,817,057	5,215,029	4,910,418	4,483,095	4,257,715
1,480,157	1,083,960	1,576,798	860,653	847,572	469,038
341,593	349,467	320,744	235,027	172,947	168,763
1,079,558	1,084,886	960,180	923,826	1,158,479	1,273,084
397,701	646,387	450,958	426,170	354,557	404,069
7,983,011	7,981,757	8,523,709	7,356,094	7,016,650	6,572,669
$ 334,256,997	$ 332,060,158	$ 344,355,193	$ 305,659,306	$ 273,569,013	$ 254,827,207
$ 9,435,442	$ 27,821,557	$ 29,818,073	$ 36,526,187	$ 47,003,455	$ 30,856,985
2,010,807	-	-	-	-	-
12,936,840	-	-	-	-	-
926,712	-	-	138	48,720	151
101,650	-	-	-	-	-
-	-	346,608	232,986	442,797	280,737
463,860	-	9,931	-	17,536	-
11,174,899	11,692,990	10,654,921	12,688,872	5,207,981	8,267,824
602,955	743,584	557,640	743,616	260,933	887,767
13,216,902	12,924,689	13,182,226	14,475,407	15,807,842	12,511,372
3,316,133	-	10,087,748	-	129,563	11,152
9,549,331	17,963,627	20,927,024	27,882,786	36,292,565	17,551,403
511,563	637,977	809,420	5,063,696	844,478	161,551
2,981,532	8,490,772	3,150,736	6,124,856	4,741,191	1,355,935
-	1,021,325	2,909,854	2,921,570	3,758,832	177,626
67,228,626	81,296,521	92,454,181	106,660,114	114,555,893	72,062,503
4,709,898	4,617,890	4,495,377	4,373,905	3,646,753	4,022,140
558,653	293,063	575,634	537,282	191,210	79,889
41,742	43,074	42,446	41,392	30,942	40,163
1,062,222	1,062,223	1,058,848	859,131	1,171,934	1,245,626
141,547	398,596	160,089	170,909	110,664	107,485
176,000	176,000	176,000	165,001	314,140	196,975
972,399	451,043	-	123,696	-	-
-	-	-	56,546	54,556	-
160,175	153,544	151,781	153,239	214,296	-
-	-	406,227	395,128	452,903	-
-	107,712	75,952	38,853	29,691	-
7,822,636	7,303,145	7,142,354	6,915,082	6,217,089	5,692,278
$ 75,051,262	$ 88,599,666	$ 99,596,535	$ 113,575,196	$ 120,772,982	$ 77,754,781

COUNTY OF BERNALILLO, NEW MEXICO

CHANGES IN NET POSITION (Continued)

LAST TEN FISCAL YEARS
(accrual basis of accounting)

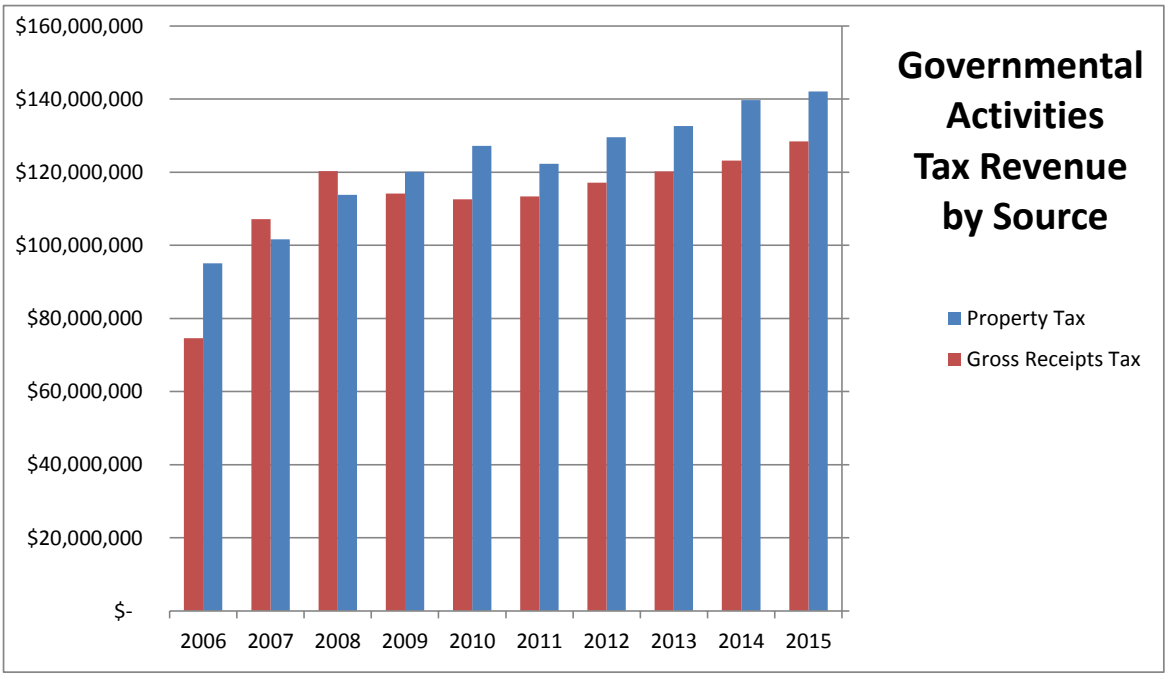
	2015	2014	2013	2012
Net (expenses)/revenue				
Governmental activities	$ (284,487,255)	$ (314,795,131)	$ (293,910,728)	$ (264,668,943)
Business-type activities	598,041	(44,599)	46,978	119,091
Total primary governmental net expenses	$ (283,889,214)	$ (314,839,730)	$ (293,863,750)	$ (264,549,852)
General Revenue and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	$ 142,069,070	$ 139,744,912	$ 132,624,981	$ 129,585,691
Gross receipts taxes	128,400,872	123,184,816	120,149,781	117,086,938
Motor vehicle taxes	3,756,040	3,775,013	3,702,824	3,778,892
Cigarette taxes	-	-	-	-
Gas taxes	1,590,447	1,678,264	1,809,719	1,639,775
Investment/interest income	1,404,981	4,737,566	5,623,656	19,404,077
Net decrease- fair value of investments	72,380	(4,259,348)	(12,814,794)	
Loss on sale of capital assets		-	-	-
Miscellaneous	4,629,943	10,219,010	19,592,905	6,931,763
Transfers	(119,137)	(12,719)	(841,899)	(116,800)
Total governmental activities	281,804,596	279,067,514	269,847,173	278,310,336
Business-type activities:				
Investment/interest income	1,129	3,149	3,914	6,336
Operating grants	-	-	-	-
Gain on sale of capital assets	-	-	-	-
Miscellaneous	197,837	360,438	348,685	558,253
Transfers	119,137	12,719	841,899	116,800
Capital contributions - capital assets	-	-	-	167,166
Total business-type activities	318,103	376,306	1,194,498	848,555
Total primary government	282,122,699	279,443,820	271,041,671	279,158,891
Change in Net Position				
Governmental activities	(2,682,659)	(35,727,617)	(24,063,555)	13,641,393
Business-type activities	916,144	331,707	1,241,476	967,646
Total before prior period adjustment	(1,766,515)	(35,395,910)	(22,822,079)	14,609,039
Prior period adjustment	(196,679,399)	(1,096,893)	-	-
Total primary government	$ (198,445,914)	$ (36,492,803)	$ (22,822,079)	$ 14,609,039

2011	2010	2009	2008	2007	2006
$ (259,045,360)	$ (242,781,880)	$ (243,377,303)	$ (191,643,098)	$ (151,996,470)	$ (176,192,035)
(160,375)	(678,612)	(1,381,355)	(441,012)	(799,561)	(880,391)
$ (259,205,735)	$ (243,460,492)	$ (244,758,658)	$ (192,084,110)	$ (152,796,031)	$ (177,072,426)
$ 122,275,071	$ 127,201,067	$ 120,069,963	$ 113,789,778	$ 101,617,379	$ 95,070,478
113,354,187	112,555,113	114,116,141	120,264,324	107,167,291	74,565,522
3,694,000	3,788,238	3,582,607	4,301,323	3,788,667	4,132,542
-	5,230	6,758	6,077	6,454	5,707
1,719,921	1,808,628	2,037,969	1,572,980	1,636,764	1,964,503
2,244,107	15,249,566	10,865,039	16,046,244	13,833,232	9,043,065
-	48,972	296,236	-	-	-
10,539,678	14,375,434	13,317,702	9,525,633	12,949,329	13,182,736
-	-	-	(384,894)	(321,444)	-
253,826,964	275,032,248	264,292,415	265,121,465	240,677,672	197,964,553
6,456	124,819	45,191	83,879	103,533	50,653
-	-	-	-	-	534,517
-	4,100	33,858	-	-	-
550,162	614,416	712,172	383,895	117,150	107,233
-	-	-	384,894	321,444	-
5,849	8,346	-	-	-	16,688
562,467	751,681	791,221	852,668	542,127	709,091
254,389,431	275,783,929	265,083,636	265,974,133	241,219,799	198,673,644
(5,218,396)	32,250,368	20,915,112	73,478,367	88,681,202	21,772,518
402,092	73,069	(590,134)	411,656	(257,434)	(171,300)
(4,816,304)	32,323,437	20,324,978	73,890,023	88,423,768	21,601,218
-	-	-	-	-	(210,033)
$ (4,816,304)	$ 32,323,437	$ 20,324,978	$ 73,890,023	$ 88,423,768	$ 21,391,185

COUNTY OF BERNALILLO, NEW MEXICO
GOVERNMENTAL ACTIVITIES TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Tax	Gross Receipts Tax	Motor Vehicle Tax	Cigarette Tax (1)	Gas Tax	Total
2015	$ 142,069,070	$ 128,400,872	$ 3,756,040	$ -	$ 1,590,447	$ 275,816,429
2014	139,744,912	123,184,816	3,775,013	-	1,678,264	268,383,005
2013	132,624,981	120,149,781	3,702,824	-	1,809,719	258,287,305
2012	129,585,691	117,086,938	3,778,892	-	1,639,775	252,091,296
2011	122,275,071	113,354,187	3,694,000	-	1,719,921	241,043,179
2010	127,201,067	112,555,113	3,788,238	5,230	1,808,628	245,358,276
2009	120,069,963	114,116,141	3,582,607	6,758	2,037,969	239,813,438
2008	113,789,778	120,264,324	4,301,323	6,077	1,572,980	239,934,482
2007	101,617,379	107,167,291	3,788,667	6,454	1,636,764	214,216,555
2006	95,070,478	74,565,522	4,132,542	5,707	1,964,503	175,738,752

(1) Cigarette tax collections were reduced by state legislative actions beginning in fiscal year 2011



