



Sierra County Commission
Sierra County Commission Chambers
1712 N. Date Street, Truth or Consequences, NM 87901
Tuesday, April 21st, 2026

AGENDA

ALL MEMBERS OF THE PUBLIC WILL BE ABLE TO WATCH AND LISTEN TO MEETING VIA:
(<http://www.facebook.com/profile.php?id=100068317226897>)
(<https://www.youtube.com/@SierraCountyCommission>)

Call to Order: 10:00 AM Regular Meeting

Roll Call: James E. Paxon -Chairman Amy Whitehead-Clerk
Hank Hopkins-Vice-Chair Nance, Pato & Stout, LLC-Attorney
Sandy R. Jones-Commissioner Amber Vaughn-County Manager

Pledge Of Allegiance

New Mexico State Flag Pledge-I salute the flag of the State of New Mexico and the Zia symbol of perfect friendship among united cultures.

Introduction of Guests

- I. **Approval of Agenda:**
- II. **Approval of Minutes:**
 - A. Regular Meeting-March 17th, 2026
- III. **Public Comment: Limited to 3 Minutes**
- IV. **Consent Agenda:**
 - A. Resolution No. 2026-24 Accounts Payable
 - B. Resolution No. 2026-25 Indigent Claims
 - C. Lodgers Tax Board Fund Recommendation for Kingstone Ghost Town Museum
- V. **Presentations/Reports:**
 - A. Years of Service Awards
 - B. Department Reports
 - C. Black Fire Recover, Phase 1 EA (Bret Mellot)
 - D. Opioid Remediation Collaborative (Shauna Hartley)
 - E. FY26 3rd Quarter Budget Report (Jessica Peña)
 - F. Patillo, Brown, & Hill LLC-FY25 Audit Report(Jessica Peña)
 - G. Sierra County Assessor Annual Report for 2026/2027 Budget (Michael Huston)
- VI. **Board of Finance:**
 - A. March 2026 Reconciliation
- VII. **Old Business:**
- VIII. **New Business:**
 - A. Road Closure Request-New Mexico Spaceport Authority (May)
- IX. **Contracts-Agreements-Procurements:**
 - A. MOU between the New Mexico Department of Health and Sierra County
 - B. USFS & Sierra County Law Enforcement Agreement 26-LE-11030600-063

- C. RFP#2026-03-011 for Annual Financial Audit Services-Contract Award to Patillo, Brown, & Hill, LLP
- X. **Resolutions-Ordinances-Proclamations:**
 - A. Resolution No. 2026-26 FY26 Budget Amendment
 - B. Resolution No. 2026-27 Accepting and Approving the FY 2024-25 Audit
 - C. Resolution No. 2026-28 Supporting Country of Origin Labeling for Beef
 - D. Resolution No. 2026-29 Confirming Sierra County to Participate in the New Mexico Department of Transportation Project Fund Call for Projects
 - E. Proclamation Declaring May 2026 as Motorcycle Awareness Month in Sierra County
- XI. **Executive Session (Section 10-15 E thru H) :**
Pending and Threatened Litigation :
- XII. **Open Session Actions from Executive Session:**
 - A. Direction regarding Pluma Fairgrounds Contract and Initiation of Bond Claim
- XIII. **Adjourn**

Next proposed Scheduled Meeting: Regular Meeting, Tuesday, May 26th, 2026, at 10:00 AM. Items for the agenda must be submitted to the Sierra County Administration Office no later than 5:00pm on the Monday the week before the meeting.

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact the Sierra County Manager, at 1712 N. Date Street, Truth or Consequences, New Mexico 87901, phone (575) 894-6215 at least one (1) week prior to the meeting or as soon as possible. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact the Sierra County Manager if a summary or other type of accessible format is needed.

**SIERRA COUNTY COMMISSION
REGULAR MEETING MINUTES
March 17, 2026**

CALL TO ORDER: 9:30 Public Hearing-Ordinance 2026-001 and Proclamation Restricting Open and Controlled Burns in the Unincorporated areas of Sierra County.

CALL TO ORDER: 10:00 am Regular Meeting

The Sierra County Board of County Commissioners met in Regular Session at 10:00 A.M. on Tuesday, March 17, 2026, at the Sierra County Commission Chambers, 1712 N Date St, Truth or Consequences, New Mexico.

ROLL CALL:

**Commissioner Jim Paxon, Chairman
Commissioner Hank Hopkins, Vice-Chair
Commissioner Sandy Jones, Member**

Clerk of Board: Amy Whitehead

County Attorney: David Pato

County Manager: Amber Vaughn

PLEDGE OF ALLEGIANCE:

NEW MEXICO STATE FLAG PLEDGE:

ALSO IN ATTENDANCE:

Monica Zepeda, Josh Baker, Steve Mull-Sentinel, Patrick Flores, Tim Kuzdrowski, Jessica Pena, Ernie Armijo, Keith Whitney, Patrice Love, Ryan Williams, Kayce Edwards, Billy Neeley, Candace Chavez, Barbara Bencomo, State Police, Bruce Swingle, Maja Perez

I. APPROVAL OF AGENDA:

Commissioner Hopkins **MOVED** to approve the agenda as presented.
Commissioner Jones **SECONDED** the motion. Motion carried with
Commissioners District 1-2-3 voting yes.

II. APPROVAL OF MINUTES:

A. Regular Meeting February 17, 2026

Commissioner Jones **MOVED** to approve the minutes as presented.
Commission Vice Chair Hopkins **SECONDED** the motion. Motion carried
with Commissioners District 1-2-3 voting yes.

III. PUBLIC COMMENT: LIMITED TO 3 MINUTES

IV. CONSENT AGENDA:

- A. Resolution No. 2026-20 Accounts Payable**
- B. Resolution No. 2026-21 Indigent Claims**
- C. Claim of Exemption 26-001- Jacquez**
- D. BLM Right of Way Grant Renewal**

Commission Vice Chair Hopkins **MOVED** to approve the Consent Agenda as
presented in one motion. Commissioner Jones **SECONDED** the motion.
Motion carried with Commissioner Districts 1-2-3 voting yes.

V. PRESENTATIONS/REPORTS:

- A. Years of Service awards**
- B. Department Reports**
- C. Black Fire Recovery, Phase 1 EA**
- D. Affordable Housing Act/Ordinance Plan**

VI. BOARD OF FINANCE:

A. February 2026 Reconciliation

Commission Vice Chair Hopkins **MOVED** to approve the February
Reconciliation as presented. Commissioner Jones **SECONDED** the motion.
Motion carried with Commissioners District 1-2-3 voting yes.

VII. OLD BUSINESS

N/A

VIII. NEW BUSINESS:

- A. Direction of Staff to publish the Title and General subject matter of an Affordable Housing Act**

Commissioner Jones MOVED to approve Direction of Staff as presented. Commission Vice Chair Hopkins SECONDED the motion. Motion carried with Commissioner Districts 1-2-3 voting yes

- B. Direction to Staff to Solicit proposals for development on an Affordable Housing Plan**

Commission Vice Chair Hopkins MOVED to table until next meeting. Commissioner Jones SECONDED the motion. Motion carried with Commissioners District 1-2-3 voting yes

- C. Road Closure Request-New Mexico Spaceport Authority (April) Asking for more time due to weather and times of launches.**

Commission Vice Chair Hopkins MOVED to approve Road closure request as presented. Commissioner Jones SECONDED the motion. Motion carried with Commissioners District 1-2-3 voting yes

- D. Petition for Road Vacation VR26-001 Request to vacate a portion of Trout Road in Hot Springs Landing South Subdivision.**

Lengthy discussion from homeowners on Trout Road and Commissioners. Commissioner Jones disapproved of the agreement saying the State Police, Sheriff Department and Fire Departments were not notified. He mentioned the land should be sold. Homeowners stated the County could still maintain use of the land as long as people cannot drive on it.

Commission Vice Chair Hopkins MOVED to approve Petition for Road Vacation VR26-001 as presented. Commission Chair Paxon SECONDED the motion. Commissioner Jones opposed the motion. Motion carried with Commissioners District 1-3 voting yes. Commissioner District 2 voting no.

IX. CONTRACT-AGREEMENTS-PROCUREMENTS

- A. MOU between the Office of the Secretary of State and Sierra County-Primary Election June 2, 2026**

Commissioner Jones MOVED to approve the MOU as presented. Commission Vice Chair Hopkins SECONDED the motion. Motion carried with Commissioner Districts 1-2-3 voting yes

B. RFP# 2026-001-LLC for Pest Control Services-Contract award to Bosque Pest Control- Approval

Commission Vice Chair Hopkins MOVED to approve as presented. Commissioner Jones SECONDED the motion. Motion carried with Commissioner Districts 1-2-3 voting yes

X. RESOLUTIONS – ORDINANCES – PROCLAMATIONS

A. Resolution No. 2026-22 Sierra County road miles 2026

Commissioner Jones MOVED to approve Resolution No. 2026-22 as presented. Commission Vice Chair Hopkins SECONDED the motion. Motion carried with Commissioner Districts 1-2-3 voting yes.

B. Resolution No. 2026-23 FY26 Budget Adjustment

Commissioner Jones MOVED to approve Resolution No. 2026-23 as presented. Commission Vice Chair Hopkins SECONDED the motion. Motion carried with Commissioner Districts 1-2-3 voting yes.

C. Ordinance 2026-001 And Proclamation restricting Open and Controlled Burns in the Unincorporated Areas of Sierra County

Lengthy discussion between Ryan Williams and Commissioners. Ryan mentioned that he is doing his best to protect Sierra County, its citizens and structures because we are SO dry right now. Commissioner Jones stated that he does NOT agree with putting additional burning restrictions on Agriculture and Farmers. He does not agree with “attacking” business.

Commission Vice Chair Hopkins MOVED to approve Resolution No. 2026-001 and Proclamation as presented. Commission Chair Paxon SECONDED the motion. Motion carried with Commissioner Districts 1-3 voting yes, Commissioner District 2 voting no.

C. EXECUTIVE SESSION SECTION (10-15-E thru H):

N/A

XI. OPEN SESSION ACTIONS FOR EXECUTIVE SESSION:

**DATE AND TIME OF NEXT REGULAR SIERRA COUNTY
COMMISSION MEETING:**

The date and time of the next Regular Sierra County Commission Meeting has been scheduled for Tuesday April 21, 2026 at 10:00 A.M. at the Sierra County Commission Chambers 1712 N. Date Street Truth or Consequences, New Mexico.

Commissioner Jones **MOVED** to adjourn the meeting. Commission Vice Chair Hopkins **SECONDED** the motion.

ADJOURNMENT: 11:43 AM

There being no further business to come before the Board, Commission Chair Paxon adjourned the meeting.

Dated this 17th day of March 2026.

SIERRA COUNTY BOARD OF COUNTY COMMISSIONERS

Commissioner James E. Paxon, Chairman

Commissioner Hank Hopkins, Vice-Chairman

Commissioner Sandy Jones, Member

ATTEST:

Amy Whitehead, County Clerk

State of New Mexico



County of Sierra

*Amy Whitehead
County Clerk
575-894-2840*

*Candace Chavez
County Treasurer
575-894-3524*

*Michael Huston
County Assessor
575-894-2589*

*Tom Pestak
Probate Judge
575-740-4900*

*James Paxon
Commissioner
575-894-6215*

*Hank Hopkins
Commissioner
575-894-6215*

*Sandy R Jones
Commissioner
575-894-6215*

*Joshua Baker
County Sheriff
575-894-9150*

*1712 N. Date, Suite D
Truth or Consequences, New Mexico 87901*

*Amber Vaughn, County Manager
575-894-6215 voice 575-894-9548 fax*

**RESOLUTION NO. 2026-24
ACCOUNTS PAYABLE**

**A RESOLUTION APPROVING THE PAYMENT OF CLAIMS THROUGH THE PERIOD BEGINNING
MARCH 1ST, 2026
AND
ENDING MARCH 31ST, 2026**

WHEREAS, THE BOARD OF COUNTY COMMISSIONERS OF SIERRA COUNTY, NEW MEXICO, MEETING IN REGULAR PUBLIC SESSION ON APRIL 21ST, 2026 DESIRES TO PROVIDE FOR THE EQUITABLE AND REASONABLE PAYMENT OF CLAIMS DUE AND ACCOUNTS PAYABLE, AND;

THEREFORE, BE IT RESOLVED, THAT CLAIMS, PURCHASE VOUCHERS AND WARRANTS DETAILED AND ATTACHED HERETO, PAYABLE FROM THE VARIOUS FUNDS, IN THE AMOUNT OF \$1,179,643.18 ARE PASSED, APPROVED AND ADOPTED ON THIS 21ST DAY OF APRIL, 2026.

**BOARD OF COUNTY COMMISSIONERS
SIERRA COUNTY, NEW MEXICO**

ATTEST:

JAMES PAXON, COMMISSIONER

HANK HOPKINS COMMISSIONER

AMY WHITEHEAD, COUNTY CLERK

SANDY R JONES, COMMISSIONER

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

TOTAL WARRANTS PRINTED 169

THE UNDERSIGNED MEMBERS OF THE SIERRA COUNTY BOARD OF COMMISSIONERS DO CERTIFY THAT THE CLAIMS ENUMERATED ABOVE WERE APPROVED AND ALLOWED & DO AUTHORIZE THE WARRANTS AGAINST THE FUNDS OF SIERRA COUNTY FOR THE SUM OF 1,179,643.18 ON ACCOUNT OF OBLIGATIONS INCURRED FOR THE SERVICES AS SHOWN ABOVE FOR THE PERIOD ENDING / / . WE CERTIFY THAT THE WITHIN NAMED PERSONS ARE LEGALLY ENTITLED UNDER THE CONSTITUTION OF THE STATUTES OF NEW MEXICO TO RECEIVE THE COMPENSATION STATED HEREIN. THAT THE SERVICES HAVE BEEN PERFORMED AS STATED IN THE ACCOUNTS HEREIN, THAT THEY ARE NECESSARY AND PROPER, THAT THIS VOUCHER HAS BEEN EXAMINED, THAT THE AMOUNTS CLAIMED ARE JUST, REASONABLE, AND AS AGREED AND THAT NO PART HAS BEEN PAID BY SIERRA COUNTY.