COUNTY OF BERNALILLO, NEW MEXICO
GOVERNMENTAL ACTIVITIES- GROSS RECEIPTS TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Business Sector	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Utilities	$ 4,713,981	$ 4,725,697	$ 4,229,273	$ 4,624,935	$ 4,228,110	$ 4,220,817	$ 3,822,891	$ 3,728,194	$ 3,643,688	$ 2,460,662
Construction	10,631,849	9,953,333	9,515,863	8,664,433	8,535,570	8,936,876	11,388,791	12,026,432	13,610,246	9,000,059
Manufacturing	2,979,542	2,968,754	3,099,864	2,833,504	2,856,526	2,611,279	2,579,025	2,405,286	2,464,848	1,640,441
Wholesale trade	3,705,649	4,065,099	4,049,048	3,980,956	4,228,111	4,119,517	4,655,939	4,810,573	5,358,365	4,399,366
Retail trade	30,197,574	30,697,656	31,058,718	29,880,587	28,633,268	29,455,673	29,019,735	31,268,724	26,791,823	18,193,987
Information and cultural industries	6,823,222	6,922,987	6,740,403	6,755,916	5,565,691	4,896,147	3,035,489	2,405,286	2,143,346	1,267,614
Real estate, rental and leasing	2,435,636	2,254,282	1,958,441	1,756,304	1,484,940	1,361,917	1,380,805	1,803,965	1,714,677	969,352
Professional, scientific & technical services	21,855,369	20,584,183	20,149,118	20,724,388	20,358,412	20,304,942	20,244,203	18,761,235	17,682,603	13,794,622
Health care and social assistance	7,027,637	6,467,203	6,091,594	5,760,677	5,475,007	5,413,901	5,009,699	4,930,837	4,286,692	2,460,662
Accommodation and food services	10,785,416	10,667,805	10,236,761	9,952,390	9,510,416	9,094,453	8,581,534	9,019,824	7,501,710	4,473,931
Other services (except public admin.)	10,762,433	11,246,774	11,089,825	10,514,407	11,267,406	11,368,066	12,427,248	12,748,018	10,716,729	7,456,552
Unclassified establishments	1,076,641	776,064	396,494	327,843	340,063	461,476	707,520	1,082,379	857,338	1,491,310
State food distribution	6,915,157	7,157,038	6,776,448	6,439,782	6,223,145	6,044,210	7,018,143	7,696,917	4,286,692	3,728,276
State medical distribution	2,728,647	3,030,346	3,147,924	3,313,560	2,969,880	2,847,644	3,035,489	3,006,608	2,143,346	969,352
Other business activity*	5,762,119	1,667,595	1,610,007	1,557,256	1,677,642	1,418,195	1,209,630	4,570,046	3,965,188	2,259,336
Gross receipts taxes received**	$ 128,400,872	$ 123,184,816	$ 120,149,781	$ 117,086,938	$ 113,354,187	$ 112,555,113	$ 114,116,141	$ 120,264,324	$ 107,167,291	$ 74,565,522

***** Other Business Activity are industries that generate less than 2% of gross receipts tax individually. Those industries include the following business classifications using the North American Industry Classification System (NAICS):
Finance and Insurance; Transportation and Warehousing; Administration and Support, Waste Management and Remediation; Educational Services; Arts, Entertainment and Recreation; Management of Companies and Enterprises; Agriculture, Forestry, Fishing and Hunting; Public Administration; Mining and Oil and Gas Extraction

** FY 10 was the first year of the Regional Transit Gross Receipts Tax. This 1/8 cent tax is collected by Bernalillo County but remitted to the Mid Region Council of Governments for operation of the Rail Runner train system.

Source: State of New Mexico Taxation and Revenue Department and Bernalillo County records.

COUNTY OF BERNALILLO, NEW MEXICO
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2015	2014	2013	2012
General Fund				
Nonspendable	$ -	$ 4,599,780	$ 2,415,880	$ 3,570,428
Restricted	-	69,603,058	69,493,554	71,053,870
Committed	2,837,058	36,349,629	43,293,845	56,961,090
Assigned	67,112,761	15,400,000	29,970,246	38,909,238
Unassigned	16,269,423	13,249,978	35,809,099	36,564,598
Total general fund	$ 86,219,242	$ 139,202,445	$ 180,982,624	$ 207,059,224
All other governmental funds				
Nonspendable	$ -	$ 19,153,063	$ 14,286,902	$ 13,291,639
Restricted	-	71,353,169	70,063,125	72,451,572
Assigned	83,724,984	14,672,019	18,807,035	20,465,815
Unassigned	-	-	-	(11,708)
Total all other governmental funds	$ 102,814,420	$ 105,178,251	$ 103,157,062	$ 106,197,318
Total Fund Balance	$ 189,033,662	$ 244,380,696	$ 284,139,686	$ 313,256,542

2011	2010	2009	2008	2007	2006
$ 2,408,448	$ 2,350,306	$ 2,319,196	$ 2,407,630	$ 2,053,682	$ 1,946,763
68,801,270	65,240,072	66,297,457	64,204,173	62,116,232	47,880,110
1,189,430	-	-	-	-	-
80,444,554	92,042,596	74,009,419	77,021,708	58,151,165	25,910,114
34,085,866	34,485,436	33,032,083	28,253,300	24,383,704	21,726,308
$ 186,929,568	$ 194,118,410	$ 175,658,155	$ 171,886,811	$ 146,704,783	$ 97,463,295
$ 13,348,912	$ 11,759,014	$ 16,701,584	$ 16,783,967	$ 16,880,650	$ 16,918,477
63,262,295	167,493,607	155,920,591	105,642,788	74,569,367	69,406,327
34,176,037	-	-	-	-	-
(33,854)	-	-	-	-	-
$ 110,753,390	$ 179,252,621	$ 172,622,175	$ 122,426,755	$ 91,450,017	$ 86,324,804
$ 297,682,958	$ 373,371,031	$ 348,280,330	$ 294,313,566	$ 238,154,800	$ 183,788,099

COUNTY OF BERNALILLO, NEW MEXICO
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2015	2014	2013	2012
Revenues				
Taxes:				
Property	$ 142,327,432	$ 139,934,563	$ 133,189,986	$ 130,241,329
Sales	126,634,860	116,972,692	120,149,781	117,086,938
Motor vehicle	3,756,040	3,775,013	3,702,824	3,778,892
Cigarette	-	-	-	-
Gas	1,590,447	1,678,264	1,809,719	1,639,775
Intergovernmental	37,290,381	35,244,941	34,106,602	34,323,195
Licenses and permits	2,898,925	2,630,342	2,648,321	2,654,537
Fees for services	13,219,361	12,724,958	13,757,223	12,884,596
Investment/interest income	1,404,981	4,737,566	5,623,656	19,404,077
Net decrease-fair value investments	72,380	(4,259,348)	(12,814,794)	-
Miscellaneous	4,527,973	6,754,961	8,976,412	6,561,303
Total revenues	333,722,780	320,193,952	311,149,730	328,574,642
Expenditures				
General government	58,196,833	60,005,711	60,069,744	52,713,593
Public works	33,356,234	33,667,295	30,299,071	28,455,755
Public safety	147,529,332	156,859,691	141,251,787	133,740,820
Health and welfare	42,370,217	42,784,342	43,271,190	41,010,943
Culture and recreation	11,823,497	13,855,091	11,986,661	10,627,090
Capital outlay	20,760,153	25,965,972	32,650,026	29,007,567
Intergovernmental -Capital outlay	8,817,838	7,654,127	12,952,163	6,348,160
Debt service:				
Principal	23,365,000	17,010,000	14,435,000	18,445,000
Interest	10,803,158	11,311,737	11,449,338	11,779,759
Bond issuance cost	393,538	180,919	120,367	249,195
Total expenditures	357,415,800	369,294,885	358,485,347	332,377,882
Excess (deficiency) of revenues over expenditures	(23,693,020)	(49,100,933)	(47,335,617)	(3,803,240)
Other financing sources (uses)				
Transfers in	16,094,416	21,230,137	13,832,636	18,733,531
Transfers out	(18,213,553)	(21,242,856)	(14,674,535)	(18,850,331)
Long-term note issued	-	-	-	-
Bonds issued	17,281,000	8,700,000	17,800,000	18,600,000
Refunding bonds issued	14,010,000	2,995,000	-	6,535,000
Payment to escrow agent	(11,186,207)	(3,091,682)	-	(7,027,596)
Discount on bonds issued	-	-	-	(42,477)
Premium on bonds issued	1,515,504	416,867	837,434	1,128,582
Sale of capital assets	276,587	334,477	423,226	300,115
Total other financing sources (uses)	19,777,747	9,341,943	18,218,761	19,376,824
Net change in fund balances	$ (3,915,273)	$ (39,758,990)	$ (29,116,856)	$ 15,573,584
Debt service as a percentage of noncapital expenditures	10.25% **(1)**	8.36% **(1)**	7.97% **(1)**	10.00% **(1)**

(1) This percentage is calculated using a capital outlay amount adjusted for either internal labor included in operating expenses or noncapital expenses included in capital outlay as detailed in the notes to the financial statements. The increase in this percentage from FY10 to FY11 is due to GRT bond proceeds being used to payoff a $46.9 million debt that was not used for its intended purpose.

2011	2010	2009	2008	2007	2006
$ 122,366,390	$ 124,742,271	$ 118,118,204	$ 113,368,730	$ 101,471,408	$ 94,942,222
113,354,187	112,555,113	114,116,141	120,264,324	107,167,291	74,565,522
3,694,000	3,788,238	3,582,607	4,301,323	3,788,667	4,132,542
-	5,230	6,758	6,077	6,454	5,707
1,719,921	1,808,628	2,037,969	1,572,980	1,636,764	1,964,503
42,023,595	57,592,844	62,866,884	70,287,188	67,552,438	41,366,969
2,900,502	2,362,344	3,189,293	3,479,107	3,555,566	4,838,500
22,510,949	25,459,213	26,628,780	32,893,819	43,447,889	25,857,034
2,244,107	15,249,566	10,865,039	16,046,244	13,833,232	9,043,065
-	-	-	-	-	-
9,132,778	7,822,907	9,992,381	9,525,633	10,477,726	13,182,736
319,946,429	351,386,354	351,404,056	371,745,425	352,937,435	269,898,800
61,469,403	54,424,762	56,284,520	42,291,899	49,893,135	40,984,541
27,719,002	23,649,763	23,906,123	23,093,549	23,608,319	26,839,945
135,303,143	144,820,182	140,201,023	131,859,726	119,780,354	96,369,043
39,895,716	34,446,947	30,470,414	27,109,801	24,904,668	18,253,158
10,523,395	9,622,045	9,445,054	11,205,752	14,012,941	11,742,718
35,475,847	37,648,304	35,466,502	52,168,492	48,317,057	38,355,698
10,246,755	13,117,251	23,752,233	14,209,243	-	-
61,675,000	23,555,000	25,019,717	13,987,345	12,594,320	11,632,060
13,501,640	15,728,867	15,873,887	15,658,380	15,460,278	14,831,868
-	366,847	451,511	409,433	75,948	643,458
395,809,901	357,379,968	360,870,984	331,993,620	308,647,020	259,652,489
(75,863,472)	(5,993,614)	(9,466,928)	39,751,805	44,290,415	10,246,311
64,988,019	20,471,330	22,792,106	17,872,263	18,764,786	27,045,866
(64,988,019)	(20,471,330)	(22,792,106)	(18,257,157)	(18,764,786)	(27,045,866)
-	-	-	-	-	7,401,160
-	28,750,000	62,200,000	21,500,000	10,000,000	6,466,000
-	16,755,000	-	11,000,000	-	56,425,000
-	(15,689,300)	-	(16,547,758)	-	(60,879,651)
-	(169,883)	-	(53,000)	(60,633)	(413,689)
-	1,366,406	660,254	734,178	-	4,888,617
175,399	72,092	573,438	158,435	136,919	-
175,399	31,084,315	63,433,692	16,406,961	10,076,286	13,887,437
$ (75,688,073)	$ 25,090,701	$ 53,966,764	$ 56,158,766	$ 54,366,701	$ 24,133,748
20.93%	12.32%	12.59%	10.42%	11.04%	11.05%

COUNTY OF BERNALILLO, NEW MEXICO
ASSESSED VALUE AND ESTIMATED ACTUAL OF PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Real Property		Personal Property		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Centrally Assessed	Livestock				
2006	$ 7,743,446,079	$ 3,095,290,965	$ 420,417,136	$ 1,278,523	$ 11,260,432,703	8.369	$ 14,202,608,812	79.28%
2007	8,442,782,935	2,978,241,211	446,277,809	1,371,876	11,868,673,831	8.491	14,824,548,909	80.06%
2008	9,333,295,563	3,380,218,205	476,185,795	1,412,868	13,191,112,431	8.493	16,455,304,512	80.16%
2009	10,050,550,836	3,445,172,418	479,076,818	1,291,931	13,976,092,003	8.425	17,337,910,632	80.61%
2010	10,533,197,821	3,867,180,680	421,489,847	1,236,328	14,823,104,676	8.500	18,328,312,117	80.88%
2011	10,315,485,048	3,580,630,435	487,472,638	1,140,685	14,384,728,806	8.438	17,961,398,881	80.09%
2012	10,409,867,174	3,545,440,499	496,404,009	1,049,093	14,452,760,775	8.874	17,290,041,124	83.59%
2013	10,513,182,171	3,381,694,441	498,624,419	922,156	14,394,423,187	9.000	17,240,471,543	83.49%
2014	10,709,157,954	3,331,521,982	462,616,155	963,446	14,504,259,537	9.448	17,465,130,785	83.05%
2015	11,021,769,490	3,327,974,119	484,382,593	920,938	14,835,047,140	9.414	17,782,554,729	83.42%

The levies are requested by the County Commission and set by the Department of Finance and Administration, State of New Mexico.

The County Treasurer levies and collects the taxes and distributes to all taxing jurisdictions.

Source: County Assessor's Office and State Department of Finance and Administration

COUNTY OF BERNALILLO, NEW MEXICO
PROPERTY TAX RATES
DIRECT AND OVERLAPPING
(PER $1,000 OF ASSESSED VALUATION)
LAST TEN FISCAL YEARS

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Bernalillo County (3)										
Operating	8.137	8.189	8.138	7.864	7.769	7.505	7.430	7.489	7.393	7.220
Debt service	1.265	1.246	0.897	0.897	0.555	0.880	0.880	0.888	0.830	0.830
Open space	-	-	-	0.100	0.100	0.100	0.100	0.100	0.250	0.250
Judgment	0.012	0.013	0.013	0.013	0.014	0.015	0.015	0.016	0.018	0.069
Total direct rate	9.414	9.448	9.048	8.874	8.438	8.500	8.425	8.493	8.491	8.369
City of Albuquerque										
Operating	6.494	6.544	6.544	6.544	6.433	6.203	4.134	3.136	3.166	3.104
Debt Service	4.976	4.976	4.976	4.976	4.976	4.976	6.976	7.976	7.976	7.976
Albuquerque Public Schools										
Operating	0.325	0.327	0.325	0.319	0.315	0.304	0.303	0.304	0.302	0.299
Debt Service	3.787	3.883	3.416	4.020	4.317	4.316	4.304	4.308	2.167	2.162
Capital Improvement	1.987	2.000	2.000	2.000	2.000	2.000	1.999	2.000	1.995	1.958
Building	3.950	3.978	3.981	3.983	3.988	3.985	3.944	3.947	3.975	3.996
School District Ed. Tech Debt	0.644									
Hospitals	6.357	6.400	6.400	6.400	6.400	6.400	6.429	6.428	6.487	6.317
Village of Tijeras										
Operating	1.316	1.316	1.315	1.310	1.316	1.271	1.283	1.265	1.253	1.176
Village of Corrales (1)										
Operating	-	-	-	-	-	2.699	2.143	2.950	3.662	3.395
Debt Service	-	-	-	-	-	0.594	1.125	1.349	1.020	1.373
Torrance Schools										
Operating	0.405	0.393	0.383	0.377	0.370	0.381	0.378	0.364	0.372	0.373
Debt Service	9.182	8.850	8.189	8.836	8.841	8.964	8.217	7.159	7.214	8.254
Capital Improvement	2.000	2.000	2.000	2.000	1.954	2.000	2.000	2.000	2.000	2.000
Rio Rancho										
Operating	6.411	5.725	5.159	4.438	3.447	3.084	2.624	2.484	5.236	5.007
Debt Service	1.881	1.789	1.617	1.645	2.060	2.067	2.060	2.060	1.826	2.067
Rio Grande Conservancy District	4.433	4.221	4.230	4.231	4.244	4.238	4.246	4.250	4.635	4.963
Edgewood Soil & Water (2) Conservancy District	1.000	1.000	1.000	1.000	1.000	1.000	0.939	0.935	0.956	0.969
State of New Mexico	1.360	1.360	1.360	1.362	1.530	1.150	1.250	1.291	1.291	1.234
Central NM Community College (fka TVI)										
Operating	2.871	2.882	2.848	2.770	2.717	2.632	2.596	2.584	2.625	2.569
Debt Service	0.550	0.550	0.550	0.550	0.550	0.550	0.550	0.550	0.550	0.550
Albuquerque Flood Control	0.928	0.929	0.930	0.926	0.926	0.927	0.923	0.919	0.931	0.920

(1) Village of Corrales is no longer in the Bernalillo County taxation district
(2) County is no longer required to attach special district's schedules to the abstract-info is not available for property tax values
(3) The Open Space mill levy has expired
Source: County Assessor's Office, County Treasurer's Office and State Department of Finance and Administration

COUNTY OF BERNALILLO, NEW MEXICO
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO

	2015			2006		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Public Service Company of New Mexico - Electric Services	179,328,751	1	1.209%	104,166,649	1	0.947%
Qwest Corp (fka) U.S. West Communication Inc.	60,766,219	2	0.410%	96,234,524	2	0.875%
New Mexico Gas Company (formerly PNM - Gas Services) (1)	40,961,206	3	0.276%	16,201,457	7	0.147%
Comcast of NM Inc.	29,590,859	4	0.199%	17,554,859	4	0.160%
Verizon Wireless	19,210,452	5	0.129%	16,585,876	6	0.151%
Southwest Airlines	17,785,971	6	0.120%	20,079,667	3	0.182%
Simon Property Group, Ltd (Cottonwood Mall)	15,960,737	7	0.108%	16,684,032	5	0.152%
Coronado Center LLC	13,565,606	8	0.091%	-		
GCC Rio Grande Inc.	13,294,067	9	0.090%	14,625,298	8	0.133%
AHS Albuquerque Regional Medical Center	12,049,803	10	0.081%	-		
Voicestream PCS II Corp	-		-	13,534,419	9	0.123%
Alltel Communications, Inc.	-		-	11,000,135	10	0.100%
Total	$ 402,513,671		2.713%	$ 326,666,916		2.970%

Source: County Treasurer's Office

(1) PNM Gas Services became the new company, New Mexico Gas Company, in tax year 2010

Note:

Total taxable value including real and personal property for tax year 2014 (fiscal year 2015) is	$	14,835,047,140
Total taxable value including real and personal property for tax year 2005 (fiscal year 2006) is	$	11,002,745,292

COUNTY OF BERNALILLO, NEW MEXICO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2006	$ 93,906,198	$ 90,013,460	95.85%	$ 3,674,227	$ 93,687,687	99.77%
2007	101,082,171	97,157,620	96.12%	3,449,579	100,607,199	99.53%
2008	112,113,596	107,467,225	95.86%	4,093,308	111,560,533	99.51%
2009	117,508,912	112,092,669	95.39%	4,912,318	117,004,987	99.57%
2010	124,708,278	117,443,009	94.17%	5,472,596	122,915,605	98.56%
2011	120,075,839	114,472,104	95.33%	4,877,825	119,349,929	99.40%
2012	126,686,407	121,576,353	95.97%	4,544,170	126,120,523	99.55%
2013	130,240,155	125,460,280	96.33%	3,958,586	129,418,866	99.37%
2014	137,364,369	132,586,971	96.52%	2,734,523	135,321,494	98.51%
2015	139,676,461	134,876,335	96.56%	-	-	-

The levies are requested by the County Commission and set by the Department of Finance and Administration, State of New Mexico

The County Treasurer levies and collects the taxes and distributes to all taxing jurisdictions.

Source: County Treasurer's Office

COUNTY OF BERNALILLO, NEW MEXICO
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities				Business Type Activities				
Fiscal Year	General Obligation Bonds (a)	Special Revenue Bonds (a)	Capital Leases	Note Payable	Revenue Bonds	Note Payable	Total Primary Government	Percentage of Personal Income (b)	Per Capita (b)
2006	$ 82,760,720	$ 183,357,851	$ 1,350,110	$ 5,586,382	$ 1,780,000	$ 867,305	$ 275,702,368	1.26%	445.05
2007	87,968,879	177,086,385	1,350,110	3,897,062	1,740,000	1,157,651	273,200,087	1.20%	434.46
2008	98,829,213	171,669,186	1,350,110	1,504,717	1,700,000	994,675	276,047,901	1.17%	434.42
2009	102,758,720	208,075,353	-	-	1,655,000	668,153	313,157,226	1.32%	487.38
2010	106,332,684	212,466,987	-	-	-	343,300	319,142,971	1.34%	480.33
2011	98,387,735	158,325,194	-	-	-	233,113	256,946,042	1.06%	382.95
2012	111,106,070	145,977,475	-	-	-	-	257,083,545	1.02%	381.74
2013	122,409,070	138,450,167	-	-	-	-	260,859,237	1.03%	386.90
2014	122,928,787	130,232,858	-	-	-	-	253,161,645	1.00%	374.75
2015	128,970,986	122,290,550	-	-	-	-	251,261,536	0.99%	371.94

Sources: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) Presented net of original issuance discounts and premiums

(b) See Demographic and Economic Statistics Schedule for personal income and population data.

Note: These ratios are calculated using personal income and population for the prior calendar year.