SIGNED

ATTEST BY

TRAVIS DAY, COMMISSIONER HANK HOPKINS, COMMISSIONER JAMES PAXON, COMMISSIONER AMY WHITEHEAD, COUNTY CLERK

DEBITS CREDITS

*****		DEBITS	CREDITS
** GRAND TOTAL **		1,179,643.18	.00

**TOTAL	GENERAL	343,442.33	.00

**DEPT	TREASURER	.00	394.64
401-0-1260	REFUNDS / REIMBURSEMENTS	.00	394.64

**DEPT	COMMISSIONERS	12,517.00	.00
401-00-2001	ELECTED OFFICIAL'S SALARY	772.60	.00
401-00-2006	PERA MATCH 11.80%	580.00	.00
401-00-2112	MEMBERSHIP FEES	3,600.00	.00
401-00-2221	TELEPHONE/MAINTENANCE/UPGRADE	105.08	.00
401-00-2232	SAFETY EQUIPMENT	78.16	.00
401-00-2660	GROUP INSURANCE MATCH 90%	165.88	.00
401-00-2662	RETIREE INSURANCE	40.46	.00
401-00-2900	CAPITAL OUTLAY	7,174.82	.00

**DEPT	ADMINISTRATION	68,929.78	.00
401-01-2002	FULL-TIME SALARIES	7,373.85	.00
401-01-2006	PERA MATCH 11.80%	3,904.06	.00
401-01-2220	POSTAGE	300.43	.00
401-01-2221	TELEPHONE/MAINTENANCE/UPGRADE	1,233.02	.00
401-01-2222	PRINTING & PUBLISHING	82.03	.00
401-01-2225	SUPPLIES	387.43	.00
401-01-2232	SAFETY EQUIPMENT	396.07	.00
401-01-2333	COMPUTER DATA/INTERNET	9,049.76	.00
401-01-2660	GROUP INSURANCE MATCH 90%	13,906.57	.00
401-01-2662	RETIREE INSURANCE	679.50	.00
401-01-2771	PROFESSIONAL/LEGAL SERVICES	11,121.00	.00
401-01-2898	EQUIPMENT LEASE	1,745.00	.00
401-01-3010	MINOR EQUIPMENT	694.92	.00
401-01-3011	SOFTWARE	18,056.14	.00

**DEPT	FACILITIES MANAGEMENT	31,235.95	.00
401-02-2002	FULL-TIME SALARIES	2,739.54	.00
401-02-2006	PERA MATCH 11.80%	1,807.59	.00
401-02-2106	CONTRACT SERVICES	5,647.42	.00
401-02-2221	TELEPHONE/MAINTENANCE/UPGRADE	77.44	.00
401-02-2225	SUPPLIES	1,546.82	.00
401-02-2333	COMPUTER DATA/INTERNET	270.94	.00
401-02-2441	FUEL	410.77	.00
401-02-2550	BUILDING REPAIRS/MAINTENANCE	1,137.47	.00
401-02-2551	GROUNDS MAINTENANCE	2,097.87	.00
401-02-2552	UTILITIES	12,170.88	.00
401-02-2660	GROUP INSURANCE MATCH 90%	3,015.89	.00
401-02-2662	RETIREE INSURANCE	313.32	.00

**DEPT	OFFICE OF COUNTY CLERK	17,380.39	.00
401-04-2001	ELECTED OFFICIAL'S SALARY	1,383.66	.00
401-04-2002	FULL-TIME SALARIES	3,024.11	.00
401-04-2006	PERA MATCH 11.80%	2,665.44	.00
401-04-2220	POSTAGE	185.63	.00
401-04-2221	TELEPHONE/MAINTENANCE/UPGRADE	433.02	.00
401-04-2225	SUPPLIES	42.09	.00
401-04-2660	GROUP INSURANCE MATCH 90%	9,225.74	.00
401-04-2662	RETIREE INSURANCE	420.70	.00

**DEPT	BUREAU OF ELECTIONS	691.16	.00
401-05-2220	POSTAGE	691.16	.00

DEBITS CREDITS

DEPT	DESCRIPTION	DEBITS	CREDITS
**DEPT	PROPERTY ASSESSMENTS	23,559.23	.00
401-06-2001	ELECTED OFFICIAL'S SALARY	977.92	.00
401-06-2002	FULL-TIME SALARIES	4,510.65	.00
401-06-2006	PERA MATCH 11.80%	3,202.38	.00
401-06-2220	POSTAGE	1,099.71	.00
401-06-2222	PRINTING & PUBLISHING	28.00	.00
401-06-2225	SUPPLIES	237.26	.00
401-06-2660	GROUP INSURANCE MATCH 90%	12,716.99	.00
401-06-2662	RETIREE INSURANCE	542.78	.00
401-06-2898	EQUIPMENT LEASE	243.54	.00

**DEPT	TREASURERS	22,251.41	.00
401-07-2001	ELECTED OFFICIAL'S SALARY	493.79	.00
401-07-2002	FULL-TIME SALARIES	2,995.32	.00
401-07-2004	PART-TIME SALARIES	560.86	.00
401-07-2006	PERA MATCH 11.80%	1,544.90	.00
401-07-2220	POSTAGE	797.16	.00
401-07-2225	SUPPLIES	18.78	.00
401-07-2660	GROUP INSURANCE MATCH 90%	15,138.53	.00
401-07-2662	RETIREE INSURANCE	261.84	.00
401-07-2898	EQUIPMENT LEASE	216.46	.00
401-07-3010	MINOR EQUIPMENT	223.77	.00

**DEPT	LAW ENFORCEMENT	94,375.71	.00
401-08-2001	ELECTED OFFICIAL'S SALARY	722.22	.00
401-08-2002	FULL-TIME SALARIES	18,188.69	.00
401-08-2005	OVERTIME PAY	100.85	.00
401-08-2006	PERA MATCH 11.80%	13,579.10	.00
401-08-2106	CONTRACT SERVICES	2,102.38	.00
401-08-2108	LODGING	162.27	.00
401-08-2110	PER DIEM	48.17	.00
401-08-2220	POSTAGE	13.08	.00
401-08-2221	TELEPHONE/MAINTENANCE/UPGRADE	1,772.49	.00
401-08-2225	SUPPLIES	180.13	.00
401-08-2441	FUEL	4,515.74	.00
401-08-2660	GROUP INSURANCE MATCH 90%	48,595.20	.00
401-08-2662	RETIREE INSURANCE	2,388.86	.00
401-08-2887	CIVIL LIABILITY/TRAINING/EQUIP	160.03	.00
401-08-2898	EQUIPMENT LEASE	196.51	.00
401-08-3010	MINOR EQUIPMENT	149.99	.00
401-08-3011	SOFTWARE	1,500.00	.00

**DEPT	DETENTION	47,057.48	.00
401-09-2002	FULL-TIME SALARIES	9,003.75	.00
401-09-2004	PART-TIME SALARIES	381.23	.00
401-09-2005	OVERTIME PAY	33.35	.00
401-09-2006	PERA MATCH 11.80%	4,919.12	.00
401-09-2221	TELEPHONE/MAINTENANCE/UPGRADE	1,033.06	.00
401-09-2225	SUPPLIES	65.02	.00
401-09-2330	EQUIPMENT/VEHICLE MAINTENANCE	4,095.10	.00
401-09-2441	FUEL	1,064.78	.00
401-09-2660	GROUP INSURANCE MATCH 90%	24,931.43	.00
401-09-2662	RETIREE INSURANCE	833.73	.00
401-09-2898	EQUIPMENT LEASE	455.93	.00
401-09-3010	MINOR EQUIPMENT	240.98	.00

**DEPT	PROBATE JUDGE	52.84	.00
401-15-2221	TELEPHONE/MAINTENANCE/UPGRADE	38.72	.00
401-15-2660	GROUP INSURANCE MATCH 90%	14.12	.00

DEBITS CREDITS

DEPT	DESCRIPTION	DEBITS	CREDITS
**DEPT	FINANCE DEPARTMENT	25,786.02	.00
401-95-2002	FULL-TIME SALARIES	4,422.30	.00
401-95-2005	OVERTIME PAY	.03	.00
401-95-2006	PERA MATCH 11.80%	2,270.65	.00
401-95-2115	REGISTRATION FEES	750.00	.00
401-95-2222	PRINTING & PUBLISHING	175.06	.00
401-95-2225	SUPPLIES	116.68	.00
401-95-2660	GROUP INSURANCE MATCH 90%	10,916.09	.00
401-95-2662	RETIREE INSURANCE	419.67	.00
401-95-3010	MINOR EQUIPMENT	69.99	.00
401-95-3011	SOFTWARE	6,645.55	.00

**TOTAL	ROAD DEPARTMENT	76,527.86	.00
---------	-----------------	-----------	-----

DEPT	DESCRIPTION	DEBITS	CREDITS
**DEPT	ROAD	76,527.86	.00
402-50-2002	FULL-TIME SALARIES	10,431.63	.00
402-50-2005	OVERTIME PAY	6.05	.00
402-50-2006	PERA MATCH 11.80%	4,520.58	.00
402-50-2106	CONTRACT SERVICES	220.65	.00
402-50-2114	CONVENTIONS/SCHOOLS	699.61	.00
402-50-2115	REGISTRATION FEES	289.00	.00
402-50-2220	POSTAGE	.74	.00
402-50-2221	TELEPHONE/MAINTENANCE/UPGRADE	398.66	.00
402-50-2225	SUPPLIES	27.95	.00
402-50-2330	EQUIPMENT/VEHICLE MAINTENANCE	1,513.65	.00
402-50-2441	FUEL	6,549.26	.00
402-50-2443	TIRES/TUBES	3,181.80	.00
402-50-2660	GROUP INSURANCE MATCH 90%	21,885.91	.00
402-50-2662	RETIREE INSURANCE	772.94	.00
402-50-2891	ROAD MAINTENANCE	177.61	.00
402-50-2894	STATE OF NM ROYALTY	88.00	.00
402-50-2898	EQUIPMENT LEASE	186.56	.00
402-50-2899	EQUIPMENT PAYMENT	22,937.01	.00
402-50-3010	MINOR EQUIPMENT	2,640.25	.00

**TOTAL	FARM & RANGE	4,521.59	.00
---------	--------------	----------	-----

**DEPT	FARM AND RANGE	4,521.59	.00
403-60-2760	NM PREDATOR CONTROL	4,521.59	.00

**TOTAL	LANDFILL	16,690.71	.00
---------	----------	-----------	-----

DEPT	DESCRIPTION	DEBITS	CREDITS
**DEPT	LANDFILL	16,690.71	.00
405-67-2002	FULL-TIME SALARIES	564.73	.00
405-67-2006	PERA MATCH 11.80%	301.84	.00
405-67-2080	CITY OF T OR C	3,249.11	.00
405-67-2106	CONTRACT SERVICES	237.95	.00
405-67-2335	PORTABLE SANITARY SERVICES	784.15	.00
405-67-2441	FUEL	780.33	.00
405-67-2552	UTILITIES	124.53	.00
405-67-2660	GROUP INSURANCE MATCH 90%	767.02	.00
405-67-2662	RETIREE INSURANCE	51.15	.00
405-67-2898	EQUIPMENT LEASE	9,544.90	.00
405-67-3010	MINOR EQUIPMENT	285.00	.00

**TOTAL	COUNTY INDIGENT	996.31	.00
---------	-----------------	--------	-----

**DEPT	COUNTY INDIGENT CLAIMS	996.31	.00
406-70-3011	SOFTWARE	996.31	.00

DEBITS CREDITS

*****		DEBITS	CREDITS
**TOTAL	HILLSBORO FIRE DEPT.	1,077.83	.00

**DEPT	HILLSBORO FIRE	1,077.83	.00
407-75-2221	TELEPHONE/MAINTENANCE/UPGRADE	221.78	.00
407-75-2225	SUPPLIES	117.78	.00
407-75-2300	COMMUNICATION EQUIPMENT	65.19	.00
407-75-2330	EQUIPMENT/VEHICLE MAINTENANCE	67.15	.00
407-75-2552	UTILITIES	296.63	.00
407-75-3010	MINOR EQUIPMENT	309.30	.00

**TOTAL	ARREY/DERRY FIRE DEPT.	6,525.59	.00

**DEPT	ARREY/DERRY FIRE	6,525.59	.00
409-77-2221	TELEPHONE/MAINTENANCE/UPGRADE	97.01	.00
409-77-2330	EQUIPMENT/VEHICLE MAINTENANCE	5,934.32	.00
409-77-2550	BUILDING REPAIRS/MAINTENANCE	376.11	.00
409-77-2552	UTILITIES	118.15	.00

**TOTAL	WINSTON FIRE DEPARTMENT	947.11	.00

**DEPT	WINSTON	947.11	.00
410-74-2221	TELEPHONE/MAINTENANCE/UPGRADE	179.49	.00
410-74-2552	UTILITIES	475.67	.00
410-74-3010	MINOR EQUIPMENT	291.95	.00

**TOTAL	MONTICELLO FIRE DEPARTMENT	24,862.31	.00

**DEPT	MONTICELLO FIRE	24,862.31	.00
411-78-2221	TELEPHONE/MAINTENANCE/UPGRADE	830.31	.00
411-78-2225	SUPPLIES	216.47	.00
411-78-2300	COMMUNICATION EQUIPMENT	6,585.10	.00
411-78-2330	EQUIPMENT/VEHICLE MAINTENANCE	15,081.87	.00
411-78-2552	UTILITIES	136.56	.00
411-78-3010	MINOR EQUIPMENT	2,012.00	.00

**TOTAL	CABALLO FIRE DEPARTMENT	447.47	.00

**DEPT	CABALLO FIRE	447.47	.00
413-80-2221	TELEPHONE/MAINTENANCE/UPGRADE	135.73	.00
413-80-2441	FUEL	32.54	.00
413-80-2552	UTILITIES	279.20	.00

**TOTAL	LAS PALOMAS FIRE DEPT	1,515.13	.00

**DEPT	LAS PALOMAS FIRE	1,515.13	.00
414-83-2221	TELEPHONE/MAINTENANCE/UPGRADE	97.01	.00
414-83-2550	BUILDING REPAIRS/MAINTENANCE	131.06	.00
414-83-2552	UTILITIES	99.40	.00
414-83-3010	MINOR EQUIPMENT	1,187.66	.00

**TOTAL	COMMUNITY PROJECTS	3,000.00	.00

**DEPT	COMMUNITY PROJECTS	3,000.00	.00
419-13-2902	SIERRA ANIMAL SHELTER	3,000.00	.00

**TOTAL	REAPPRAISAL FUND	8,446.02	.00

**DEPT	REAPPRAISAL FUND	8,446.02	.00
422-66-2002	FULL-TIME SALARIES	1,712.71	.00

		DEBITS	CREDITS
422-66-2006	PERA MATCH 11.80%	1,069.88	.00
422-66-2441	FUEL	74.00	.00
422-66-2660	GROUP INSURANCE MATCH 90%	5,428.31	.00
422-66-2662	RETIREE INSURANCE	161.12	.00
=====			
**TOTAL	POVERTY CREEK FIRE DEPARTMENT	24,822.23	.00
=====			
**DEPT	POVERTY CREEK FIRE	24,822.23	.00
425-59-2221	TELEPHONE/MAINTENANCE/UPGRADE	77.85	.00
425-59-2552	UTILITIES	205.68	.00
425-59-2900	CAPITAL OUTLAY	24,538.70	.00
=====			
**TOTAL	SIERRA ADMIN. FIRE	3,206.37	.00
=====			
**DEPT	FIRE ADMINISTRATOR	3,206.37	.00
426-45-2115	REGISTRATION FEES	485.44	.00
426-45-2221	TELEPHONE/MAINTENANCE/UPGRADE	382.72	.00
426-45-2300	COMMUNICATION EQUIPMENT	325.00	.00
426-45-2330	EQUIPMENT/VEHICLE MAINTENANCE	210.61	.00
426-45-2333	COMPUTER DATA/INTERNET	24.29	.00
426-45-2441	FUEL	205.78	.00
426-45-3010	MINOR EQUIPMENT	1,572.53	.00
=====			
**TOTAL	NAT'L OPIOID SETTLEMENT	273,343.64	.00
=====			
**DEPT	COMMISSIONERS	273,343.64	.00
427-00-2771	PROFESSIONAL/LEGAL SERVICES	273,343.64	.00
=====			
**TOTAL	GRANT PROJECTS	43,092.04	.00
=====			
**DEPT	LAW ENFORCEMENT	1.51	.00
500-08-2005	OVERTIME PAY	1.51	.00
=====			
**DEPT	BHIZ GRANT	30,971.49	.00
500-46-2021	EQUIPMENT AND TRAINING	.00	15.90
500-46-2106	CONTRACT SERVICES	30,987.39	.00
=====			
**DEPT	RISE GRANT	12,119.04	.00
500-48-2106	CONTRACT SERVICES	12,119.04	.00
=====			
**TOTAL	LEGISLATIVE APPROPRIATIONS	37,165.90	.00
=====			
**DEPT	CAPITAL PROJECTS	37,165.90	.00
502-56-2988	LEGIS APPR FAIRGROUNDS	37,165.90	.00
=====			
**TOTAL	DWI PROGRAM FEES	669.53	.00
=====			
**DEPT	DWI PROGRAM FEES FUND	669.53	.00
508-39-2221	TELEPHONE/MAINTENANCE/UPGRADE	172.44	.00
508-39-2898	EQUIPMENT LEASE	497.09	.00
=====			
**TOTAL	DWI DISTRIBUTION	3,682.92	.00
=====			
**DEPT	DWI DISTRIBUTION FUND	3,682.92	.00
509-38-2002	FULL-TIME SALARIES	1,092.08	.00
509-38-2006	PERA MATCH 11.80%	1,000.18	.00
509-38-2660	GROUP INSURANCE MATCH 90%	1,497.70	.00
509-38-2662	RETIREE INSURANCE	92.96	.00
=====			
**TOTAL	DWI GRANT	1,441.08	.00

DEBITS CREDITS

DEPT	DESCRIPTION	DEBITS	CREDITS
**DEPT	DWI GRANT FUND	1,441.08	.00
510-37-2002	FULL-TIME SALARIES	660.40	.00
510-37-2106	CONTRACT SERVICES	690.00	.00
510-37-2660	GROUP INSURANCE MATCH 90%	14.12	.00
510-37-2662	RETIREE INSURANCE	76.56	.00

**TOTAL	AMBULANCE SERVICE	6,394.09	.00
---------	-------------------	----------	-----

**DEPT	AMBULANCE SERVICE-EMS	6,394.09	.00
603-81-2109	TRAVEL/MILEAGE	2,515.20	.00
603-81-2115	REGISTRATION FEES	3,480.00	.00
603-81-3010	MINOR EQUIPMENT	398.89	.00

**TOTAL	LAW ENFORCEMENT PROTECTION	23,106.24	.00
---------	----------------------------	-----------	-----

**DEPT	LAW ENFORCEMENT PROTECTION	23,106.24	.00
604-85-2021	EQUIPMENT AND TRAINING	23,106.24	.00

**TOTAL	CORRECTION FEE FUND	185,995.49	.00
---------	---------------------	------------	-----

**DEPT	CORRECTION FEES	185,995.49	.00
605-86-2225	SUPPLIES	617.42	.00
605-86-2877	PRISONER LAUNDRY SERVICE	77.31	.00
605-86-2886	SAFETY EQUIPMENT	2,566.00	.00
605-86-2888	PRISONER MEALS	335.60	.00
605-86-2889	PRISONER HOUSING OUTSIDE COUNTY	182,060.64	.00
605-86-3010	MINOR EQUIPMENT	338.52	.00

**TOTAL	HILLSBORO EMS	1,457.50	.00
---------	---------------	----------	-----

**DEPT	HILLSBORO EMS	1,457.50	.00
611-89-2225	SUPPLIES	280.83	.00
611-89-3010	MINOR EQUIPMENT	1,176.67	.00

**TOTAL	CLERK EQUIP RECORDING FEE	435.70	.00
---------	---------------------------	--------	-----

**DEPT	RECORDING AND FILING	435.70	.00
624-87-2898	EQUIPMENT LEASE	435.70	.00

**TOTAL	SIERRA COUNTY FLOOD COMMISSION	1,460.42	.00
---------	--------------------------------	----------	-----

**DEPT	FLOOD DAMAGE REPAIR	1,460.42	.00
627-26-2221	TELEPHONE/MAINTENANCE/UPGRADE	38.72	.00
627-26-2339	FLOOD REPAIRS/CONSTRUCTION	1,021.70	.00
627-26-2781	OFFICE RENT	400.00	.00

**TOTAL	EMERGENCY MANAGEMENT SERVICES	13,316.51	.00
---------	-------------------------------	-----------	-----

**DEPT	EMERGENCY MGMT SERVICES	13,316.51	.00
629-03-2002	FULL-TIME SALARIES	2,879.10	.00
629-03-2006	PERA MATCH 11.80%	1,274.95	.00
629-03-2221	TELEPHONE/MAINTENANCE/UPGRADE	38.72	.00
629-03-2660	GROUP INSURANCE MATCH 90%	8,883.50	.00
629-03-2662	RETIREE INSURANCE	240.24	.00

**TOTAL	LAS PALOMAS EMS	14,278.33	.00
---------	-----------------	-----------	-----

**DEPT	LAS PALOMAS EMS	14,278.33	.00
633-44-2115	REGISTRATION FEES	159.00	.00

DEBITS CREDITS

633-44-2221	TELEPHONE/MAINTENANCE/UPGRADE	40.01	.00
633-44-2225	SUPPLIES	55.00	.00
633-44-2441	FUEL	85.46	.00
633-44-3010	MINOR EQUIPMENT	13,938.86	.00
=====			
**TOTAL	SIERRA COUNTY REGIONAL DISPATCH	56,774.93	.00
=====			
**DEPT	DISPATCH	56,774.93	.00
634-32-2002	FULL-TIME SALARIES	12,877.81	.00
634-32-2005	OVERTIME PAY	30.81	.00
634-32-2006	PERA MATCH 11.80%	6,286.82	.00
634-32-2032	CONTRACTS	1,745.41	.00
634-32-2035	TRAINING	325.00	.00
634-32-2220	POSTAGE	4.44	.00
634-32-2221	TELEPHONE/MAINTENANCE/UPGRADE	3,091.43	.00
634-32-2222	PRINTING & PUBLISHING	28.00	.00
634-32-2552	UTILITIES	35.52	.00
634-32-2660	GROUP INSURANCE MATCH 90%	28,637.75	.00
634-32-2662	RETIREE INSURANCE	2,593.51	.00
634-32-2898	EQUIPMENT LEASE	510.44	.00
634-32-3010	MINOR EQUIPMENT	607.99	.00
=====			
BANK03	CITIZENS BANK	1,179,643.18	.00
	** BANK TOTALS **	1,179,643.18	.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03	RL34344	ROLANDA J. WHITNEY	SHERIFF OFFICE CLEANING FY25/26	401-02-2106	26-002	03/03/2026	72569	758.92	758.92	1.00
	2823.71		ADMIN CLEANING SERVICES FY25/26	401-02-2106	/	/	72569	2064.79	2064.79	1.00
	03/05/2026		FACILITIES							
			INVOICE # 26-002							
			INVOICE DATE: 02/23/2026							

FACILITIES MANAGEMENT 2823.71

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03	RL34345	NM RETIREE HEALTH CARE AUTHORITY	2122026 APODACA, V RHCA	401-08-2002	2122026ENH	03/03/2026		34.13	34.13	1.00
	1036.17		02122026 BLOMQUIST, J RHCA	401-08-2002	/	/		24.06	24.06	1.00
	03/06/2026		02122026 BLOMQUIST, J RHCA	401-08-2005	/	/		2.26	2.26	1.00
			02122026 DE VLAEMINCK, T RHCA	401-08-2005	/	/		2.68	2.68	1.00
			02122026 DE VLAEMINCK, T RHCA	401-08-2002	/	/		22.05	22.05	1.00
			02122026 GONZALEZ-FRAZIER, S RHC	401-08-2002	/	/		6.10	6.10	1.00
			02122026 GONZALEZ-FRAZIER, S RHC	401-08-2005	/	/		.46	.46	1.00
			02122026 GONZALEZ-FRAZIER, S RHC	401-08-2002	/	/		18.91	18.91	1.00
			02122026 HARRISON, D RHCA	401-08-2005	/	/		5.79	5.79	1.00
			02122026 HARRISON, D RHCA	401-08-2002	/	/		19.30	19.30	1.00
			02122026 HARRISON, D RHCA	401-08-2002	/	/		1.93	1.93	1.00
			02122026 MADDEN, M RHCA	401-08-2002	/	/		22.29	22.29	1.00
			02122026 MADDEN, M RHCA	401-08-2005	/	/		3.18	3.18	1.00
			02122026 MARIN, J RHCA	401-08-2002	/	/		22.77	22.77	1.00
			02122026 MARIN, J RHCA	401-08-2002	/	/		4.11	4.11	1.00
			02122026 MARIN, J RHCA	401-08-2005	/	/		2.85	2.85	1.00
			02122026 MARIN, R RHCA	401-08-2002	/	/		21.85	21.85	1.00
			02122026 MARIN, R RHCA	401-08-2005	/	/		2.22	2.22	1.00
			02122026 MARIN, R RHCA	401-08-2002	/	/		2.95	2.95	1.00
			02122026 MONTOYA, R RHCA	401-08-2002	/	/		23.67	23.67	1.00
			02122026 MONTOYA, R RHCA	401-08-2005	/	/		.99	.99	1.00
			02122026 MONTOYA, R RHCA	401-08-2002	/	/		4.93	4.93	1.00
			02122026 TREJO, J RHCA	401-08-2002	/	/		32.35	32.35	1.00
			02122026 ZAGORSKI, A RHCA	401-08-2005	/	/		.56	.56	1.00
			02122026 ZAGORSKI, A RHCA	401-08-2002	/	/		26.91	26.91	1.00
			02122026 ZAGORSKI, A RHCA	401-08-2002	/	/		4.86	4.86	1.00
			02122026 ZAVALA, Z RHCA	401-08-2002	/	/		1.32	1.32	1.00
			02122026 ZAVALA, Z RHCA	401-08-2002	/	/		21.13	21.13	1.00
			02122026 ZAVALA, Z RHCA	401-08-2005	/	/		7.28	7.28	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		68.27	68.27	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		48.11	48.11	1.00
			02122026 401082005 RHCAMATCH	401-08-2662	/	/		4.51	4.51	1.00
			02122026 401082005 RHCAMATCH	401-08-2662	/	/		5.35	5.35	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		44.11	44.11	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		12.20	12.20	1.00
			02122026 401082005 RHCAMATCH	401-08-2662	/	/		.92	.92	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		37.82	37.82	1.00
			02122026 401082005 RHCAMATCH	401-08-2662	/	/		11.58	11.58	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		38.59	38.59	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		3.86	3.86	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		44.59	44.59	1.00
			02122026 401082005 RHCAMATCH	401-08-2662	/	/		6.35	6.35	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		45.54	45.54	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		8.22	8.22	1.00
			02122026 401082005 RHCAMATCH	401-08-2662	/	/		5.69	5.69	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		43.70	43.70	1.00
			02122026 401082005 RHCAMATCH	401-08-2662	/	/		4.43	4.43	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		5.90	5.90	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		47.34	47.34	1.00
			02122026 401082005 RHCAMATCH	401-08-2662	/	/		1.98	1.98	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/	/		9.86	9.86	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			64.70	64.70	1.00	
			02122026 401082005 RHCAMATCH	401-08-2662	/ /			1.12	1.12	1.00	
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			53.82	53.82	1.00	
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			9.72	9.72	1.00	
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			2.64	2.64	1.00	
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			42.25	42.25	1.00	
			02122026 401082005 RHCAMATCH	401-08-2662	/ /			14.56	14.56	1.00	
			02122026 BLOMQUIST, J RHCA	500-08-2005	/ /			1.51	1.51	1.00	
			02122026 500082005 RHCAMATCH	401-08-2662	/ /			3.04	3.04	1.00	
			FINANCE/PAYROLL								
			PD 02/12/2026								
			RHCA 02122026 ENHANCED								