COUNTY OF BERNALILLO, NEW MEXICO
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds (1)	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value (2) of Property	Per Capita (3)
2006	$ 82,760,720	$ 2,988,578	$ 79,772,142	0.56%	128.77
2007	87,968,879	4,277,694	83,691,185	0.56%	133.09
2008	98,829,213	693,851	98,135,362	0.60%	154.44
2009	102,758,720	1,528,284	101,230,436	0.58%	157.55
2010	106,332,684	2,304,567	104,028,117	0.57%	156.57
2011	98,387,735	113,208	98,274,527	0.55%	146.47
2012	111,106,070	2,635,597	108,470,473	0.63%	161.06
2013	122,409,070	4,884,462	117,524,608	0.68%	174.31
2014	122,928,787	9,507,788	113,420,999	0.65%	167.89
2015	128,970,986	13,151,668	115,819,318	0.65%	171.44

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Sources:

1) Presented net of original issuance discounts and premiums

2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

3) Population data can be found in the Schedule of Demographic and Economic Statistics

COUNTY OF BERNALILLO, NEW MEXICO
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2015

	Debt Outstanding	Applicable to Bernalillo County	County Share of Debt
Bernalillo County	$ 251,261,536 (1)	100.00%	$ 251,261,536
Subtotal Bernalillo County Direct Debt			251,261,536
City of Albuquerque	343,495,000	100.00%	343,495,000
Albuquerque Public Schools	513,469,856	97.67%	501,506,008
Moriarty/Edgewood Schools	31,170,000	18.05%	5,626,185
Albuquerque Metropolitan Flood Control Authority	36,985,984	100.00%	36,985,984
Central New Mexico Community College	77,810,000	81.77%	63,625,237
State of New Mexico	389,270,000	26.15%	101,794,105
Subtotal Overlapping Debt			1,053,032,519
Total Direct and Overlapping Debt			$ 1,304,294,055

Ratios:

Total direct and overlapping debt to assessed valuation	8.89%
Total direct and overlapping debt to actual valuation	2.38%
Direct and overlapping debt per capita	$ 1,930.71

Source: Debt outstanding data provided by each governmental unit.

(1) Presented net of original issuance discounts and premiums

Note: Percentage of overlap based on most current assessed property valuation.

COUNTY OF BERNALILLO, NEW MEXICO
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Gross Receipts Revenues	Debt Service		Coverage
		Principal	Interest	
2006	$ 70,751,581	$ 4,785,000	$ 9,460,490	4.97
2007	100,136,138	6,010,000	9,242,817	6.57
2008	95,787,912	16,495,000	8,784,582	3.79
2009	91,746,733	16,760,000	9,463,039	3.50
2010	89,096,909	16,140,000	9,954,561	3.41
2011	89,669,675	53,835,000	8,998,698	1.43 (1)
2012	47,105,622	12,135,000	7,701,143	2.37 (2)
2013	45,891,807	7,315,000	7,311,029	3.14 (2)
2014	40,894,932	8,005,000	6,964,498	2.73 (2)
2015	42,031,700	7,730,000	6,594,960	2.93 (2)

Source: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) The low percentage of coverage does not take into account payoff of a 46.9 million debt from bond proceeds rather than from gross receipts revenue in fiscal year 2011

(2) Fiscal years starting in 2012 are reporting only pledged gross receipt tax revenue while prior years are reporting total gross receipts tax revenue

COUNTY OF BERNALILLO, NEW MEXICO
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2006	2007	2008	2009
Debt Limit	$ 450,417,308	$ 474,746,953	$ 527,644,497	$ 559,043,680
Total net debt applicable to limit (1)	83,475,000	88,580,000	98,835,000	102,080,000
Legal debt margin	$ 366,942,308	$ 386,166,953	$ 428,809,497	$ 456,963,680
Total net debt applicable to the limit as a percentage of debt limit	18.53%	18.66%	18.73%	18.26%

Sources: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
County Assessor's Office

(1) Presented net of original issuance discounts and premiums

2010	2011	2012	2013	2014	2015
$ 592,924,187	$ 575,389,152	$ 578,110,431	$ 575,776,927	$ 580,170,381	$ 593,401,886
105,675,000	97,835,000	111,106,070	122,409,070	122,928,787	128,970,986
$ 487,249,187	$ 477,554,152	$ 467,004,361	$ 453,367,857	$ 457,241,594	$ 464,430,900
17.82%	17.00%	19.22%	21.26%	21.19%	21.73%

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed Value	$ 14,835,047,140
Debt limit (4% of total assessed value)	593,401,886
Debt applicable to limit (1)	128,970,986
Legal debt margin	$ 464,430,900

COUNTY OF BERNALILLO, NEW MEXICO
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Personal Income (amounts expressed in thousands) (1)	Per Capita Personal Income	Unemployment Rate (3)
2006	619,490	21,796,170	35,184	3.80%
2007	628,825	22,754,553	36,186	3.30%
2008	635,444	23,660,565	37,235	4.40%
2009	642,527	23,660,814	36,825	7.00%
2010	664,425	23,777,563	35,787	8.50%
2011	670,968	24,311,260	36,233	7.20%
2012	673,460	25,279,669	37,537	7.10%
2013	674,221	25,263,546	37,471	6.90%
2014	675,551	NA	NA	6.10%
2015	675,551	NA	NA	6.10%

Education (4)		Percent
Persons age 25 and Over	444,910	100.00%
Less than 9th Grade	24,874	5.59%
9th-12th grade, no diplomas	30,798	6.92%
High School Graduates	32,732	7.36%
Some college, no degree	79,527	17.87%
Associate degree	64,085	14.40%
Bachelor degree	105,792	23.78%
Graduate or professional degree	107,102	24.07%
Percentage completed high school		87.49%
Percentage completed 4 year college		32.28%

School Enrollment (2)	
Elementary School	45,700
Mid-High Schools	19,982
High Schools	26,563
Private and parochial schools	14,180
Technical-vocational Institute	29,963
University of New Mexico	28,643

Sources:

(1) U.S. Dept. of Commerce, Bureau of the Economic Analysis

(2) New Mexico Higher Education Department

(3) New Mexico Department of Workforce Solutions

(4) National Center for Education Statistics

NA Information not available for these years

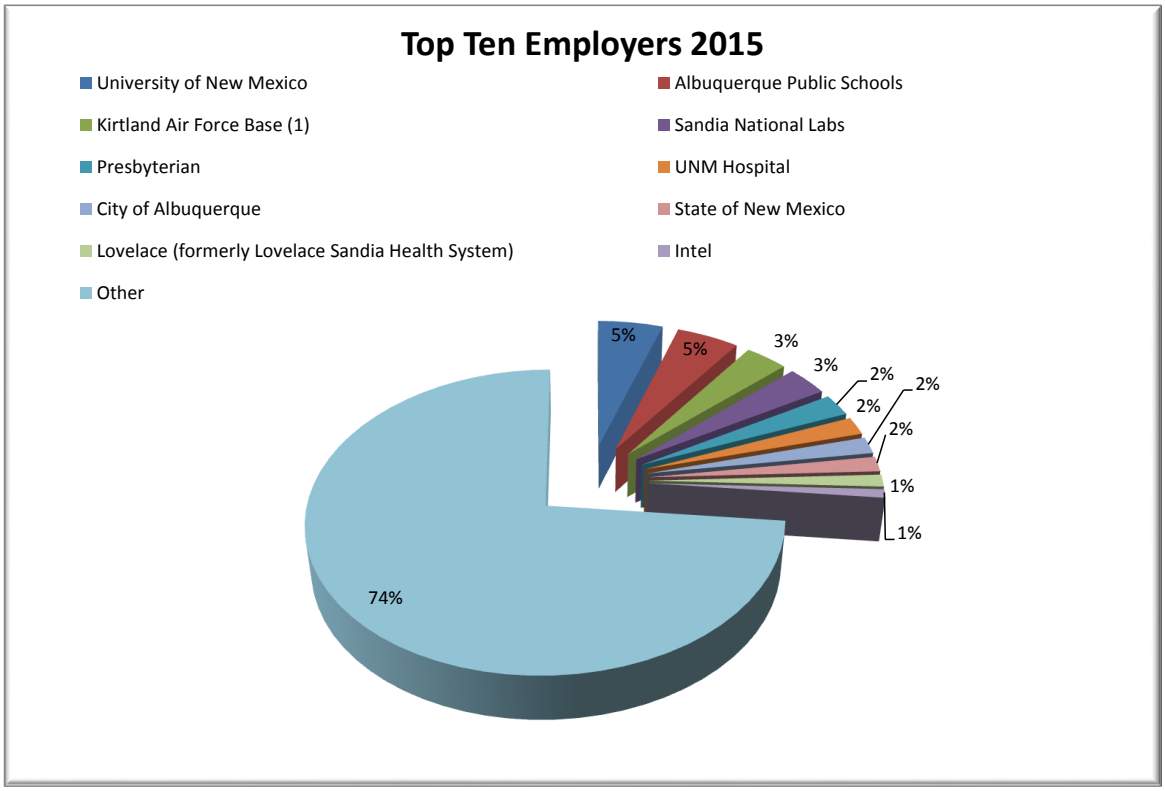
COUNTY OF BERNALILLO, NEW MEXICO
PRINCIPAL EMPLOYERS
FOR THE CURRENT YEAR AND TEN YEARS AGO

	2015			2006		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
University of New Mexico	15,360	1	5.06%	14,048	1	4.40%
Albuquerque Public Schools	14,810	2	4.88%	11,700	2	3.66%
Kirtland Air Force Base (1)	10,125	3	3.34%	8,643	3	2.70%
Sandia National Labs	9,852	4	3.25%	7,719	4	2.42%
Presbyterian	7,310	5	2.41%	6,896	5	2.16%
UNM Hospital	5,960	6	1.96%	4,453	10	1.39%
City of Albuquerque	5,500	7	1.81%	6,676	6	2.09%
State of New Mexico	4,950	8	1.63%	5,660	7	1.77%
Lovelace (formerly Lovelace Sandia Health System	4,000	9	1.32%	5,200	8	1.63%
Intel	2,800	10	0.92%	-	-	-
Kirtland Air Force Base(Military) (2)	-	-	-	5,091	9	1.59%
Total	80,667		26.57%	76,086		23.81%
Bernalillo County Quarterly Census of Employment	303,580			319,523		

Sources:
New Mexico Department of Workforce Solutions, Albuquerque Economic Development

Notes: (1) For 2014, Kirtland's employment number includes active duty military, guard reserve, civil service and contract employees. Sandia National Laboratories employees are located at Kirtland Air Force Base, but employment number is shown separately.

(2) For 2005, Kirtland's civilian employment numbers includes all Department of Energy employees including contractors on and off the base, including Sandia National Labs. However, Sandia National Labs employment is also shown separately since Sandia and Kirtland publish data in different cycles.