LAW ENFORCEMENT 1036.17

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
03 R134346		NM RETIREE HEALTH CARE AUTHORITY	02122026 ACKERMAN, A RHCA	401-06-2002	2122026REG	03/03/2026		13.48	13.48	1.00	
4782.66			02122026 ACKERMAN, A RHCA	401-06-2002	/ /			53	53	1.00	
03/06/2026			02122026 ALVAREZ GOMEZ, H RHCA	401-09-2005	/ /			.97	.97	1.00	
			02122026 ALVAREZ GOMEZ, H RHCA	401-09-2002	/ /			.39	.39	1.00	
			02122026 ALVAREZ GOMEZ, H RHCA	401-09-2002	/ /			15.17	15.17	1.00	
			02122026 ANDERSON, S RHCA	634-32-2002	/ /			16.97	16.97	1.00	
			02122026 ANDERSON, S RHCA	634-32-2002	/ /			.89	.89	1.00	
			02122026 ARMIJO, C RHCA	401-04-2002	/ /			14.63	14.63	1.00	
			02122026 ARMIJO, C RHCA	401-04-2002	/ /			2.58	2.58	1.00	
			02122026 ARMIJO, E RHCA	401-02-2002	/ /			32.75	32.75	1.00	
			02122026 ATWELL, M RHCA	634-32-2002	/ /			32.19	32.19	1.00	
			02122026 ATWELL, S RHCA	401-02-2002	/ /			16.21	16.21	1.00	
			02122026 ATWELL, T RHCA	629-03-2002	/ /			28.28	28.28	1.00	
			02122026 BARDOLIWALA, J RHCA	401-06-2002	/ /			11.36	11.36	1.00	
			02122026 BARDOLIWALA, J RHCA	422-66-2002	/ /			7.58	7.58	1.00	
			02122026 BEHNKE, P RHCA	401-95-2002	/ /			17.41	17.41	1.00	
			02122026 BENCOMO, B RHCA	401-95-2002	/ /			24.44	24.44	1.00	
			02122026 BILYEY, L RHCA	634-32-2005	/ /			2.01	2.01	1.00	
			02122026 BILYEY, L RHCA	634-32-2002	/ /			2.01	2.01	1.00	
			02122026 BILYEY, L RHCA	634-32-2002	/ /			11.38	11.38	1.00	
			02122026 BROWN, A RHCA	634-32-2002	/ /			.77	.77	1.00	
			02122026 BROWN, A RHCA	634-32-2002	/ /			14.63	14.63	1.00	
			02122026 BUNDRANT, S RHCA	401-95-2002	/ /			.34	.34	1.00	
			02122026 BUNDRANT, S RHCA	401-95-2002	/ /			26.69	26.69	1.00	
			02122026 BUNDRANT, S RHCA	401-95-2005	/ /			.01	.01	1.00	
			02122026 CARSON, E RHCA	402-50-2002	/ /			14.08	14.08	1.00	
			02122026 CARSON, E RHCA	405-67-2002	/ /			3.52	3.52	1.00	
			02122026 CARSON, K RHCA	402-50-2002	/ /			20.53	20.53	1.00	
			02122026 CASTILLO, M RHCA	401-01-2002	/ /			15.84	15.84	1.00	
			02122026 CASTILLO, M RHCA	401-01-2002	/ /			.51	.51	1.00	
			02122026 CATTELLAIN, A RHCA	401-04-2002	/ /			12.98	12.98	1.00	
			02122026 CATTELLAIN, A RHCA	401-04-2002	/ /			1.44	1.44	1.00	
			02122026 CHAVEZ, I RHCA	634-32-2002	/ /			15.40	15.40	1.00	
			02122026 CHAVEZ, J RHCA	402-50-2002	/ /			19.06	19.06	1.00	
			02122026 CHAVEZ, J RHCA	402-50-2002	/ /			2.63	2.63	1.00	
			02122026 CHERRY, C RHCA	634-32-2005	/ /			4.72	4.72	1.00	
			02122026 CHERRY, C RHCA	634-32-2002	/ /			12.58	12.58	1.00	
			02122026 CROM, N RHCA	634-32-2002	/ /			19.46	19.46	1.00	
			02122026 EVANS, J RHCA	402-50-2002	/ /			15.09	15.09	1.00	
			02122026 EVANS, J RHCA	402-50-2005	/ /			.71	.71	1.00	
			02122026 FAULKNER, N RHCA	402-50-2002	/ /			4.08	4.08	1.00	
			02122026 FAULKNER, N RHCA	402-50-2005	/ /			.77	.77	1.00	
			02122026 FAULKNER, N RHCA	402-50-2002	/ /			12.25	12.25	1.00	
			02122026 FLORES, P RHCA	401-09-2002	/ /			27.73	27.73	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			02122026 GARCIA, C RHCA	401-06-2002	/ /			15.31	15.31	1.00
			02122026 GARCIA, C RHCA	422-66-2002	/ /			10.20	10.20	1.00
			02122026 GARCIA, E RHCA	401-09-2002	/ /			3.06	3.06	1.00
			02122026 GARCIA, E RHCA	401-09-2002	/ /			12.53	12.53	1.00
			02122026 GARCIA, E RHCA	401-09-2005	/ /			.94	.94	1.00
			02122026 GODFREY, J RHCA	401-07-2002	/ /			1.90	1.90	1.00
			02122026 GODFREY, J RHCA	401-07-2002	/ /			17.05	17.05	1.00
			02122026 GREGORY, J RHCA	402-50-2002	/ /			15.62	15.62	1.00
			02122026 GREGORY, J RHCA	402-50-2005	/ /			.73	.73	1.00
			02122026 GUTIERREZ, L RHCA	401-09-2002	/ /			1.99	1.99	1.00
			02122026 GUTIERREZ, L RHCA	401-09-2002	/ /			12.56	12.56	1.00
			02122026 GUTIERREZ, L RHCA	401-09-2005	/ /			.19	.19	1.00
			02122026 HAYES, K RHCA	401-08-2002	/ /			16.47	16.47	1.00
			02122026 HEARN, M RHCA	401-02-2002	/ /			12.06	12.06	1.00
			02122026 HEARN, M RHCA	401-02-2002	/ /			7.23	7.23	1.00
			02122026 HERNANDEZ, J RHCA	401-09-2005	/ /			1.37	1.37	1.00
			02122026 HERNANDEZ, J RHCA	401-09-2002	/ /			13.26	13.26	1.00
			02122026 HOLLY, J RHCA	401-07-2002	/ /			15.55	15.55	1.00
			02122026 HOLLY, J RHCA	401-07-2002	/ /			1.73	1.73	1.00
			02122026 HUSTON, M RHCA	401-06-2001	/ /			29.46	29.46	1.00
			02122026 JONES, S RHCA	401-00-2001	/ /			43.51	43.51	1.00
			02122026 KEE, C RHCA	401-08-2002	/ /			1.40	1.40	1.00
			02122026 KEE, C RHCA	401-08-2002	/ /			12.61	12.61	1.00
			02122026 LEE, V RHCA	401-09-2004	/ /			6.38	6.38	1.00
			02122026 LOVE, P RHCA	401-01-2002	/ /			32.17	32.17	1.00
			02122026 LUCERO, A RHCA	402-50-2005	/ /			.74	.74	1.00
			02122026 LUCERO, A RHCA	402-50-2002	/ /			15.81	15.81	1.00
			02122026 LUCERO, F RHCA	401-09-2002	/ /			23.24	23.24	1.00
			02122026 LUCERO, S RHCA	509-38-2002	/ /			23.24	23.24	1.00
			02122026 LUNSFORD, K RHCA	634-32-2002	/ /			10.11	10.11	1.00
			02122026 LUNSFORD, K RHCA	634-32-2002	/ /			8.28	8.28	1.00
			02122026 MCILRATH, N RHCA	401-09-2002	/ /			12.66	12.66	1.00
			02122026 MCILRATH, N RHCA	401-09-2005	/ /			1.97	1.97	1.00
			02122026 MIRANDA, D RHCA	401-01-2002	/ /			14.07	14.07	1.00
			02122026 MIRANDA, D RHCA	401-01-2002	/ /			3.52	3.52	1.00
			02122026 MONTENEGRO, E RHCA	422-66-2002	/ /			11.23	11.23	1.00
			02122026 MONTENEGRO, E RHCA	401-06-2002	/ /			16.84	16.84	1.00
			02122026 MONTOYA, A RHCA	401-09-2005	/ /			.53	.53	1.00
			02122026 MONTOYA, A RHCA	401-09-2002	/ /			14.65	14.65	1.00
			02122026 MORA, N RHCA	401-06-2002	/ /			.47	.47	1.00
			02122026 MORA, N RHCA	401-06-2002	/ /			14.59	14.59	1.00
			02122026 MURATI, P RHCA	401-09-2005	/ /			1.29	1.29	1.00
			02122026 MURATI, P RHCA	401-09-2002	/ /			14.29	14.29	1.00
			02122026 NEELEY, J RHCA	401-06-2002	/ /			16.75	16.75	1.00
			02122026 NEELEY, W RHCA	405-67-2002	/ /			5.72	5.72	1.00
			02122026 NEELEY, W RHCA	402-50-2002	/ /			22.86	22.86	1.00
			02122026 NIEVES, S RHCA	401-09-2005	/ /			.50	.50	1.00
			02122026 NIEVES, S RHCA	401-09-2002	/ /			13.17	13.17	1.00
			02122026 NIEVES, S RHCA	401-09-2002	/ /			1.43	1.43	1.00
			02122026 PENA, J RHCA	401-95-2002	/ /			36.03	36.03	1.00
			02122026 REED, J RHCA	405-67-2002	/ /			3.55	3.55	1.00
			02122026 REED, J RHCA	401-02-2002	/ /			12.25	12.25	1.00
			02122026 RODRIGUEZ, C RHCA	401-07-2002	/ /			29.23	29.23	1.00
			02122026 SCHMIDT, J RHCA	401-09-2002	/ /			15.59	15.59	1.00
			02122026 SCHMIDT, J RHCA	401-09-2005	/ /			.94	.94	1.00
			02122026 SEGURA, V RHCA	510-37-2002	/ /			16.27	16.27	1.00
			02122026 SEGURA, V RHCA	510-37-2002	/ /			2.87	2.87	1.00
			02122026 SHETTER, R RHCA	402-50-2002	/ /			11.66	11.66	1.00
			02122026 SMITH, S RHCA	402-50-2002	/ /			2.11	2.11	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			02122026 SMITH, S RHCA	402-50-2005	/ /			.79	.79	1.00
			02122026 SMITH, S RHCA	402-50-2002	/ /			14.78	14.78	1.00
			02122026 SOPKOWIAK, T RHCA	401-04-2002	/ /			29.23	29.23	1.00
			02122026 SPENCER, B RHCA	401-08-2002	/ /			25.17	25.17	1.00
			02122026 STANLEY, J RHCA	634-32-2002	/ /			1.78	1.78	1.00
			02122026 STANLEY, J RHCA	634-32-2002	/ /			16.04	16.04	1.00
			02122026 STEELE, C RHCA	634-32-2002	/ /			10.40	10.40	1.00
			02122026 STEELE, C RHCA	634-32-2002	/ /			2.60	2.60	1.00
			02122026 STEELE, C RHCA	634-32-2005	/ /			1.95	1.95	1.00
			02122026 THOMPSON, K RHCA	401-08-2002	/ /			17.16	17.16	1.00
			02122026 TORREZ, C RHCA	634-32-2002	/ /			7.69	7.69	1.00
			02122026 TORREZ, C RHCA	634-32-2002	/ /			19.37	19.37	1.00
			02122026 TURNER, J RHCA	634-32-2002	/ /			13.32	13.32	1.00
			02122026 VAUGHN, A RHCA	401-01-2002	/ /			55.77	55.77	1.00
			02122026 WALTERS, R RHCA	402-50-2005	/ /			2.31	2.31	1.00
			02122026 WALTERS, R RHCA	402-50-2002	/ /			13.70	13.70	1.00
			02122026 WHITEHEAD, A RHCA	401-04-2001	/ /			30.77	30.77	1.00
			02122026 WHITNEY, E RHCA	634-32-2002	/ /			15.07	15.07	1.00
			02122026 WHITNEY, E RHCA	634-32-2002	/ /			.79	.79	1.00
			02122026 WHITNEY, K RHCA	401-01-2002	/ /			24.75	24.75	1.00
			02122026 WILLIAMS, R RHCA	629-03-2002	/ /			31.78	31.78	1.00
			02122026 WOMACK, V RHCA	401-06-2002	/ /			16.90	16.90	1.00
			02122026 WOMACK, V RHCA	422-66-2002	/ /			11.26	11.26	1.00
			02122026 WYATT, R RHCA	401-09-2005	/ /			.82	.82	1.00
			02122026 WYATT, R RHCA	401-09-2002	/ /			14.06	14.06	1.00
			02122026 YAW, L RHCA	634-32-2002	/ /			18.39	18.39	1.00
			02122026 ZEPEDA, C RHCA	401-04-2002	/ /			10.83	10.83	1.00
			02122026 ZEPEDA, C RHCA	401-04-2002	/ /			2.71	2.71	1.00
			02122026 ZEPEDA, M RHCA	401-01-2002	/ /			23.24	23.24	1.00
			02122026 401062002 RHCAMATCH	401-06-2662	/ /			26.97	26.97	1.00
			02122026 401062002 RHCAMATCH	401-06-2662	/ /			1.05	1.05	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			1.95	1.95	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			.77	.77	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			30.34	30.34	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			33.92	33.92	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			1.79	1.79	1.00
			02122026 401042002 RHCAMATCH	401-04-2662	/ /			29.27	29.27	1.00
			02122026 401042002 RHCAMATCH	401-04-2662	/ /			5.16	5.16	1.00
			02122026 401022002 RHCAMATCH	401-02-2662	/ /			65.51	65.51	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			64.39	64.39	1.00
			02122026 401022002 RHCAMATCH	401-02-2662	/ /			32.42	32.42	1.00
			02122026 629032002 RHCAMATCH	629-03-2662	/ /			56.56	56.56	1.00
			02122026 401062002 RHCAMATCH	401-06-2662	/ /			22.73	22.73	1.00
			02122026 422662002 RHCAMATCH	422-66-2662	/ /			15.16	15.16	1.00
			02122026 401952002 RHCAMATCH	401-95-2662	/ /			34.81	34.81	1.00
			02122026 401952002 RHCAMATCH	401-95-2662	/ /			48.89	48.89	1.00
			02122026 634322005 RHCAMATCH	634-32-2662	/ /			4.01	4.01	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			4.02	4.02	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			22.77	22.77	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			1.54	1.54	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			29.26	29.26	1.00
			02122026 401952002 RHCAMATCH	401-95-2662	/ /			.68	.68	1.00
			02122026 401952002 RHCAMATCH	401-95-2662	/ /			53.38	53.38	1.00
			02122026 401952005 RHCAMATCH	401-95-2662	/ /			.02	.02	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			28.16	28.16	1.00
			02122026 405672002 RHCAMATCH	405-67-2662	/ /			7.04	7.04	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			41.07	41.07	1.00
			02122026 401012002 RHCAMATCH	401-01-2662	/ /			31.68	31.68	1.00
			02122026 401012002 RHCAMATCH	401-01-2662	/ /			1.02	1.02	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			02122026 401042002 RHCAMATCH	401-04-2662	/ /			25.96	25.96	1.00
			02122026 401042002 RHCAMATCH	401-04-2662	/ /			2.88	2.88	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			30.80	30.80	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			38.12	38.12	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			5.26	5.26	1.00
			02122026 634322005 RHCAMATCH	634-32-2662	/ /			9.43	9.43	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			25.16	25.16	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			38.93	38.93	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			30.18	30.18	1.00
			02122026 402502005 RHCAMATCH	402-50-2662	/ /			1.41	1.41	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			8.17	8.17	1.00
			02122026 402502005 RHCAMATCH	402-50-2662	/ /			1.53	1.53	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			24.50	24.50	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			55.46	55.46	1.00
			02122026 401062002 RHCAMATCH	401-06-2662	/ /			30.62	30.62	1.00
			02122026 422662002 RHCAMATCH	422-66-2662	/ /			20.41	20.41	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			6.13	6.13	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			25.05	25.05	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			1.88	1.88	1.00
			02122026 401072002 RHCAMATCH	401-07-2662	/ /			3.79	3.79	1.00
			02122026 401072002 RHCAMATCH	401-07-2662	/ /			34.11	34.11	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			31.24	31.24	1.00
			02122026 402502005 RHCAMATCH	402-50-2662	/ /			1.46	1.46	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			3.97	3.97	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			25.12	25.12	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			.39	.39	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			32.94	32.94	1.00
			02122026 401022002 RHCAMATCH	401-02-2662	/ /			24.12	24.12	1.00
			02122026 401022002 RHCAMATCH	401-02-2662	/ /			14.47	14.47	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			2.74	2.74	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			26.51	26.51	1.00
			02122026 401072002 RHCAMATCH	401-07-2662	/ /			31.10	31.10	1.00
			02122026 401072002 RHCAMATCH	401-07-2662	/ /			3.46	3.46	1.00
			02122026 401062001 RHCAMATCH	401-06-2662	/ /			58.91	58.91	1.00
			02122026 401002001 RHCAMATCH	401-00-2662	/ /			20.23	20.23	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			2.80	2.80	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			25.22	25.22	1.00
			02122026 401092004 RHCAMATCH	401-09-2662	/ /			12.75	12.75	1.00
			02122026 401012002 RHCAMATCH	401-01-2662	/ /			64.34	64.34	1.00
			02122026 402502005 RHCAMATCH	402-50-2662	/ /			1.48	1.48	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			31.61	31.61	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			46.48	46.48	1.00
			02122026 509382002 RHCAMATCH	509-38-2662	/ /			46.48	46.48	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			20.23	20.23	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			16.55	16.55	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			25.32	25.32	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			3.93	3.93	1.00
			02122026 401012002 RHCAMATCH	401-01-2662	/ /			28.15	28.15	1.00
			02122026 401012002 RHCAMATCH	401-01-2662	/ /			7.04	7.04	1.00
			02122026 422662002 RHCAMATCH	422-66-2662	/ /			22.46	22.46	1.00
			02122026 401062002 RHCAMATCH	401-06-2662	/ /			33.69	33.69	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			1.06	1.06	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			29.30	29.30	1.00
			02122026 401062002 RHCAMATCH	401-06-2662	/ /			.94	.94	1.00
			02122026 401062002 RHCAMATCH	401-06-2662	/ /			29.19	29.19	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			2.59	2.59	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			28.56	28.56	1.00
			02122026 401062002 RHCAMATCH	401-06-2662	/ /			33.50	33.50	1.00
			02122026 405672002 RHCAMATCH	405-67-2662	/ /			11.43	11.43	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			45.73	45.73	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			1.00	1.00	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			26.35	26.35	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			2.86	2.86	1.00
			02122026 401952002 RHCAMATCH	401-95-2662	/ /			72.06	72.06	1.00
			02122026 405672002 RHCAMATCH	405-67-2662	/ /			7.10	7.10	1.00
			02122026 401022002 RHCAMATCH	401-02-2662	/ /			24.49	24.49	1.00
			02122026 401072002 RHCAMATCH	401-07-2662	/ /			58.46	58.46	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			31.17	31.17	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			1.89	1.89	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			23.32	23.32	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			4.22	4.22	1.00
			02122026 402502005 RHCAMATCH	402-50-2662	/ /			1.59	1.59	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			29.56	29.56	1.00
			02122026 401042002 RHCAMATCH	401-04-2662	/ /			58.46	58.46	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			50.35	50.35	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			3.56	3.56	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			32.07	32.07	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			20.80	20.80	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			5.20	5.20	1.00
			02122026 634322005 RHCAMATCH	634-32-2662	/ /			3.90	3.90	1.00
			02122026 401082002 RHCAMATCH	401-08-2662	/ /			34.32	34.32	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			15.37	15.37	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			38.74	38.74	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			26.64	26.64	1.00
			02122026 401012002 RHCAMATCH	401-01-2662	/ /			111.54	111.54	1.00
			02122026 402502005 RHCAMATCH	402-50-2662	/ /			4.62	4.62	1.00
			02122026 402502002 RHCAMATCH	402-50-2662	/ /			27.41	27.41	1.00
			02122026 401042001 RHCAMATCH	401-04-2662	/ /			61.54	61.54	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			30.14	30.14	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			1.59	1.59	1.00
			02122026 401012002 RHCAMATCH	401-01-2662	/ /			49.51	49.51	1.00
			02122026 629032002 RHCAMATCH	629-03-2662	/ /			63.56	63.56	1.00
			02122026 401062002 RHCAMATCH	401-06-2662	/ /			33.79	33.79	1.00
			02122026 422662002 RHCAMATCH	422-66-2662	/ /			22.53	22.53	1.00
			02122026 401092005 RHCAMATCH	401-09-2662	/ /			1.63	1.63	1.00
			02122026 401092002 RHCAMATCH	401-09-2662	/ /			28.13	28.13	1.00
			02122026 634322002 RHCAMATCH	634-32-2662	/ /			36.78	36.78	1.00
			02122026 401042002 RHCAMATCH	401-04-2662	/ /			21.66	21.66	1.00
			02122026 401042002 RHCAMATCH	401-04-2662	/ /			5.42	5.42	1.00
			02122026 401012002 RHCAMATCH	401-01-2662	/ /			46.47	46.47	1.00
			02122026 510372002 RHCAMATCH	510-37-2662	/ /			32.54	32.54	1.00
			02122026 510372002 RHCAMATCH	510-37-2662	/ /			5.74	5.74	1.00
			12312025 JONES, S RHCAMATCH	401-00-2006	/ /			20.23	20.23	1.00
			12182025 JONES, S RHCAMATCH	401-00-2006	/ /			20.23	20.23	1.00
			12042025 JONES, S RHCAMATCH	401-00-2006	/ /			20.23	20.23	1.00
			11202025 JONES, S RHCAMATCH	401-00-2006	/ /			6.06	6.06	1.00
			FINANCE/PAYROLL							
			PD 02/12/2026							
			RHCA 02122026 REGULAR							
			PROPERTY ASSESSMENTS	407.08	DETENTION	635.01	DISPATCH	776.39		
			OFFICE OF COUNTY CLERK	315.52	FACILITIES MANAGEMENT	241.51	EMERGENCY MGMT SERVICE	180.18		
			REAPPRAISAL FUND	120.83	FINANCE DEPARTMENT	314.76	ROAD	570.95		
			LANDFILL	38.36	ADMINISTRATION	509.62	TREASURERS	196.38		
			LAW ENFORCEMENT	218.44	COMMISSIONERS	130.49	DWI DISTRIBUTION FUND	69.72		
			DWI GRANT FUND	57.42						
			03 R134347	NM STATE TREASURER - PERA	02262026 ACKERM A PERA	401-06-2002	2026022IRGLR 03/03/2026	177.20	177.20	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
48566.25			02262026 ALVARE H PERA	401-09-2002	/ /			209.10	209.10	1.00
03/06/2026			02262026 ANDERS S PERA	634-32-2002	/ /			225.88	225.88	1.00
			02262026 APODAC V PERA	401-08-2002	/ /			432.82	432.82	1.00
			02262026 ARMIJO C PERA	401-04-2002	/ /			217.75	217.75	1.00
			02262026 ARMIJO E PERA	401-02-2002	/ /			414.34	414.34	1.00
			02262026 ATWELL M PERA	634-32-2002	/ /			407.24	407.24	1.00
			02262026 ATWELL S PERA	401-02-2002	/ /			205.06	205.06	1.00
			02262026 ATWELL T PERA	629-03-2002	/ /			357.74	357.74	1.00
			02262026 BARDOL J PERA	401-06-2002	/ /			143.79	143.79	1.00
			02262026 BARDOL J PERA	422-66-2002	/ /			95.86	95.86	1.00
			02262026 BEHNKE P PERA	401-95-2002	/ /			220.19	220.19	1.00
			02262026 BENCOM B PERA	401-95-2002	/ /			309.21	309.21	1.00
			02262026 BILYEU L PERA	634-32-2002	/ /			194.81	194.81	1.00
			02262026 BLOMQU J PERA	401-08-2002	/ /			352.89	352.89	1.00
			02262026 BROWN A PERA	634-32-2002	/ /			194.81	194.81	1.00
			02262026 BUNDRA S PERA	401-95-2002	/ /			341.99	341.99	1.00
			02262026 CARSON E PERA	402-50-2002	/ /			178.12	178.12	1.00
			02262026 CARSON E PERA	405-67-2002	/ /			44.53	44.53	1.00
			02262026 CARSON K PERA	402-50-2002	/ /			259.76	259.76	1.00
			02262026 CASTIL M PERA	401-01-2002	/ /			206.80	206.80	1.00
			02262026 CATTEL A PERA	401-04-2002	/ /			182.41	182.41	1.00
			02262026 CHAVEZ I PERA	634-32-2002	/ /			194.81	194.81	1.00
			02262026 CHAVEZ J PERA	402-50-2002	/ /			274.35	274.35	1.00
			02262026 CHERRY C PERA	634-32-2002	/ /			218.79	218.79	1.00
			02262026 CROM N PERA	634-32-2002	/ /			246.22	246.22	1.00
			02262026 DE VLA T PERA	401-08-2002	/ /			313.58	313.58	1.00
			02262026 EVANS J PERA	402-50-2002	/ /			199.82	199.82	1.00
			02262026 FAULKN N PERA	402-50-2002	/ /			216.30	216.30	1.00
			02262026 FLORES P PERA	401-09-2002	/ /			350.79	350.79	1.00
			02262026 GARCIA C PERA	401-06-2002	/ /			193.66	193.66	1.00
			02262026 GARCIA C PERA	422-66-2002	/ /			129.10	129.10	1.00
			02262026 GARCIA E PERA	401-09-2002	/ /			209.10	209.10	1.00
			02262026 GODFRE J PERA	401-07-2002	/ /			239.74	239.74	1.00
			02262026 GONZAL S PERA	401-08-2002	/ /			322.96	322.96	1.00
			02262026 GREGOR J PERA	402-50-2002	/ /			206.83	206.83	1.00
			02262026 GUTIER L PERA	401-09-2002	/ /			186.47	186.47	1.00
			02262026 HARRIS D PERA	401-08-2002	/ /			342.57	342.57	1.00
			02262026 HAYES K PERA	401-08-2002	/ /			208.37	208.37	1.00
			02262026 HEARN M PERA	401-02-2002	/ /			189.14	189.14	1.00
			02262026 HERNAN J PERA	401-09-2002	/ /			185.02	185.02	1.00
			02262026 HOLLY J PERA	401-07-2002	/ /			218.58	218.58	1.00
			02262026 HUSTON M PERA	401-06-2001	/ /			372.61	372.61	1.00
			02262026 JONES S PERA	401-00-2001	/ /			127.96	127.96	1.00
			02262026 KEE C PERA	401-08-2002	/ /			177.20	177.20	1.00
			02262026 LOVE P PERA	401-01-2002	/ /			406.94	406.94	1.00
			02262026 LUCERO A PERA	402-50-2002	/ /			209.32	209.32	1.00
			02262026 LUCERO R PERA	401-09-2002	/ /			293.98	293.98	1.00
			02262026 LUCERO S PERA	509-38-2002	/ /			293.98	293.98	1.00
			02262026 LUNSFO K PERA	634-32-2002	/ /			232.66	232.66	1.00
			02262026 MADDEN M PERA	401-08-2002	/ /			322.98	322.98	1.00
			02262026 MARIN J PERA	401-08-2002	/ /			376.92	376.92	1.00
			02262026 MARIN R PERA	401-08-2002	/ /			342.57	342.57	1.00
			02262026 MCILRA N PERA	401-09-2002	/ /			185.01	185.01	1.00
			02262026 MENDIE R PERA	401-08-2002	/ /			129.35	129.35	1.00
			02262026 MIRAND D PERA	401-01-2002	/ /			222.57	222.57	1.00
			02262026 MONTEN E PERA	401-06-2002	/ /			213.08	213.08	1.00
			02262026 MONTEN E PERA	422-66-2002	/ /			142.06	142.06	1.00
			02262026 MONTOY A PERA	401-09-2002	/ /			191.64	191.64	1.00
			02262026 MONTOY R PERA	401-08-2002	/ /			375.23	375.23	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			02262026 MORA N PERA	401-06-2002	/ /			190.56	190.56	1.00
			02262026 MURATI P PERA	401-09-2002	/ /			197.05	197.05	1.00
			02262026 NEELEY J PERA	401-06-2002	/ /			211.91	211.91	1.00
			02262026 NEELEY W PERA	402-50-2002	/ /			289.21	289.21	1.00
			02262026 NEELEY W PERA	405-67-2002	/ /			72.30	72.30	1.00
			02262026 NIEVES S PERA	401-09-2002	/ /			191.06	191.06	1.00
			02262026 PENA J PERA	401-95-2002	/ /			455.77	455.77	1.00
			02262026 REED J PERA	401-02-2002	/ /			154.86	154.86	1.00
			02262026 REED J PERA	405-67-2002	/ /			44.96	44.96	1.00
			02262026 RODRIG C PERA	401-07-2002	/ /			369.77	369.77	1.00
			02262026 SCHMID J PERA	401-09-2002	/ /			208.37	208.37	1.00
			02262026 SEGURA V PERA	510-37-2002	/ /			242.14	242.14	1.00
			02262026 SHETTE R PERA	402-50-2002	/ /			221.26	221.26	1.00
			02262026 SMITH S PERA	402-50-2002	/ /			223.69	223.69	1.00
			02262026 SOPKOW T PERA	401-04-2002	/ /			369.77	369.77	1.00
			02262026 SPENCE B PERA	401-08-2002	/ /			318.44	318.44	1.00
			02262026 STANLE J PERA	634-32-2002	/ /			225.37	225.37	1.00
			02262026 STEBLE C PERA	634-32-2002	/ /			189.14	189.14	1.00
			02262026 THOMPS K PERA	401-08-2002	/ /			217.07	217.07	1.00
			02262026 TORREZ C PERA	634-32-2002	/ /			342.26	342.26	1.00
			02262026 TREJO J PERA	401-08-2002	/ /			410.20	410.20	1.00
			02262026 TURNER J PERA	634-32-2002	/ /			168.50	168.50	1.00
			02262026 VAUGHN A PERA	401-01-2002	/ /			705.49	705.49	1.00
			02262026 WALTER R PERA	402-50-2002	/ /			202.58	202.58	1.00
			02262026 WHITEH A PERA	401-04-2001	/ /			389.23	389.23	1.00
			02262026 WHITNE E PERA	634-32-2002	/ /			200.68	200.68	1.00
			02262026 WHITNE K PERA	401-01-2002	/ /			313.12	313.12	1.00
			02262026 WILLIA R PERA	629-03-2002	/ /			401.99	401.99	1.00
			02262026 WOMACK V PERA	401-06-2002	/ /			213.71	213.71	1.00
			02262026 WOMACK V PERA	422-66-2002	/ /			142.48	142.48	1.00
			02262026 WYATT R PERA	401-09-2002	/ /			188.26	188.26	1.00
			02262026 YAW L PERA	634-32-2002	/ /			232.66	232.66	1.00
			02262026 ZAGORS A PERA	401-08-2002	/ /			409.94	409.94	1.00
			02262026 ZAVALA Z PERA	401-08-2002	/ /			376.92	376.92	1.00
			02262026 ZEPEDA C PERA	401-04-2002	/ /			171.26	171.26	1.00
			02262026 ZEPEDA M PERA	401-01-2002	/ /			293.95	293.95	1.00
			02262026 ACKERM A PERAMATCH	401-06-2006	/ /			165.29	165.29	1.00
			02262026 ALVARE H PERAMATCH	401-09-2006	/ /			195.05	195.05	1.00
			02262026 ARMIJO C PERAMATCH	401-04-2006	/ /			203.12	203.12	1.00
			02262026 ARMIJO E PERAMATCH	401-02-2006	/ /			386.50	386.50	1.00
			02262026 ATWELL M PERAMATCH	634-32-2006	/ /			379.88	379.88	1.00
			02262026 ATWELL S PERAMATCH	401-02-2006	/ /			191.29	191.29	1.00
			02262026 ATWELL T PERAMATCH	629-03-2006	/ /			333.70	333.70	1.00
			02262026 BARDOL J PERAMATCH	401-06-2006	/ /			134.13	134.13	1.00
			02262026 BARDOL J PERAMATCH	422-66-2006	/ /			89.42	89.42	1.00
			02262026 BEHNKE P PERAMATCH	401-95-2006	/ /			205.39	205.39	1.00
			02262026 BENCOM B PERAMATCH	401-95-2006	/ /			288.43	288.43	1.00
			02262026 BILYEU L PERAMATCH	634-32-2006	/ /			181.72	181.72	1.00
			02262026 BROWN A PERAMATCH	634-32-2006	/ /			181.72	181.72	1.00
			02262026 BUNDR S PERAMATCH	401-95-2006	/ /			319.01	319.01	1.00
			02262026 CARSON E PERAMATCH	402-50-2006	/ /			166.15	166.15	1.00
			02262026 CARSON E PERAMATCH	405-67-2006	/ /			41.54	41.54	1.00
			02262026 CARSON K PERAMATCH	402-50-2006	/ /			242.30	242.30	1.00
			02262026 CASTIL M PERAMATCH	401-01-2006	/ /			192.91	192.91	1.00
			02262026 CATTIL A PERAMATCH	401-04-2006	/ /			170.16	170.16	1.00
			02262026 CHAVEZ I PERAMATCH	634-32-2006	/ /			181.72	181.72	1.00
			02262026 CHAVEZ J PERAMATCH	402-50-2006	/ /			255.92	255.92	1.00
			02262026 CHERRY C PERAMATCH	634-32-2006	/ /			204.09	204.09	1.00
			02262026 CROM N PERAMATCH	634-32-2006	/ /			229.68	229.68	1.00