COUNTY OF BERNALILLO, NEW MEXICO
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	Full-Time Equivalent Employees as of June 30,									
Function	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**	**2008**	**2007**	**2006**
General Government										
Commissioners	10	10	10	10	10	10	11	10	10	10
County Manager										
County Manager	7	10	11	16	16	16	15	14	14	14
Load Resource Management	9									
Economic Development	6	6	6	6	6	6	2	2	2	2
CIP	-	-	-	5	6	6	7	3	3	3
Public Information	6	6	6	10	10	10	9	8	8	8
Legal Department	18	13	13	10	10	10	10	12	12	9
Information Technology										
Customer Service	70	73	72	85	85	85	68	67	67	66
Human Resources										
Compensation and Benefits	18	13	12	12	12	12	8	6	6	5
Labor Relations/Employment	22	22	23	21	22	22	23	19	19	14
HR Training	4	4	4	-	-	-	-	-	-	-
Clerk										
Bureau of Elections	25	25	25	25	25	25	25	25	25	25
Record and Filing	23	23	22	23	23	23	24	23	23	23
Finance										
Finance Division Administration	5	5	5	-	-	-	-	-	-	-
Budget and Business Improv.	32	37	37	27	27	27	24	24	24	21
Purchasing Office	43	33	27	19	19	19	18	18	18	15
Accounting	20	31	31	15	15	15	11	13	13	12
Risk Management	11	11	10	10	10	10	11	10	10	8
Treasurer										
Accounting	6	6	6	5	5	5	6	6	6	6
Program Support	7	7	7	8	8	8	8	8	8	8
Taxpayer Services	25	25	25	24	24	24	23	23	23	23
Fleet-Facilities Management										
Computer Automation/Admin	3	5	8	5	7	7	9	9	9	8
Custodial Services	45.5	45.5	45.5	48.5	48.5	48.5	48	48	48	48
Facilities Maintenance	40	39	43	28	28	28	31	32	32	31
Vehicle Maintenance	30	30	28	24	25	25	26	25	25	25
Inventory Admin	-	-	-	8	8	8	-	-	-	-
CIP	14	12	5	-	-	-	-	-	-	-
Operations & Maintenance Dept.										
Road Maintenance	46	42	42	40	41	41	39	41	41	41
Traffic Engineering	13	13	13	12	13	13	14	14	14	14
Storm Drainage	5	5	5	5	5	5	5	4	4	4
Infrastructure and GEO Resources										
Geographic Information Systems	11	10	10	9	9	9	9	9	9	9
Right of Way	6	7	7	6	6	6	6	6	6	6
Technical Planning	4	5	5	4	4	4	4	4	4	4
Infrastructure	-	-	-	-	-	-	6	5	5	5
Review and Permitting	7	-	-	8	8	8	-	-	-	-
Technical Services Department										
Tech Services A & B & Review	38	38	38	38	38	38	27	35	35	35
Probate Court	6	5	5	4	4	4	4	4	4	3

Note: Complete information for prior years is not available.
Source: County Budget Department

COUNTY OF BERNALILLO, NEW MEXICO
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	Full-Time Equivalent Employees as of June 30,									
Function	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**	**2008**	**2007**	**2006**
General Government										
Zoning, Building, and Planning										
Building Division	22	22	21	19	20	20	18	18	18	18
Land-Use Planning	14	12	13	10	10	10	10	10	10	10
Land-use, Review and Code Enf.	14	16	16	23	22	22	15	14	14	14
Assessors										
Property Assessment	52	55	52	63	61	61	63	63	63	63
Valuation	45	40	36	36	39	39	38	37	37	37
Public Safety										
Fire										
Emergency Preparedness	-	-	-	4	4	4	5	5	5	-
Fire Prevention	7	7	7	8	8	8	9	7	7	7
Operations	231	231	224	225	197	197	183	190	178	168
Support Services	11	12	15	13	13	13	14	12	12	19
Sheriff										
Criminal Investigations	88	73	65	57	56	56	53	55	55	55
Court Services	73	85	83	29	28	28	31	35	35	35
Field Services	189	188	202	207	181	181	181	183	183	183
Headquarters	20	14	14	19	17	17	16	17	17	17
Metro Air	-	-	-	2	1	1	1	-	-	-
Support Services	34	44	49	40	65	65	80	59	59	57
Grant	-	-	-	-	2	2	-	-	-	-
Communications Department	54	54	55	49	49	49	49	49	49	49
Public Safety Department										
Animal Control	17	18	18	13	13	13	13	12	12	12
Administrative Services	5	4	4	3	3	3	3	3	3	3
Emergency Management Admin.	5	5	5	-	-	-	-	-	-	-
Youth Services Center										
Resident Services	81	81	82	81	80	80	80	80	80	80
Support Services	29.5	29	29	26	27	27	28	27	27	27
Metropolitan Detention Center	526	531	527	531	530	530	532	532	532	-
DWI	63	64	66	66	65	65	52	51	51	-
Public Works										
Division Support Program	10	11	11	8	8	8	11	9	9	9
Public Works IT	8	-	-	6	6	6	3	3	3	3
Capital Construction Fund	-	-	-	-	1	1	-	-	-	-
Call Center	-	-	-	5	-	-	-	-	-	-
Solid Waste										
Water/Wastewater	13	14	14	-	-	-	-	-	-	-
Grafitti Program	5	5	5	-	-	-	-	-	-	-
Call Center, IT,Diversified Services	7	17	16	-	-	-	-	-	-	-
Culture and Recreation										
Administration	6	7	8	8	10	10	9	8.5	8.5	8
Aquatics Program	4.5	4.5	4.5	4.5	4.5	4.5	5	6	6	6
Community Center Program	63	63.5	59	56	56	56	50.25	53.5	53.5	53
Land Management-Parks and Open	46	43.5	43	41	43	43	45	41.5	41.5	41
Recreation Enrichment Program	-	-	-	-	-	-	8.5	13	13	13
Sports Program	5	5	7.5	8.5	9.5	9.5	8	10	10	10
Youth and Senior Services Program		7	7.5	7	7	7	7	5	5	5
Open Space	11	11	9	8	7	7	7	9	9	9
Public Arts	1	1	1	1	-	-	-	-	-	-
Capital Development	3	3.5	4.5	2.5	2.5	2.5	-	-	-	-
Community Services Administration	9	4	3	-	-	-	-	-	-	-
Social Services	-	2	2	-	-	-	-	-	-	-
Cultural Services	3	5	6	-	-	-	-	-	-	-
ABC Schools	4	4	4	-	-	-	-	-	-	-
Health and Welfare										
Protection and Promotion	19	18	17	16	16	16	24	23	23	22
Enterprise Funds-Business Type										
Solid Waste	7	11	11	13	13	13	13	13	13	13
Housing	32	32	32	31	31	31	32	33	33	33
Youth Services Center	15	15	14	14	14	14	14	24	24	24
	2,488	2,486	2,469	2,324	2,297	2,297	2,242	2,238	2,226	1,608

COUNTY OF BERNALILLO, NEW MEXICO
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Sheriffs Office										
911 Calls (1)	77,328	65,265	68,900	74,619	70,328	73,960	75,369	73,159	80,218	75,733
Traffic Offenses(2) (5)	2,110	1,996	1,867	2,013	2,067	2,107	NA	NA	NA	3,972
Fire Department										
Number of calls answered (1) (8)	16,288	14,725	13,306	15,594	11,349	11,919	11,180	11,541	10,343	11,200
Inspections (1)	1,280	1,276	1,376	1,331	1,151	1,070	1,839	1,985	1,380	1,351
Public Works										
Street resurfacing (miles) (2)	3.5	14.6	17.1	19.9	12.4	13.5	11.9	15.7	30.9	11.2
Traffic signs	24,571	24,275	23,443	21,175	21,174	20,910	19,991	21,742	21,109	20,494
Storm Sewer	2,680	2,739	2,602	2,518	2,416	2,346	2,183	2,167	2,276	1,925
Parks and Recreation										
Aquatics Program Attendance (7)	59,164	72,009	83,403	81,594	75,857	46,437	38,560	47,643	36,313	44,841
Number of Attendees at Dance Events	1,331	265	720	2,409	1,818	-	59	247	2,503	6,481
Youth Basketball Participation Program	1,862	1,739	1,617	1,581	1,759	2,190	1,133	1,950	1,375	1,167
Zoning, Building, and Planning										
Residential Building Permits	593	430	573	379	460	532	518	756	826	606
Commercial Building Permits	121	122	141	81	95	100	79	116	119	99
Electrical Permits	1,612	1,480	1,518	1,402	1,506	1,313	1,452	2,000	2,131	1,231
Mechanical Permits	806	768	809	728	749	691	801	484	1,335	632
Plumbing Permits	846	813	894	865	859	876	1,222	1,127	1,847	1,214
Sanitation										
Refuse Collected (Tons/Year) (3)(6)	33,951	47,175	41,789	40,285	39,942	39,383	38,338	37,762	35,047	42,939
Metropolitan Detention Center (4)										
DWI Bookings	2,774	5,511	3,987	4,213	4,750	5,435	6,599	6,867	6,307	-
Total Bookings	28,604	30,046	33,245	41,784	37,374	39,171	40,303	41,597	41,255	-
Community Custody Program (Avg Daily Population)	325	325	216	217	251	487	489	434	364	-

(1) Fiscal Year
(2) Calendar Year
(3) Effective FY 05 includes the East Mountain Transfer Station
(4) Effective FY 07 MDC was added
(5) Data source is from the City of Albuquerque and was not available for some prior years due to their system conversion
(6) 2011 thru present are on a fiscal year basis while 2010 and before are on a calendar year basis
(7) Over 60% increase in aquatics attendance in 2011 is due to overall attendance increase at all facilities (including the Alameda Splash Pad) in part due to more use of the free Swim Pass Program and extended pool hours
(8) BCFD took over Station #36 in FY12 and has also been operating Los Ranchos' Fire Station #30 since 2009.

Source: All data provided by Bernalillo County departments.

COUNTY OF BERNALILLO, NEW MEXICO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Public Safety										
Sheriff										
Sheriff Stations	4	4	4	4	4	4	4	4	4	4
Fire Department										
Fire Stations	12	12	12	12	11	11	10	10	10	10
Public Works										
Streets (miles) (2)	731	731	730	730	728	726	724	724	723	718
Streetlights (1)	514	514	501	501	483	409	388	370	156	156
Traffic Signals	56	56	56	56	55	53	51	51	52	51
Traffic Flashers (Count)	82	80	80	77	73	60	60	130	136	134
Culture and Recreation										
Parks	34	34	25	25	24	23	20	18	18	15
Swimming pools	5	5	5	5	5	5	5	5	5	5
Tennis courts	9	9	9	9	9	9	9	7	7	8
Community centers	7	7	8	8	7	7	7	8	8	7
Walking trails	14	18	18	18	18	17	17	14	14	8
Basketball courts	13	19	19	19	19	17	17	18	18	12
Volleyball Amenities	6	10	10	10	10	9	9	9	9	7
Baseball Fields	10	39	37	37	35	35	35	35	35	39
Soccer Fields	9	25	27	27	26	26	23	24	24	23
Playgrounds	25	25	40	40	27	25	25	24	24	21
Picnic Areas	25	37	37	35	24	23	23	20	20	20

(1) Data provided by Public Service Company of New Mexico (PNM).

(2) Calendar year

Source: All data provided by Bernalillo County departments.