CR#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02262026 EVANS J PERAMATCH	402-50-2006	/	/		186.39	186.39	1.00	
			02262026 FAULKN N PERAMATCH	402-50-2006	/	/		201.77	201.77	1.00	
			02262026 FLORES P PERAMATCH	401-09-2006	/	/		327.22	327.22	1.00	
			02262026 GARCIA C PERAMATCH	401-06-2006	/	/		180.64	180.64	1.00	
			02262026 GARCIA C PERAMATCH	422-66-2006	/	/		120.43	120.43	1.00	
			02262026 GARCIA E PERAMATCH	401-09-2006	/	/		195.05	195.05	1.00	
			02262026 GODFRE J PERAMATCH	401-07-2006	/	/		223.63	223.63	1.00	
			02262026 GREGOR J PERAMATCH	402-50-2006	/	/		192.93	192.93	1.00	
			02262026 GUTIER L PERAMATCH	401-09-2006	/	/		173.94	173.94	1.00	
			02262026 HEARN M PERAMATCH	401-02-2006	/	/		176.43	176.43	1.00	
			02262026 HERNAN J PERAMATCH	401-09-2006	/	/		172.59	172.59	1.00	
			02262026 HOLLY J PERAMATCH	401-07-2006	/	/		203.90	203.90	1.00	
			02262026 HUSTON M PERAMATCH	401-06-2006	/	/		347.57	347.57	1.00	
			02262026 JONES S PERAMATCH	401-00-2006	/	/		119.36	119.36	1.00	
			02262026 LOVE P PERAMATCH	401-01-2006	/	/		379.59	379.59	1.00	
			02262026 LUCERO A PERAMATCH	402-50-2006	/	/		195.25	195.25	1.00	
			02262026 LUCERO R PERAMATCH	401-09-2006	/	/		274.22	274.22	1.00	
			02262026 LUNSFO K PERAMATCH	634-32-2006	/	/		217.03	217.03	1.00	
			02262026 MCILRA N PERAMATCH	401-09-2006	/	/		172.58	172.58	1.00	
			02262026 MIRAND D PERAMATCH	401-01-2006	/	/		207.61	207.61	1.00	
			02262026 MONTEN E PERAMATCH	401-06-2006	/	/		198.77	198.77	1.00	
			02262026 MONTEN E PERAMATCH	422-66-2006	/	/		132.51	132.51	1.00	
			02262026 MONTOY A PERAMATCH	401-09-2006	/	/		178.77	178.77	1.00	
			02262026 MORA N PERAMATCH	401-06-2006	/	/		177.76	177.76	1.00	
			02262026 MURATI P PERAMATCH	401-09-2006	/	/		183.81	183.81	1.00	
			02262026 NEELEY J PERAMATCH	401-06-2006	/	/		197.67	197.67	1.00	
			02262026 NEELEY W PERAMATCH	402-50-2006	/	/		269.78	269.78	1.00	
			02262026 NEELEY W PERAMATCH	405-67-2006	/	/		67.44	67.44	1.00	
			02262026 NIEVES S PERAMATCH	401-09-2006	/	/		178.23	178.23	1.00	
			02262026 PEN A PERAMATCH	401-95-2006	/	/		425.15	425.15	1.00	
			02262026 REED J PERAMATCH	401-02-2006	/	/		144.45	144.45	1.00	
			02262026 REED J PERAMATCH	405-67-2006	/	/		41.94	41.94	1.00	
			02262026 RODRIG C PERAMATCH	401-07-2006	/	/		344.92	344.92	1.00	
			02262026 SCHMID J PERAMATCH	401-09-2006	/	/		194.36	194.36	1.00	
			02262026 SEGURA V PERAMATCH	509-38-2006	/	/		225.87	225.87	1.00	
			02262026 SHETTE R PERAMATCH	402-50-2006	/	/		206.39	206.39	1.00	
			02262026 SMITH S PERAMATCH	402-50-2006	/	/		208.66	208.66	1.00	
			02262026 SOPKOW T PERAMATCH	401-04-2006	/	/		344.92	344.92	1.00	
			02262026 STANLE J PERAMATCH	634-32-2006	/	/		210.23	210.23	1.00	
			02262026 STEELE C PERAMATCH	634-32-2006	/	/		176.43	176.43	1.00	
			02262026 TORREZ C PERAMATCH	634-32-2006	/	/		319.26	319.26	1.00	
			02262026 TURNER J PERAMATCH	634-32-2006	/	/		157.18	157.18	1.00	
			02262026 VAUGHN A PERAMATCH	401-01-2006	/	/		658.09	658.09	1.00	
			02262026 WALTER R PERAMATCH	402-50-2006	/	/		188.97	188.97	1.00	
			02262026 WHITE A PERAMATCH	401-04-2006	/	/		363.08	363.08	1.00	
			02262026 WHITNE E PERAMATCH	634-32-2006	/	/		187.20	187.20	1.00	
			02262026 WHITNE K PERAMATCH	401-01-2006	/	/		292.08	292.08	1.00	
			02262026 WILLIA R PERAMATCH	629-03-2006	/	/		374.98	374.98	1.00	
			02262026 WOMACK V PERAMATCH	401-06-2006	/	/		199.36	199.36	1.00	
			02262026 WOMACK V PERAMATCH	422-66-2006	/	/		132.90	132.90	1.00	
			02262026 WYATT R PERAMATCH	401-09-2006	/	/		175.61	175.61	1.00	
			02262026 YAW L PERAMATCH	634-32-2006	/	/		217.03	217.03	1.00	
			02262026 ZEPEDA C PERAMATCH	401-04-2006	/	/		159.75	159.75	1.00	
			02262026 ZEPEDA M PERAMATCH	401-01-2006	/	/		274.19	274.19	1.00	
			02262026 ANDERS S PERAMATCH	634-32-2006	/	/		210.70	210.70	1.00	
			02262026 APODAC V PERAMATCH	401-08-2006	/	/		577.55	577.55	1.00	
			02262026 BLOMQU J PERAMATCH	401-08-2006	/	/		470.89	470.89	1.00	
			02262026 DE VLA T PERAMATCH	401-08-2006	/	/		418.44	418.44	1.00	
			02262026 GONZAL S PERAMATCH	401-08-2006	/	/		430.95	430.95	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			02262026 HARRIS D PERAMATCH	401-08-2006	/ /			457.13
			02262026 HAYES K PERAMATCH	401-08-2006	/ /			194.37
			02262026 KEE C PERAMATCH	401-08-2006	/ /			165.29
			02262026 LUCERO S PERAMATCH	509-38-2006	/ /			274.22
			02262026 MADDEN M PERAMATCH	401-08-2006	/ /			430.98
			02262026 MARIN J PERAMATCH	401-08-2006	/ /			502.96
			02262026 MARIN R PERAMATCH	401-08-2006	/ /			457.13
			02262026 MENDIE R PERAMATCH	401-08-2006	/ /			172.60
			02262026 MONTOY R PERAMATCH	401-08-2006	/ /			500.69
			02262026 SPENCE B PERAMATCH	401-08-2006	/ /			297.04
			02262026 THOMPS K PERAMATCH	401-08-2006	/ /			202.49
			02262026 TREJO J PERAMATCH	401-08-2006	/ /			547.36
			02262026 ZAGORS A PERAMATCH	401-08-2006	/ /			547.02
			02262026 ZAVALA Z PERAMATCH	401-08-2006	/ /			502.96
			FINANCE/PAYROLL					
			PD 02/26/2026					

PROPERTY ASSESSMENTS	3317.71	DETENTION	5017.28	DISPATCH	6327.70
LAW ENFORCEMENT	12305.86	OFFICE OF COUNTY CLERK	2571.45	FACILITIES MANAGEMENT	1862.07
EMERGENCY MGMT SERVICE	1468.41	REAPPRAISAL FUND	984.76	FINANCE DEPARTMENT	2565.14
ROAD	4795.75	LANDFILL	312.71	ADMINISTRATION	4153.34
TREASURERS	1600.54	COMMISSIONERS	247.32	DWI DISTRIBUTION FUND	794.07
DWI GRANT FUND	242.14				

03 R134348	LEGALSHIELD				34670-022520	03/03/2026			
421.64		02252026 ATWELL M LEGALSHLD	634-32-2002	/ /			17.50	17.50	1.00
03/06/2026		02252026 CASTILLO M LEGALSHLD	401-01-2002	/ /			17.50	17.50	1.00
		02252026 GODFREY J LEGALSHLD	401-07-2002	/ /			31.30	31.30	1.00
		02252026 HARRISON D LEGALSHLD	401-08-2002	/ /			31.30	31.30	1.00
		02252026 HOLLY J LEGALSHLD	401-07-2002	/ /			17.50	17.50	1.00
		02252026 LOVE P LEGALSHLD	401-01-2002	/ /			31.30	31.30	1.00
		02252026 LUCERO S LEGALSHLD	509-38-2002	/ /			26.68	26.68	1.00
		02252026 MURATI P LEGALSHLD	401-09-2002	/ /			31.30	31.30	1.00
		02252026 RDRIGUEZ C LEGALSHLD	401-07-2002	/ /			31.30	31.30	1.00
		02252026 SEGURA V LEGALSHLD	509-38-2002	/ /			17.50	17.50	1.00
		02252026 SHETTER R LEGALSHLD	402-50-2002	/ /			31.30	31.30	1.00
		02252026 SPENCER B LEGALSHLD	401-08-2002	/ /			23.92	23.92	1.00
		02252026 TORREZ C LEGALSHLD	634-32-2002	/ /			17.50	17.50	1.00
		02252026 TREJO J LEGALSHLD	401-08-2002	/ /			15.64	15.64	1.00
		02252026 WOMACK V LEGALSHLD	401-06-2002	/ /			18.78	18.78	1.00
		02252026 WOMACK V LEGALSHLD	422-66-2002	/ /			12.52	12.52	1.00
		02252026 WYATT R LEGALSHLD	401-09-2002	/ /			31.30	31.30	1.00
		02252026 ZAVALA Z LEGALSHLD	401-08-2002	/ /			17.50	17.50	1.00
		FINANCE/PAYROLL							
		GROUP# 34670-02252026							
		INVOICE # 34670-0225520							
		INVOICE DATE: 02/25/2026							

DISPATCH	35.00	ADMINISTRATION	48.80	TREASURERS	80.10
LAW ENFORCEMENT	88.36	DWI DISTRIBUTION FUND	44.18	DETENTION	62.60
ROAD	31.30	PROPERTY ASSESSMENTS	18.78	REAPPRAISAL FUND	12.52