BERNALILLO COUNTY
STATE OF NEW MEXICO

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2015

Grantor Agency and Grant Title	CFDA Number	Grant Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development				
Direct				
Low Income Housing Assistance Programs				
Section 8 Housing Choice Vouchers	14.871	NM057		$ 11,537,148
Section 8 Housing Operating Administrative	14.871	NM057		1,338,627
				12,875,775
Operating Fund Grant (Seybold)	14.850	NM057-00000114D		24,719
Operating Fund Grant (Seybold)	14.850	NM057-00000115D		23,029
				47,748
Capital Fund Grant (Seybold)	14.872	NM02P057501-13		8,962
Capital Fund Grant (Seybold)	14.872	NM02P057501-14		7,765
				16,727
Section 8 FSS - Homeownership	14.877	NM057 /FSS		116,878
Section 8 Contract Administrators (El Centro)	14.182	NM020003014		101,628
Supportive Housing Program	14.251	NM0051L6B001304		40,515
				40,515
Total Direct Assistance				13,199,271
Pass-Through Programs From				
HOME Investments Partnership Program				
2013 Homes	14.239		13-01-BCH-HOR-001	206,466
Total Indirect Assistance				206,466
Total U.S. Department of Housing and Urban Development				13,405,737
U.S. Department of Transportation				
Pass-Through Programs From				
NM Department of Transportation				
Highway Planning and Construction				
Sage/Coors Project	20.205	A300652	D13557/2	44,837
2nd St. Multi-use Trl.	20.205	A301030		34
2nd St. Valle de Oro	20.205	A301520		97,311
Adaptive Signal System	20.205	A301231	D14508	3,879
Isleta Blvd.	20.205	A300621	D14055	63,004
Safe School Routes	20.205	A300095	D14069	131,334
Paradise Hills Trail	20.205	A300900	D14051	598,887
Sunport Blvd.	20.205	A300160	D13112	69,684
Total Highway Planning Cluster				1,008,970
State and Community Highway Safety				
S.T.E.P. 100 Days	20.600		14-PT-DS-008 ATTACHMENT D	19,636
Distracted Driving	20.600		TS04043 (15-DD-02-008 EXHIB F)	7,793
				27,429
Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
Operation DWI	20.608		TS04043 (15-AL-64-008 EXHIB B)	107,179
Operation DWI	20.608		14-AL-64-008 ATTACHMENT A	51,451
				158,630
NM Department of Homeland Security				
2014 HAZMAT TRAINING	20.703	HM-HMP-0409-14-01	DOT/HMP-0409-14-01-00-BERNCO	6,099
				6,099
Total Indirect Assistance				1,201,128
Total U.S. Department of Transportation				1,201,128

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2015

Grantor Agency and Grant Title	CFDA Number	Grant Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture				
National School Lunch Program				
Pass-Through Programs From				
NM Children, Youth and Families Department				
Summer Food Service Program for Children 14	10.559		3004-2014	319,237
Summer Food Service Program for Children 15	10.559		3004-2015	5,641
				324,878
NM Department of Finance and Administration				
National Forest Reserve Distribution	10.665			31,650
Total Indirect Assistance				356,528
Total U.S. Department of Agriculture				356,528
U.S. Department of Justice				
Direct				
US Marshall's Office				
Equitable Sharing	16.922			466,795
Joint Law Enforcement Operations (JLEO)	16.111	M-14-D51-O-00150		7,000
Bureau of Justice Assistance				
SCAAP-direct payments for a specified use	16.606	2013-AP-BX-0152		278,087
Total Direct Assistance				751,882
Pass-Through Programs From				
JAG Program Cluster				
City of Albuquerque				
E. Byrne Justice Assistance Grant (JAG)2014	16.738	2014-DJ-BX-0883	IGA PT201400907	74,459
E. Byrne Justice Assistance Grant (JAG)2013	16.738	2013-DJ-BX-0944	2013 JAG FORMULA-BASED	12,140
New Mexico Dept. of Public Safety				
Edward Byrne Memorial Justice Assist. Grant Prg.				
E. Byrne Justice Assistance Grant (JAG)SWIFT15	16.738	2014-DJ-BX-1204	14-JAG-SWIFT-SFY15-A	25,000
E. Byrne Justice Assistance Grant (JAG)SWIFT14	16.738	2013-DJ-BX-0031	DPSJAG13SWIFT	11,160
Total JAG Program Cluster				122,759
New Mexico Dept. of Public Safety				
Project Safe Neighborhoods (PSN)				
PSN Anti-Gang Grant	16.609	2013-GP-BX-0013	13-PSN-BCSO-SFY14	31,626
PREA Demo Project 2012	16.735	2012-RP-BX-0003	12-PREA-BERNCO-SFY13	144,956
National Council on Crime and Delinquence				
Prison Rape Elimination Act (PREA)	16.735	2010-RP-BX-K001	15708	18,808
				163,764
New Mexico Children Youth and Families Department				
FY15 Continuum Grant	16.548	2010&2011-JP-FX-0017	15-690-17251	79,980
Total Indirect Assistance				398,129
Total U.S. Department of Justice				1,150,011

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2015

Grantor Agency and Grant Title	CFDA Number	Grant Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Homeland Security				
Pass-Through Programs From				
NM Department of Homeland Security				
2011 Per Diem Grant	97.067	EMW-2011-SS-00094-S01	EMW-2011-SS-00094-S01-PDM	202
2013 Per Diem Grant	97.067	EMW-2013-SS-00152-S01	EMW-2013-SS-00152-S01-PDM	7,579
2012 Homeland Security Equipment	97.067	EMW-2012-SS-00097-S01	EMW-2012-SS-00097-S01-BERN	240
2013 Homeland Security Equipment	97.067	EMW-2013-SS-00152-S01	EMW-2013-SS-00152-S01BERN	257,982
2014 Homeland Security Equipment	97.067	EMW-2014-SS-00030-S01	EMW-2014-SS-00030-S01-BERN	18,684
2015 Homeland Security Equipment	97.067	EMW-2014-SS-00030-S01	EMW-2014-SS-00030-S01-BERN	64,554
				349,241
2013 Trailers	97.042	EMW-2013-EP-00079-S01	EMW-2013-EP-00079-S01-Bernco	9,433
EMPG 2013	97.042	EMW-2012-EP-00039-S01	EMW-2012-EP-00039-S01-BERNCO	4,081
EMPG 2014	97.042	EMW-2014-EP-00047-S01	EMW-2014-EP-00047-S01-BERNCO	93,257
				106,771
FEMA Pilot Program	97.036	FEMA-4148-DR-NM	FEMA-4148-001 (-013)	416,035
Pre Disaster Mitigation Grant	97.039	PDMC-PL-06-NM-2012-003	PDMC-PL-06-NM-2012-003-BERN	6,755
Total Indirect Assistance				878,802
Total U.S. Department of Homeland Security				878,802
U.S. Environmental Protection Agency				
Direct				
Congressionally Mandated Projects				
Valley Utilities Project & Coors Blvd Vacuum Sewer	66.202	XP-00F08101		91,352
Total U.S. Environmental Protection Agency				91,352
U.S. Department of Health and Human Services				
Direct				
Community Transformation Grants				
CDC Health 5 year grant-Yr 3	93.531	5U58DP003593-03		149,430
Total Direct Assistance				149,430
Pass-Through Programs From				
State of New Mexico Human Services Department				
SAPT Block Grant	93.959		GSA 15-630-7903-0008	89,683
State of New Mexico Department of Health				
DOH Cities Readiness Initiative (CRI)	93.069	4U90TP000537-03	MOA# 15/665.0300.18180	20,500
Total Indirect Assistance				110,183
Total U.S. Department of Health and Human Services				259,613
National Endowment for the Arts				
Direct				
Promotion of the Arts Grant	45.024	14-4292-7056		35,900
Total National Endowment for the Arts				35,900
State Justice Institute-Felony Caseflow Management		Congressional Appropriation	SJI-11-T-010	14,555
Total Expenditures of Federal Awards				$ 17,393,626

The accompanying notes are an integral part of this schedule. See next page.

COUNTY OF BERNALILLO, NEW MEXICO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2015

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the County of Bernalillo under programs of the federal government for the year ended June 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*. Because the schedule presents only a selected portion of the operations of the County of Bernalillo, it is not intended to and does not present the financial position, changes in net position or cash flows of the County of Bernalillo.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* as well as those in OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-thru entity identifying numbers are presented where available. The County of Bernalillo has no sub recipients for federal awards, no loan or loan guarantee programs, and no indirect costs with an election to use the 10% de minimis rate this fiscal year.

MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

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

Commission Chairwoman,
Members of the County Commission
Bernalillo County and
Tim Keller, State Auditor

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, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison of the general fund of the County of Bernalillo, New Mexico (the County) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplementary information, and have issued our report thereon dated October 30, 2015.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or 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.

Praxity MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Commission Chairwoman,
Members of the County Commission
Bernalillo County and
Tim Keller, State Auditor

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiency as item 2013-007.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2013-001, 2014-007 and 2015-001 through 2015-004.

Bernalillo County's Responses to Findings

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

Purpose of this Report

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

Moss Adams LLP

Albuquerque, New Mexico
October 30, 2015

MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

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

Commission Chairwoman,
Members of the County Commission
Bernalillo County and
Tim Keller, State Auditor

Report on Compliance for Each Major Federal Program

We have audited Bernalillo County, New Mexico'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, 2015. 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.

Auditor's 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, 2015.

Praxity MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Commission Chairwoman,
Members of the County Commission
Bernalillo County and
Tim Keller, State Auditor

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 a 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.

Moss Adams LLP

Albuquerque New Mexico
October 30, 2015

COUNTY OF BERNALILLO, NEW MEXICO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2015

Status of Prior Year Findings

Financial Statement Findings:

Finding Reference		Status
2013-001	IRS Employee Income Tax Compliance Issues – Educational Assistance, Take-Home Vehicles	Modified and Repeated
2013-002	Per Diem and Travel Expenditures	Resolved
2013-004	Procurement of Contracts	Resolved
2013-007	Improve IT General Controls	Modified and Repeated
2013-008	Investment Policy – Investment Committee, Conflict of Interest	Resolved
2013-009 [2014-003]	Decrease in the Fair Value of Investments, Violation of Investment Policy	Resolved
2013-010 [2014-001]	Investment Bid Process	Resolved
2013-013 [2014-004]	Investment Committee Meetings	Resolved
2014-002	Investment Transactions	Resolved
2014-005	Investment Procurement/Related Parties	Resolved
2014-006	Vendor Approval Process	Resolved
2014-007	Cash Receipt Posting	Modified and Repeated
2014-008	Family Self-Sufficiency Escrow Balance	Resolved
2014-009	Budgetary Control	Resolved
2014-010	Cash Reconciliation	Resolved

Federal Award Findings and Questioned Costs:

None in the prior year

COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☒ Yes ☐ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

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

Identification of Major Federal Programs

CFDA Numbers	*Name of Federal Program or Cluster*	*Type of Auditor's Report Issued*
14.871	Section 8 Choice Voucher Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs: $ 521,809

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

Section II - Financial Statement Findings

2013-007 IMPROVE IT GENERAL CONTROLS, SIGNIFICANT DEFICIENCY

CONDITION

During our review of surrounding IT (Information Technology) general controls that are significant to financial reporting, we noted the following:

1. The current Disaster Recovery Plan that will provide guidance to the County in a recovery effort in case of a disaster has not been approved or tested. If something happens to the ERP system, the County has to rely on backup tapes which will take them few days or even week to do the recovery effort.

2. We noted that several departments are using applications that are hosted by vendors, and that the County has no IT Vendor Assessment Policy in place to assess vendors' surrounding general controls.

We noted condition parts 1 and 2 repeated from the last year, while condition 3 from the prior year has been cleared. We noted progress toward condition part 1, regarding the disaster recovery plan. Management planned on having a formal recovery plan implemented by July 31, 2015, however due to leadership changes, the plan has not been fully implemented and tested at this point. Regarding condition part 2, management planned on having an IT Vendor Assessment policy by March 31, 2015, however again, due to leadership changes, the policy has not been adopted.

CRITERIA

IT, including systems and infrastructure are essential and integral to the efficiency of the County's operations. IT internal controls are essential to maintain the confidentiality, integrity, and availability of data. IT internal controls are as important as the internal controls that surround the input of financial transactions into the County's general ledger.

In accordance with ISACA's Control Objectives for Information and related Technology (COBIT) 4.1, framework (DS4, Ensure Continuous Service), a Disaster Recovery Plan needs to be developed and tested to reduce impact of a major disruption on key business functions and processes. Framework DS5 (Ensure System Security) provides that the need to maintain

integrity of information and protect IT assets requires a security management process. This process includes establishing and maintain IT security and roles and responsibilities, policies, standards, and procedures. Security management also includes performing security monitoring and periodic testing and implementing corrective actions for identified security weakness or incidents. Effective security management protects all IT assets to minimize the business/financial impact of security vulnerabilities and incidents.

EFFECT

The absence of a formal Disaster Recovery Plan may pose question as to the County's ability to respond and recover its critical data and applications in the event of an unforeseen disaster.
Without strong internal controls over the County's IT infrastructure and the ERP system, there is the potential for the confidentiality, integrity, and/or availability of data to be compromised. This compromise could be by an internal user of the system, by an external source (hacker), could be intentional or unintentional, and could be the result of a disaster. In order to continue this improvement and implement the approved IT policies, the IT Department needs the support of County's management and the cooperation of County's employees.

CAUSE

The County has had some personnel changes within the IT department and is still in the process of developing and improving its processes and procedures.

RECOMMENDATION

We recommend the following:

1. Finalize and test the drafted Disaster Recovery Plan. Also ensure it is comprehensive in scope, covering staff roles and responsibilities, system recovery steps, data restoration procedures, and how to maintain business operations. It would be prudent for the County to test the Disaster Recovery Plan to ensure the viability of the plan and the timeliness of its execution. We also recommend that the County consider having a redundant server, especially for the ERP system.

2. Develop an IT Vendor Assessment Policy. This should cover due diligence before selecting a vendor as well as continuing assessment such as review of vendor's SSAE 16 report (Service Organization Control Report). The result of review of the SSAE 16 report should be documented, especially the users' control considerations.

MANANGEMENT RESPONSE

1. The Bernalillo County IT Department agrees that a Disaster Recovery Process and Plan is essential and integral to the County's IT operations. The CRITERIA expressed in this

finding discuss both DS4 and DS5 of the COBIT 4.1 framework. The finding is specific to the Disaster Recovery Plan (DS4 – Business Continuity & Disaster Recovery Planning) and thus County IT Management has no intention of addressing DS5 (Security Management) as part of the response and corrective actions for this finding. The department is currently finalizing the Disaster Recovery Plan. The IT ERP system is in scope for the DRP.

2. The Bernalillo County IT Department agrees a policy is required to evaluate the service and security of potential cloud service providers. The policy is currently being drafted.

CORRECTIVE ACTION PLAN

1. The Bernalillo County IT Department is currently working to finalize the Disaster Recovery Plan. It will be completed by the end of Q2 FY16. It will include recovery procedures for the ERP system as well as the other Tier 1 systems. The Disaster Recovery Plan will be tested in Q3 FY16. The Bernalillo County Chief Information Officer is responsible for this corrective action and the IT Disaster Recovery Plan.

2. The Bernalillo County IT Department is currently developing the IT Vendor Assessment Policy. It will take the form of an IT Administrative Instruction (IT AI21). It will be used to evaluate cloud service providers. This administrative instruction will be completed by the end of Q3 FY16. The Bernalillo County Chief Information Officer is responsible for this corrective action and the IT Vendor Assessment Policy.

2013-001 IRS EMPLOYEE INCOME TAX COMPLIANCE ISSUES – TAKE-HOME VEHICLES, FINDING THAT DOES NOT RISE TO THE LEVEL OF A SIGNIFICANT DEFICIENCY

CONDITION

During our test work of 15 employees who were assigned County vehicles and are allowed to use the vehicles for commuting to and from work we found 2 employees whose personal usage was not being recorded in their employee record as a taxable benefit.

1. For one employee, their Vehicle Take-Home Authorization Form term is October 1, 2014 to September 1, 2015. The form was dated August 15, 2015 and turned into the Payroll Office shortly thereafter. Therefore, the taxable benefit during calendar year 2014 was not recorded. The Payroll Office had not recorded a taxable benefit for this employee to date.

2. For another employee, their Vehicle Take-Home Authorization Form is July 1, 2014 to June 30, 2016. The form was dated September 2, 2015 and turned into the Payroll Office shortly thereafter. The Payroll Office had not recorded a taxable benefit for this employee to date.

3. For another employee, their Vehicle Take-Home Authorization Form is dated February 2, 2015 to December 31, 2015 and was signed on August 14, 2015, and lacks timely approval.

Prior to this fiscal year, management's corrective plan stated that the departments and the Payroll Office would have access to a data base with pertinent vehicle information. This corrective action was ineffective because the Vehicle Take Home Authorization Forms and information from the various departments is not reaching the Payroll Office in a timely manner. Part of the reason is turnover in the Risk Management Department. The Payroll Office will retroactively enter taxable vehicle benefits when notified of the assignment.

CRITERIA
In accordance with IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits, exemption from fringe benefit taxation is applicable only to employees who are assigned a County vehicle for the purpose of County law enforcement and County emergency services. All other employees are not exempt from fringe benefit taxation according to IRS Publication 15-B.

EFFECT
The County is not in compliance with IRS requirements.

CAUSE
The county departments do not always submit properly executed Vehicle-Authorization Forms in a timely manner to the Payroll office.

RECOMMENDATION
The county should ensure all department directors are informed of the policy the procedures and ensure that they are being properly followed.

MANAGEMENT RESPONSE

Management concurs with the auditors comments on take home vehicles. Payroll has adjusted the employee payroll accounts for the taxable portion of the take-home vehicles for the forms that were received. Payroll is in the process of collecting the outstanding forms.

CORRECTIVE ACTION PLAN

The Deputy County Manager of Finance will communicate the requirements of the take home vehicle policy to all Directors, Deputy County Managers, and Elected Officials. Management will also modify the Administrative Instruction prior to December 2015, to more clearly state who initiates oversight on the take home vehicle forms and ensure that the review process in December and July of each year are performed and completed in a timely manner.

2014-007 CASH RECEIPT POSTING, FINDING THAT DOES NOT RISE TO THE LEVEL OF A SIGNIFICANT DEFICIENCY

CONDITION

1. During our test work of cash receipts controls, for one of the items tested, we noted a receipt of solid waste billings was received via a wire transfer on May 15, 2015; however, the receipt was not recorded in the general ledger as revenue until June 2, 2015. The wire totaled $27,614.21.

2. In addition, during our test work of the credit card program implemented July 1, 2014, we noted a rebate of $26,024.70 from the credit card servicing bank that was received electronically in January 2015, however the receipt was not recorded in the general ledger as revenue until June 2015.

Condition part 1 of this finding was repeated in the current year. We noted management had planned on implementing a new policy for waste management wires received in the Solid Waste department for fiscal year 2015, however, due to a department re-organization, personnel changes led to the delay in implementing the new policy and procedures.

CRITERIA

Per County Policy Administrative Instruction No. 57: Collection of Monies and Handling Requirements, "It is the responsibility of each department and office to maintain effective internal controls over the receipting of County monies. Internal controls require accountability to be maintained by issuing pre-numbered receipts, or cash register or electronic receipts that have

assigned numbers; immediately recording payment transactions; immediately canceling checks with a County "for deposit only;" limiting access to monies; and reconciling accounts as outlined below."

EFFECT
The county is not in compliance with their cash receipts policy. In addition, the County is at risk of misappropriation of cash that has not been recorded in the general ledger.

CAUSE
The department does not always post wires daily due to workload. In addition, this was the first rebate the County received under the new program and it was deposited to the Treasurer's clearing account. In addition, the county did not properly follow up with the posting.

RECOMMENDATION
We recommend that the department record all cash receipts, including wires, daily to have an accurate reflection of cash and revenue in the general ledger. In addition the Treasurer should provide a report of receipts received to the Accounting Department to assist in clearing up outstanding transactions.

MANAGEMENT RESPONSE
Management concurs with the solid waste billing finding. There was a departmental re-organization in the second quarter of FY15 (October through December) and some personnel and work assignment changes were made during this time that could have affected implementing the corrective action timely. Once the finding was brought to the attention of the new Solid Waste Program Manager, procedures changed.

Management concurs with the credit card rebate finding and will take corrective action to remediate the situation,

CORRECTIVE ACTION PLAN
Dollar amounts from Electronic Wire Transfers from Waste Management will be entered on a weekly basis and will not be held until the end of the month. In order to ensure compliance with the action plan, effective August 3, 2015 the Solid Waste Program Manager began monitoring the weekly postings.

The Procurement and Business Services Department Director will work in conjunction with the Treasurer's Office to ensure all future rebate checks are posted to the general ledger immediately after receipt from Bank of America. This action will be completed by December 31, 2015.

2015-001 USE OF COUNTY CREDIT CARDS, NONCOMPLIANCE WITH STATE AUDIT RULE, FINDING THAT DOES NOT RISE TO THE LEVEL OF A SIGNIFICANT DEFICIENCY

CONDITION

During our testwork over the use of Credit Cards at the County, 28 samples totaling $22,294 were reviewed and the following items were noted:

An employee utilized the County's Credit Card to load $200 on a gift card purchased from Wal-Mart for use at Sam's Club which did not contain all the necessary prior approvals as required by the County Policy. Also, related to the gift card the department requested the ability to load up to $500 on the gift card at any time during the fiscal year on the card however it was not approved and contain improper justification for the need. This loading of the gift card was not necessary since Sam's Club does take credit cards. In addition, immediately preceding transaction on the credit card was made directly to Sam's Club.

Furthermore, the Purchasing Department does not require the individual departments to submit the receipts to the purchasing department for purchases made on the gift card, instead, the departments are encouraged to maintain this documentation internally.

In one instance, the purchase of $2,554 worth of sound equipment did not have the required pre-approval documented. The purchase was made on June 24, 2014, and the required approval from the Section Manager was documented as July 9, 2014.

CRITERIA

The Bernalillo County Credit Card Program Guidelines, which became effective July 1, 2014, Section 7.c. for purchases which require prior approval, transactions for the purchase of gift certificates/gift cards are required to have the prior approval of the Procurement & Business Services Department Director. All costs should be completely supported before they are approved for payment; invoices should be processed only when they adequately detail all costs that support what is being charged in the invoice. Section 13-1-158 NMSA 1978 establishes: "No warrant, check or other negotiable instrument shall be issued in payment for any purchase of services, construction or items of tangible personal property unless the central purchasing office or the using agency certifies that the services, construction or items of tangible personal property have been received and meet specifications or unless prepayment is permitted under Section 13-1-98 NMSA 1978 by exclusion of the purchase from the Procurement Code [13-1-28 NMSA 1978]." The Department should also have a monitoring system in place that allows for the independent verification of the receipt of goods and services prior to making payment.

In addition, the Credit Card Purchase Form specific to purchases made by one Department of the County requires the Pre-Approval of the Section Manager and indicates that the necessary documentation is attached for inventory items purchased of over $500.

EFFECT
The County is not in compliance with the County's Credit Card Guidelines effective July 1, 2014, as well as one Department is not in compliance with the additional policies implemented at the Department level.