03 R134349	NM STATE TREASURER - PERA				20260207RGLR	03/03/2026			
48386.04		02122026 ACKERMAN A PERA	401-06-2002	/ /			177.20	177.20	1.00
03/06/2026		02122026 ALVAREZ GOM H PERA	401-09-2002	/ /			209.10	209.10	1.00
		02122026 ANDERSON S PERA	634-32-2002	/ /			225.88	225.88	1.00
		02122026 APODACA V PERA	401-08-2002	/ /			432.82	432.82	1.00
		02122026 ARMIJO C PERA	401-04-2002	/ /			414.34	414.34	1.00
		02122026 ARMIJO E PERA	401-02-2002	/ /			217.75	217.75	1.00
		02122026 ATWELL M PERA	634-32-2002	/ /			407.24	407.24	1.00
		02122026 ATWELL S PERA	401-02-2002	/ /			357.74	357.74	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			02122026 ATWELL T PERA	629-03-2002	/ /			205.06	205.06	1.00
			02122026 BARDOLIWALA J PERA	401-06-2002	/ /			143.79	143.79	1.00
			02122026 BARDOLIWALA J PERA	422-66-2002	/ /			95.86	95.86	1.00
			02122026 BEHNKE P PERA	401-95-2002	/ /			220.19	220.19	1.00
			02122026 BENCOMO B PERA	401-95-2002	/ /			309.21	309.21	1.00
			02122026 BILYEU L PERA	634-32-2002	/ /			194.81	194.81	1.00
			02122026 BLOMQUIST J PERA	401-08-2002	/ /			352.89	352.89	1.00
			02122026 BROWN A PERA	634-32-2002	/ /			194.81	194.81	1.00
			02122026 BUNDRANT S PERA	401-95-2002	/ /			342.07	342.07	1.00
			02122026 CARSON E PERA	402-50-2002	/ /			178.12	178.12	1.00
			02122026 CARSON E PERA	405-67-2002	/ /			44.53	44.53	1.00
			02122026 CARSON K PERA	402-50-2002	/ /			259.76	259.76	1.00
			02122026 CASTILLO M PERA	401-01-2002	/ /			206.80	206.80	1.00
			02122026 CATTELAINE A PERA	401-04-2002	/ /			182.41	182.41	1.00
			02122026 CHAVEZ I PERA	634-32-2002	/ /			274.35	274.35	1.00
			02122026 CHAVEZ J PERA	402-50-2002	/ /			194.81	194.81	1.00
			02122026 CHERRY C PERA	634-32-2002	/ /			218.79	218.79	1.00
			02122026 CROM N PERA	634-32-2002	/ /			246.22	246.22	1.00
			02122026 DE VLAEMINC T PERA	401-08-2002	/ /			313.58	313.58	1.00
			02122026 EVANS J PERA	402-50-2002	/ /			199.82	199.82	1.00
			02122026 FAULKNER N PERA	402-50-2002	/ /			216.30	216.30	1.00
			02122026 FLORES P PERA	401-09-2002	/ /			350.79	350.79	1.00
			02122026 GARCIA C PERA	401-06-2002	/ /			193.66	193.66	1.00
			02122026 GARCIA C PERA	422-66-2002	/ /			129.10	129.10	1.00
			02122026 GARCIA E PERA	401-09-2002	/ /			209.10	209.10	1.00
			02122026 GODFREY J PERA	401-07-2002	/ /			239.74	239.74	1.00
			02122026 GONZALEZ-FR S PERA	401-08-2002	/ /			322.96	322.96	1.00
			02122026 GREGORY J PERA	402-50-2002	/ /			206.83	206.83	1.00
			02122026 GUTIERREZ L PERA	401-09-2002	/ /			186.47	186.47	1.00
			02122026 HARRISON D PERA	401-08-2002	/ /			342.57	342.57	1.00
			02122026 HAYES K PERA	401-08-2002	/ /			208.37	208.37	1.00
			02122026 HEARN M PERA	401-02-2002	/ /			244.05	244.05	1.00
			02122026 HERNANDEZ J PERA	401-09-2002	/ /			185.02	185.02	1.00
			02122026 HOLLY J PERA	401-07-2002	/ /			218.58	218.58	1.00
			02122026 HUSTON M PERA	401-06-2001	/ /			372.61	372.61	1.00
			02122026 JONES S PERA	401-00-2001	/ /			127.96	127.96	1.00
			02122026 KEE C PERA	401-08-2002	/ /			177.20	177.20	1.00
			02122026 LEE V PERA	401-09-2004	/ /			80.66	80.66	1.00
			02122026 LOVE P PERA	401-01-2002	/ /			406.94	406.94	1.00
			02122026 LUCERO A PERA	402-50-2002	/ /			209.32	209.32	1.00
			02122026 LUCERO R PERA	401-09-2002	/ /			293.98	293.98	1.00
			02122026 LUCERO S PERA	509-38-2002	/ /			293.98	293.98	1.00
			02122026 LUNSFORD K PERA	634-32-2002	/ /			232.66	232.66	1.00
			02122026 MADDEN M PERA	401-08-2002	/ /			322.98	322.98	1.00
			02122026 MARIN J PERA	401-08-2002	/ /			342.57	342.57	1.00
			02122026 MARIN R PERA	401-08-2002	/ /			376.92	376.92	1.00
			02122026 MCILRATH N PERA	401-09-2002	/ /			185.01	185.01	1.00
			02122026 MIRANDA D PERA	401-01-2002	/ /			222.57	222.57	1.00
			02122026 MONTENEGRO E PERA	401-06-2002	/ /			213.08	213.08	1.00
			02122026 MONTENEGRO E PERA	422-66-2002	/ /			142.06	142.06	1.00
			02122026 MONTOYA A PERA	401-09-2002	/ /			192.00	192.00	1.00
			02122026 MONTOYA R PERA	401-08-2002	/ /			375.23	375.23	1.00
			02122026 MORA N PERA	401-06-2002	/ /			190.56	190.56	1.00
			02122026 MURATI P PERA	401-09-2002	/ /			197.05	197.05	1.00
			02122026 NEELEY J PERA	401-06-2002	/ /			211.91	211.91	1.00
			02122026 NEELEY W PERA	402-50-2002	/ /			289.21	289.21	1.00
			02122026 NEELEY W PERA	405-67-2002	/ /			72.30	72.30	1.00
			02122026 NIEVES S PERA	401-09-2002	/ /			191.06	191.06	1.00
			02122026 PENA J PERA	401-95-2002	/ /			455.77	455.77	1.00

CR#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02122026 REED J PERA	401-02-2002	/ /			154.86	154.86	1.00	
			02122026 REED J PERA	405-67-2002	/ /			44.96	44.96	1.00	
			02122026 RODRIGUEZ C PERA	401-07-2002	/ /			369.77	369.77	1.00	
			02122026 SCHMIDT J PERA	401-09-2002	/ /			209.10	209.10	1.00	
			02122026 SEGURA V PERA	510-37-2002	/ /			242.14	242.14	1.00	
			02122026 SHETTER R PERA	402-50-2002	/ /			147.50	147.50	1.00	
			02122026 SMITH S PERA	402-50-2002	/ /			223.69	223.69	1.00	
			02122026 SOPKOWIAK T PERA	401-04-2002	/ /			369.77	369.77	1.00	
			02122026 SPENCER B PERA	401-08-2002	/ /			318.44	318.44	1.00	
			02122026 STANLEY J PERA	634-32-2002	/ /			225.37	225.37	1.00	
			02122026 STEELE C PERA	634-32-2002	/ /			189.14	189.14	1.00	
			02122026 THOMPSON K PERA	401-08-2002	/ /			217.07	217.07	1.00	
			02122026 TORREZ C PERA	634-32-2002	/ /			342.26	342.26	1.00	
			02122026 TREJO J PERA	401-08-2002	/ /			410.20	410.20	1.00	
			02122026 TURNER J PERA	634-32-2002	/ /			168.50	168.50	1.00	
			02122026 VAUGHN A PERA	401-01-2002	/ /			705.49	705.49	1.00	
			02122026 WALTERS R PERA	402-50-2002	/ /			202.58	202.58	1.00	
			02122026 WHITEHEAD A PERA	401-04-2001	/ /			389.23	389.23	1.00	
			02122026 WHITNEY E PERA	634-32-2002	/ /			313.12	313.12	1.00	
			02122026 WHITNEY K PERA	401-01-2002	/ /			200.68	200.68	1.00	
			02122026 WILLIAMS R PERA	629-03-2002	/ /			401.99	401.99	1.00	
			02122026 WOMACK V PERA	401-06-2002	/ /			213.71	213.71	1.00	
			02122026 WOMACK V PERA	422-66-2002	/ /			142.48	142.48	1.00	
			02122026 WYATT R PERA	401-09-2002	/ /			188.26	188.26	1.00	
			02122026 YAW L PERA	634-32-2002	/ /			232.66	232.66	1.00	
			02122026 ZAGORSKI A PERA	401-08-2002	/ /			409.94	409.94	1.00	
			02122026 ZAVALA Z PERA	401-08-2002	/ /			376.92	376.92	1.00	
			02122026 ZEPEDA C PERA	401-04-2002	/ /			171.26	171.26	1.00	
			02122026 ZEPEDA M PERA	401-01-2002	/ /			293.95	293.95	1.00	
			02122026 ACKERM A PERAMATCH	401-06-2006	/ /			165.29	165.29	1.00	
			02122026 ALVARE H PERAMATCH	401-09-2006	/ /			195.05	195.05	1.00	
			02122026 ANDERS S PERAMATCH	634-32-2006	/ /			210.70	210.70	1.00	
			02122026 ARMIJO C PERAMATCH	401-04-2006	/ /			386.50	386.50	1.00	
			02122026 ARMIJO E PERAMATCH	401-02-2006	/ /			203.12	203.12	1.00	
			02122026 ATWELL M PERAMATCH	634-32-2006	/ /			379.88	379.88	1.00	
			02122026 ATWELL S PERAMATCH	401-02-2006	/ /			333.70	333.70	1.00	
			02122026 ATWELL T PERAMATCH	629-03-2006	/ /			191.29	191.29	1.00	
			02122026 BARDOL J PERAMATCH	401-06-2006	/ /			134.13	134.13	1.00	
			02122026 BARDOL J PERAMATCH	422-66-2006	/ /			89.42	89.42	1.00	
			02122026 BEHNKE P PERAMATCH	401-95-2002	/ /			205.39	205.39	1.00	
			02122026 BENCOM B PERAMATCH	401-95-2006	/ /			288.43	288.43	1.00	
			02122026 BILYEU L PERAMATCH	634-32-2006	/ /			181.72	181.72	1.00	
			02122026 BROWN A PERAMATCH	634-32-2006	/ /			181.72	181.72	1.00	
			02122026 BUNDRA S PERAMATCH	401-95-2006	/ /			319.09	319.09	1.00	
			02122026 CARSON E PERAMATCH	402-50-2006	/ /			166.15	166.15	1.00	
			02122026 CARSON E PERAMATCH	405-67-2006	/ /			41.54	41.54	1.00	
			02122026 CARSON K PERAMATCH	402-50-2006	/ /			242.30	242.30	1.00	
			02122026 CASTIL M PERAMATCH	401-01-2006	/ /			192.91	192.91	1.00	
			02122026 CATTEL A PERAMATCH	401-04-2006	/ /			170.16	170.16	1.00	
			02122026 CHAVEZ I PERAMATCH	634-32-2006	/ /			255.92	255.92	1.00	
			02122026 CHAVEZ J PERAMATCH	402-50-2006	/ /			181.72	181.72	1.00	
			02122026 CHERRY C PERAMATCH	634-32-2006	/ /			204.09	204.09	1.00	
			02122026 CROM N PERAMATCH	634-32-2006	/ /			229.68	229.68	1.00	
			02122026 EVANS J PERAMATCH	402-50-2006	/ /			186.39	186.39	1.00	
			02122026 FAULKN N PERAMATCH	402-50-2006	/ /			201.77	201.77	1.00	
			02122026 FLORES P PERAMATCH	401-09-2006	/ /			327.22	327.22	1.00	
			02122026 GARCIA C PERAMATCH	401-06-2006	/ /			180.64	180.64	1.00	
			02122026 GARCIA C PERAMATCH	422-66-2006	/ /			120.43	120.43	1.00	
			02122026 GARCIA E PERAMATCH	401-09-2006	/ /			195.05	195.05	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02122026 GODFRE J PERAMATCH	401-07-2006	/ /			223.63	223.63	1.00	
			02122026 GREGOR J PERAMATCH	402-50-2006	/ /			192.93	192.93	1.00	
			02122026 GUTIER L PERAMATCH	401-09-2006	/ /			173.94	173.94	1.00	
			02122026 HEARN M PERAMATCH	401-02-2006	/ /			227.65	227.65	1.00	
			02122026 HERNAN J PERAMATCH	401-09-2006	/ /			172.59	172.59	1.00	
			02122026 HOLLY J PERAMATCH	401-07-2006	/ /			203.90	203.90	1.00	
			02122026 HUSTON M PERAMATCH	401-06-2006	/ /			347.57	347.57	1.00	
			02122026 JONES S PERAMATCH	422-66-2006	/ /			119.36	119.36	1.00	
			02122026 LEE V PERAMATCH	401-09-2006	/ /			75.24	75.24	1.00	
			02122026 LOVE P PERAMATCH	401-01-2006	/ /			379.59	379.59	1.00	
			02122026 LUCERO A PERAMATCH	402-50-2006	/ /			195.25	195.25	1.00	
			02122026 LUCERO R PERAMATCH	401-09-2006	/ /			274.22	274.22	1.00	
			02122026 LUCERO S PERAMATCH	509-38-2006	/ /			274.22	274.22	1.00	
			02122026 LUNSFO K PERAMATCH	634-32-2006	/ /			217.03	217.03	1.00	
			02122026 MCILRA N PERAMATCH	401-09-2006	/ /			172.58	172.58	1.00	
			02122026 MIRAND D PERAMATCH	401-01-2006	/ /			207.61	207.61	1.00	
			02122026 MONTEN E PERAMATCH	401-06-2006	/ /			198.77	198.77	1.00	
			02122026 MONTEN E PERAMATCH	422-66-2006	/ /			132.51	132.51	1.00	
			02122026 MONTOY A PERAMATCH	401-09-2006	/ /			179.10	179.10	1.00	
			02122026 MORA N PERAMATCH	401-06-2006	/ /			177.76	177.76	1.00	
			02122026 MURATI P PERAMATCH	401-09-2006	/ /			183.81	183.81	1.00	
			02122026 NEELEY J PERAMATCH	401-06-2006	/ /			197.67	197.67	1.00	
			02122026 NEELEY W PERAMATCH	402-50-2006	/ /			269.78	269.78	1.00	
			02122026 NEELEY W PERAMATCH	405-67-2006	/ /			67.44	67.44	1.00	
			02122026 NIEVES S PERAMATCH	401-09-2006	/ /			178.23	178.23	1.00	
			02122026 PENNA J PERAMATCH	401-95-2006	/ /			425.15	425.15	1.00	
			02122026 REED J PERAMATCH	401-02-2006	/ /			144.45	144.45	1.00	
			02122026 REED J PERAMATCH	405-67-2006	/ /			41.94	41.94	1.00	
			02122026 RODRIG C PERAMATCH	401-07-2006	/ /			344.92	344.92	1.00	
			02122026 SCHMID J PERAMATCH	401-09-2006	/ /			195.05	195.05	1.00	
			02122026 SEGURA V PERAMATCH	509-38-2006	/ /			225.87	225.87	1.00	
			02122026 SHETTE R PERAMATCH	402-50-2006	/ /			137.59	137.59	1.00	
			02122026 SMITH S PERAMATCH	402-50-2006	/ /			208.66	208.66	1.00	
			02122026 SOPKOW T PERAMATCH	401-04-2006	/ /			344.92	344.92	1.00	
			02122026 STANLE J PERAMATCH	634-32-2006	/ /			210.23	210.23	1.00	
			02122026 STEELE C PERAMATCH	634-32-2006	/ /			176.43	176.43	1.00	
			02122026 TORREZ C PERAMATCH	634-32-2006	/ /			319.26	319.26	1.00	
			02122026 TURNER J PERAMATCH	634-32-2006	/ /			157.18	157.18	1.00	
			02122026 VAUGHN A PERAMATCH	401-01-2006	/ /			658.09	658.09	1.00	
			02122026 WALTER R PERAMATCH	402-50-2006	/ /			188.97	188.97	1.00	
			02122026 WHITEH A PERAMATCH	401-04-2006	/ /			363.08	363.08	1.00	
			02122026 WHITNE E PERAMATCH	634-32-2006	/ /			292.08	292.08	1.00	
			02122026 WHITNE K PERAMATCH	401-01-2006	/ /			187.20	187.20	1.00	
			02122026 WILLIA R PERAMATCH	629-03-2006	/ /			374.98	374.98	1.00	
			02122026 WOMACK V PERAMATCH	401-06-2006	/ /			199.36	199.36	1.00	
			02122026 WOMACK V PERAMATCH	422-66-2006	/ /			132.90	132.90	1.00	
			02122026 WYATT R PERAMATCH	401-09-2006	/ /			175.61	175.61	1.00	
			02122026 YAW L PERAMATCH	634-32-2006	/ /			217.03	217.03	1.00	
			02122026 ZEPEDA C PERAMATCH	401-04-2006	/ /			159.75	159.75	1.00	
			02122026 ZEPEDA M PERAMATCH	401-01-2006	/ /			274.19	274.19	1.00	
			02122026 APODAC V PERAMATCH	401-08-2006	/ /			577.55	577.55	1.00	
			02122026 BLOMQU J PERAMATCH	401-08-2006	/ /			470.89	470.89	1.00	
			02122026 DE VLA T PERAMATCH	401-08-2006	/ /			418.44	418.44	1.00	
			02122026 GONZAL S PERAMATCH	401-08-2006	/ /			430.95	430.95	1.00	
			02122026 HARRIS D PERAMATCH	401-08-2006	/ /			457.13	457.13	1.00	
			02122026 HAYES K PERAMATCH	401-08-2006	/ /			194.37	194.37	1.00	
			02122026 KEE C PERAMATCH	401-08-2006	/ /			165.29	165.29	1.00	
			02122026 MADDEN M PERAMATCH	401-08-2006	/ /			430.98	430.98	1.00	
			02122026 MARIN J PERAMATCH	401-08-2006	/ /			457.13	457.13	1.00	