CAUSE
These transactions occurred during the transition period from the P-Card and T-Card system in effect in the prior fiscal year to the new Credit Card Program at the County. During the implementation period certain new requirements as listed in the criteria were not fully complied with allowing required and or timely approvals to not be obtained.

RECOMMENDATION
Reevaluate the allowability/need for purchasing gift cards and ensure that when necessary, the justifications for such purposes are valid when submitted. Ensure that all receipts are maintained for all purchases made on gift cards. In addition, ensure that all required approvals and other policies whether County Policy or specific to an individual Department are followed for purchases made using the County's Credit Card Program.

MANAGEMENT'S RESPONSE
The Procurement & Business Services Department concurs with auditors' comments regarding the Special Exception Form not being approved by the Procurement & Business Services Department Director for the purchase of a gift card. The Special Exception Form was submitted to the Procurement & Business Services Department and approved by the P-Card Coordinator. In reference to the Procurement & Business Services Department not requiring individual departments to submit the receipts for purchases made with the gift card, we note the department that purchased the gift card had/has internal controls to safeguard the gift card. In addition, the department kept all receipts to support all qualified purchases made with the gift card, which were submitted to the Procurement & Business Services Department immediately upon request.

Based on the frequency of requests to purchase gift cards and the additional oversight in monitoring the transactions a decision has been made to no longer allow gift card purchases on a credit card.

Parks and Recreation Department concurs with auditors' comments regarding the purchase of $2,554 worth of sound equipment not having the required pre-approval by the Section Manager

on the Credit Card Purchase Form; however, the Department Director pre-approved the purchase on June 4, 2014 prior to the purchase of equipment on June 24, 2014, which was attached to the supporting documentation. In addition, the purchase of sound equipment is a qualified purchase pursuant to the County's Credit Card Guidelines, which does not require prior approval by the Procurement & Business Services Department.

CORRECTIVE ACTION PLAN

The Credit Card Guidelines will be amended by the P-Card Administrator to classify gift cards as an unqualified purchase and Cardholders will no longer be allowed to purchase them with the credit card. This action will be completed by December 31, 2015.

Parks and Recreation Department Response: The Credit Card Purchase Form implemented by the Parks Department will be evaluated by the Parks and Recreation Director for possible discontinuance. This action will be completed by December 31, 2015.

2015-002 COUNTY CREDIT CARDS POLICY, FINDING THAT DOES NOT RISE TO THE LEVEL OF A SIGNIFICANT DEFICIENCY

CONDITION

We tested the county's credit cards for compliance with their Credit Card Program Guidelines effective July 1, 2014 and found the following instances of noncompliance.

a. We reviewed 371 cards issued to employees and in one instance one card was held by a terminated employee for 59 days past the termination date.
b. In addition, some of the county credit cards are held by 'Unclassified Employees' who are not specifically defined as allowable card holders in the Credit Card Program Guidelines.

CRITERIA

The County's Credit Card Program Guidelines states under Section 2 Eligibility which states Credit Cards will only be issued to permanent and term employees for the use of procuring goods and services or for travel purposes. The card holder cannot be a probationary or temporary employee.

EFFECT

The County is not in compliance with their policies and procedures. Unauthorized purchases could be made with the county credit card.

CAUSE
Credit card cancellation documentation was not submitted to the Procurement Department in a timely manner. Furthermore, the Credit Card Guidelines are not written in a manner which properly defines those 'Unclassified' employees who are allowed to hold a County issued credit card.

RECOMMENDATION
The Credit Card Guidelines should define a timely method of communication between Departments to properly notify the Procurement Department of the exact date an employee is terminated. Procurement Department should immediately cancel the card. The Credit Card Guidelines should also improve the definition of 'Unclassified Employees' who are explicitly allowed to hold a credit card.

MANAGEMENT RESPONSE
Management concurs with auditors' comments and the following corrective action plan will be taken to remediate the situation.

CORRECTIVE ACTION PLAN
Credit Card Guidelines will be amended by the P-Card Administrator to add the following: 1) a timeframe as to when the department must notify the Procurement & Business Services Department via submission of a Credit Card Application (Cancellation) Form for employees that are no longer employed with the County or no longer need a credit card; 2) include definition of "Unclassified Employees" as appointees of Elected Offices, appointees of the County Manager, and appointees of the County Attorney. This action will be completed by December 31, 2015.

FINDING 2015-003 RECORDING OF ACCOUNTS PAYABLE AT FISCAL YEAR END, FINDING THAT DOES NOT RISE TO THE LEVEL OF SIGNIFICANT DEFICIENCY

CONDITION
During our testing of accounts payable, we found that the County included $133,521.97 in fund 12204 as accounts payable at year end which should not have been included.

In addition, during our search for unrecorded liabilities, we encountered two payments for a total of $319,486 ($150,000 for fund 12003 and $169,486 for fund 12901) which should have been accrued at year end but were not.

CRITERIA
Management is responsible for establishing and maintaining internal controls that requires proper reconciliation of general ledger accounts. In addition, financial transactions should be recorded in the in the appropriate fiscal period.

CAUSE
The County improperly included and excluded invoices in the accounts payable balance at year end since the County had not completed its final reconciliation process for the funds effected prior to providing the listing of accounts payable at year end to the external auditor.

EFFECT
Misstatements were included in the accounts payable for three funds. A correcting entry was made for the $133,521; however, adjustments were not entered for the $319,486 leaving accounts payable understated for two funds.

RECOMMENDATION
The County should review the financial statement documentation to ensure accuracy and timely close out of accounts payable at year-end. In addition, the County should review subsequent disbursements to ensure that all items which should have been accrued as accounts payable at year end are included, and record accounts payable items consistently for all funds.

MANAGEMENT'S RESPONSE
We agree with the auditors' comments and will create a corrective action plan to remediate the situation. The remediation plan will ensure that accounts payable closeout processes are followed at year-end by reviewing subsequent disbursement and by accruing invoices within the appropriate fiscal year.

CORRECTIVE ACTION PLAN
Accounting currently conducts review to identify invoices processed subsequent to the close of the fiscal year. Accounts payable transactions will be thoroughly reviewed during the financial audit in an effort to record financial transactions timely and accurately. Work will be reviewed by the Financial Manager during year-end processes. We will continue our search for accounts payable using a high dollar threshold through the end of auditor fieldwork.

FINDING 2015-004 VENDOR ASSESSMENT FOR PROCUREMENT, FINDING THAT DOES NOT RISE TO THE LEVEL OF SIGNIFICANT DEFICIENCY

CONDITION
We tested 20 vendor files for procurement compliance and the found the following instances of noncompliance.

a. In one instance, the County could not locate the responses for the non-finalist vendors who responded to a Request for Proposal.
b. In-instance two, the County did not calculate the New Mexico Vendor Preference which would have given two vendors an additional 75 points and would have advanced their rankings by two positions for the Request for Proposal.
c. In instance three, the County did not include the amendment to the Task Resource Schedule as referenced in the change order documentation which increased a vendor's contract by $72,904.

CRITERIA
The County is required to follow Sections 13-1-1 to 13-1-199 NMSA 1978 and NMAC 1.4.1 related to procurement compliance.

EFFECT
The County is not in compliance with New Mexico State Statute, specifically the New Mexico Records Center and Archives - Local Government Records and Disposition Schedules (LGRDS). A failure to maintain records or properly support the scoring process can result in the contract becoming voidable.

CAUSE
Procurement processes do not have follow-up methods to confirm that a request for bid and request for proposal file was completed with the required retention of records, a second check of computation of vendor points, adequate support and documentation for change orders.

RECOMMENDATION
We recommend the County implement a process to ensure all files are complete and contain up to date documentation required by the New Mexico Procurement Code.

MANAGEMENT'S RESPONSE
Condition a. Management concurs with auditors' comments.

Condition b. Management concurs with auditors' comments; however, please note that application of preference did not affect the final ranking of the top three offerors; the award was made to the highest ranked offeror. See Corrective Action Plan below.

Condition c. Management concurs with auditors' comments.

CORRECTIVE ACTION PLAN

Condition a. Procurement staff currently completes an RFP/RFB checklist as part of their closeout process and prior to filing the procurement file in the secured file room area. An additional item has been added to the checklist by the Purchasing Manager, which will provide for a follow-up method to confirm that all originals submittals are accounted for. This action has already occurred and communication with staff has taken place on October 26, 2015.

Procurement staff will continue to ensure that documentation and files are properly retained utilizing the current process as follows: procurement files are located in a secured file room area, filed in a specific order, and have procurement identification labels, which include numerical labels by fiscal year. This numbering system helps to ensure proper retainage.

Condition b. An internal process will be implemented by the Purchasing Manager to conduct a second check of vendor point computation. The internal process will be implemented by December 31, 2015.

Condition c. The Procurement staff will continue to review and ensure contract amendments contain detailed information. In addition, effective immediately staff will require the amended Task Resource Schedule (TRS) be attached to any future Change Orders specific to the audited transaction. The Procurement and Business Services Department Director is responsible for this corrective action.

Section III - Federal Award Findings and Questioned Costs

None identified.

COUNTY OF BERNALILLO, NEW MEXICO
EXIT CONFERENCE
YEAR ENDED JUNE 30, 2015

An exit conference was held on October 28, 2015 and attended by the following:

Audit Committee
Mandy Funchess, CPA, Chair
Armando Sanchez, CPA, Member
Paulette Becker, CPA, Esq., Member

External Auditors – New Mexico Office of the State Auditor
Sanjay Bhakta, Deputy State Auditor
Anna Williams, Audit Director
Lisa Jennings, Audit Supervisor
Loretta Valencia, Audit Manager

External Auditors – Moss Adams
Jim Thompson, Partner, CPA, CFE
Jaime Rumbaoa, CPA, Assurance Senior Manager
Jenny Harrington, CPA, Audit Manager

County Personnel
Julie Baca, County Manager
Shirley Ragin, Deputy County Manager, Finance Division
Vincent Murphy, Deputy County Manager, Community Service Division
Pamela Moon, CPA, Director of Accounting & Budget Department
Jacqueline Sanchez, MBA, Financial Manager, Accounting & Budget Department
Trudy McGregor, CPA, Financial Projects Coordinator, Accounting & Budget Department
Anthony Infantino, MBA, Financial Projects Coordinator, Accounting & Budget Department
Nataliya Rubinchik, Financial Administrator, Accounting & Budget Department
Cindy Torres, Audit Liaison, Accounting Officer, Accounting & Budget Department
Lisa Sedillo-White, Director, Procurement & Business Services
Manny Ortiz, Treasurer
Isabelle Purcella, Chief Deputy Treasurer, Treasurer's Office
Jerry Larranaga, Deputy Treasurer, Treasurer's Office
Christopher Sanchez, Treasury Accounting Manager, Treasurer's Office
Crystal Trujillo, Assistant Accounting Manager, Treasurer's Office
Dennis Chavez, Compliance Officer, Treasurer's Office
Emily Madrid, Special Projects Coordinator, Finance Division
Mario Ruiz, Special Projects, Finance Division
Diane Chavez, Finance FSA IV, Finance Division
Denise Benavidez, Accounting Officer, Finance Division
Victoria Herring, Administrative Officer I, Accounting & Budget Department