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			02122026 MARIN R PERAMATCH	401-08-2006	/ /			502.96
			02122026 MONTOY R PERAMATCH	401-08-2006	/ /			500.69
			02122026 SPENCE B PERAMATCH	401-08-2006	/ /			297.04
			02122026 THOMPS K PERAMATCH	401-08-2006	/ /			202.49
			02122026 TREJO J PERAMATCH	401-08-2006	/ /			547.36
			02122026 ZAGORS A PERAMATCH	401-08-2006	/ /			547.02
			02122026 ZAVALA Z PERAMATCH	401-08-2006	/ /			502.96
			PAYROLL/FINANCE					
			PD 02/26/2026					
			PERA					
PROPERTY ASSESSMENTS	3317.71	DETENTION	5175.29	DISPATCH	6698.76			
LAW ENFORCEMENT	12003.91	OFFICE OF COUNTY CLERK	2951.42	FACILITIES MANAGEMENT	1883.32			
EMERGENCY MGMT SERVICE	1173.32	REAPPRAISAL FUND	1104.12	FINANCE DEPARTMENT	2565.30			
ROAD	4499.45	LANDFILL	312.71	ADMINISTRATION	3936.02			
TREASURERS	1600.54	COMMISSIONERS	127.96	DWI DISTRIBUTION FUND	794.07			
DWI GRANT FUND	242.14							

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
03 R134350		NEW YORK LIFE	03032026 ANDERSON S NYLIFE	634-32-2002	20914793	03/03/2026		46.87
	1015.42		03032026 APODACA VI NYLIFE	401-08-2002	/ /			52.46
	03/06/2026		03032026 ATWELL MIC NYLIFE	634-32-2002	/ /			46.89
			03032026 ATWELL TRA NYLIFE	629-03-2002	/ /			40.00
			03032026 CARSON JR NYLIFE	402-50-2002	/ /			20.00
			03032026 CHAVEZ JOS NYLIFE	402-50-2002	/ /			238.27
			03032026 CHERRY CUR NYLIFE	634-32-2002	/ /			36.92
			03032026 CROM NADIN NYLIFE	634-32-2002	/ /			30.00
			03032026 GOMEZ-ALVA NYLIFE	401-09-2002	/ /			30.00
			03032026 GUTIERREZ NYLIFE	401-09-2002	/ /			30.00
			03032026 HOLLY JOSE NYLIFE	401-07-2002	/ /			24.00
			03032026 LUCERO RUB NYLIFE	401-09-2002	/ /			20.00
			03032026 MARIN JOSE NYLIFE	401-08-2002	/ /			84.41
			03032026 MIRANDA DO NYLIFE	401-01-2002	/ /			40.30
			03032026 SEGURA VEN NYLIFE	510-37-2002	/ /			54.00
			03032026 SEGURA-LUC NYLIFE	509-38-2002	/ /			54.00
			03032026 SHETTER RI NYLIFE	402-50-2002	/ /			52.38
			03032026 SPENCER BR NYLIFE	401-08-2002	/ /			20.00
			03032026 WALTERS II NYLIFE	402-50-2002	/ /			74.92
			03032026 WHITNEY KE NYLIFE	401-01-2002	/ /			20.00
			FINANCE/PAYROLL					
			INVOICE # 020914793-EUZ-20260303					
			INVOICE DATE: 03/03/2026					

DISPATCH	160.68	LAW ENFORCEMENT	156.87	EMERGENCY MGMT SERVICE	40.00
ROAD	385.57	DETENTION	80.00	TREASURERS	24.00
ADMINISTRATION	60.30	DWI GRANT FUND	54.00	DWI DISTRIBUTION FUND	54.00

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
03 R134351		AMERICAN FAMILY LIFE ASSURANCE	AFLAC APODACA V 03032026	401-08-2002	211601	03/03/2026		55.80
	2347.00		AFLAC ARMIJO ER 03032026	401-02-2002	/ /			57.48
	03/06/2026		AFLAC ATWELL MI 03032026	634-32-2002	/ /			100.14
			AFLAC BLOMQUIST 03032026	401-08-2002	/ /			22.56
			AFLAC CARSON EL 03032026	402-50-2002	/ /			162.61
			AFLAC CARSON EL 03032026	405-67-2002	/ /			40.65
			AFLAC CARSON KA 03032026	402-50-2002	/ /			27.60
			AFLAC CHAVEZ CA 03032026	401-07-2001	/ /			69.06
			AFLAC GARCIA ED 03032026	401-09-2002	/ /			38.52
			AFLAC GODFREY J 03032026	401-07-2002	/ /			194.22
			AFLAC GOMEZ ALV 03032026	401-09-2002	/ /			24.84
			AFLAC GREGORY J 03032026	402-50-2002	/ /			24.84
			AFLAC HARRISON 03032026	401-08-2002	/ /			55.80

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			AFLAC HAYES KON 03032026	401-08-2002	/ /			74.46	74.46	1.00
			AFLAC HOLLY JOS 03032026	401-07-2002	/ /			36.72	36.72	1.00
			AFLAC HUSTON MI 03032026	401-06-2001	/ /			86.32	86.32	1.00
			AFLAC LOVE PATR 03032026	401-01-2002	/ /			104.46	104.46	1.00
			AFLAC LUCERO RU 03032026	401-09-2002	/ /			57.48	57.48	1.00
			AFLAC LUCERO SA 03032026	509-38-2002	/ /			93.06	93.06	1.00
			AFLAC MARIN JOS 03032026	401-08-2002	/ /			33.12	33.12	1.00
			AFLAC MIRANDA D 03032026	401-01-2002	/ /			184.08	184.08	1.00
			AFLAC MONTOYA A 03032026	401-09-2002	/ /			24.84	24.84	1.00
			AFLAC MURATI PA 03032026	401-09-2002	/ /			33.12	33.12	1.00
			AFLAC NEELEY WI 03032026	402-50-2002	/ /			38.78	38.78	1.00
			AFLAC NEELEY WI 03032026	405-67-2002	/ /			9.70	9.70	1.00
			AFLAC NIEVES SA 03032026	401-09-2002	/ /			24.84	24.84	1.00
			AFLAC RODRIGUEZ 03032026	401-07-2002	/ /			136.74	136.74	1.00
			AFLAC SEGURA LU 03032026	509-38-2002	/ /			47.64	47.64	1.00
			AFLAC SHETTER R 03032026	402-50-2002	/ /			114.96	114.96	1.00
			AFLAC SOPKOWIAK 03032026	401-04-2002	/ /			90.60	90.60	1.00
			AFLAC TREJO JOE 03032026	401-08-2002	/ /			108.54	108.54	1.00
			AFLAC WHITNEY K 03032026	401-01-2002	/ /			117.62	117.62	1.00
			AFLAC ZAVALA ZA 03032026	401-08-2002	/ /			55.80	55.80	1.00
			FINANCE/PAYROLL							
			INVOICE #211601							
			INVOICE DATE: 03/02/2026							

LAW ENFORCEMENT	406.08	FACILITIES MANAGEMENT	57.48	DISPATCH	100.14
ROAD	368.79	LANDFILL	50.35	TREASURERS	436.74
DETENTION	203.64	PROPERTY ASSESSMENTS	86.32	ADMINISTRATION	406.16
DWI DISTRIBUTION FUND	140.70	OFFICE OF COUNTY CLERK	90.60		

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 R134352		NM RETIREE HEALTH CARE AUTHORITY	2262026 ACKERMAN, A RHCA	401-06-2002	2262026REG	03/04/2026		8.41	8.41	1.00
4667.56			02262026 ACKERMAN, A RHCA	401-06-2002	/ /			5.60	5.60	1.00
03/06/2026			02262026 ALVAREZ GOMEZ, H RHCA	401-09-2002	/ /			1.44	1.44	1.00
			02262026 ALVAREZ GOMEZ, H RHCA	401-09-2005	/ /			2.05	2.05	1.00
			02262026 ALVAREZ GOMEZ, H RHCA	401-09-2002	/ /			13.04	13.04	1.00
			02262026 ANDERSON, S RHCA	634-32-2002	/ /			10.03	10.03	1.00
			02262026 ANDERSON, S RHCA	634-32-2002	/ /			3.13	3.13	1.00
			02262026 ANDERSON, S RHCA	634-32-2005	/ /			4.70	4.70	1.00
			02262026 ARMIJO, C RHCA	401-04-2002	/ /			3.44	3.44	1.00
			02262026 ARMIJO, C RHCA	401-04-2002	/ /			13.77	13.77	1.00
			02262026 ARMIJO, E RHCA	401-02-2002	/ /			32.75	32.75	1.00
			02262026 ATWELL, M RHCA	634-32-2002	/ /			32.19	32.19	1.00
			02262026 ATWELL, S RHCA	401-02-2002	/ /			1.62	1.62	1.00
			02262026 ATWELL, S RHCA	401-02-2002	/ /			14.59	14.59	1.00
			02262026 ATWELL, T RHCA	629-03-2002	/ /			28.28	28.28	1.00
			02262026 BARDOLIWALA, J RHCA	422-66-2002	/ /			7.58	7.58	1.00
			02262026 BARDOLIWALA, J RHCA	401-06-2002	/ /			11.36	11.36	1.00
			02262026 BEHNKE, P RHCA	401-95-2002	/ /			1.74	1.74	1.00
			02262026 BEHNKE, P RHCA	401-95-2002	/ /			15.67	15.67	1.00
			02262026 BENCOMO, B RHCA	401-95-2002	/ /			12.22	12.22	1.00
			02262026 BENCOMO, B RHCA	401-95-2002	/ /			12.22	12.22	1.00
			02262026 BILYEU, L RHCA	634-32-2002	/ /			2.28	2.28	1.00
			02262026 BILYEU, L RHCA	634-32-2005	/ /			1.71	1.71	1.00
			02262026 BILYEU, L RHCA	634-32-2002	/ /			11.41	11.41	1.00
			02262026 BROWN, A RHCA	634-32-2002	/ /			12.83	12.83	1.00
			02262026 BROWN, A RHCA	634-32-2002	/ /			2.57	2.57	1.00
			02262026 BUNDRANT, S RHCA	401-95-2002	/ /			2.70	2.70	1.00
			02262026 BUNDRANT, S RHCA	401-95-2005	/ /			.02	.02	1.00
			02262026 BUNDRANT, S RHCA	401-95-2002	/ /			24.31	24.31	1.00
			02262026 CARSON, E RHCA	402-50-2002	/ /			14.08	14.08	1.00

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02262026 CARSON, E RHCA	405-67-2002	/ /			3.52	3.52	1.00	
			02262026 CARSON, K RHCA	402-50-2002	/ /			20.53	20.53	1.00	
			02262026 CASTILLO, M RHCA	401-01-2002	/ /			13.08	13.08	1.00	
			02262026 CASTILLO, M RHCA	401-01-2002	/ /			3.27	3.27	1.00	
			02262026 CATTELAIN, A RHCA	401-04-2002	/ /			10.09	10.09	1.00	
			02262026 CATTELAIN, A RHCA	401-04-2002	/ /			4.33	4.33	1.00	
			02262026 CHAVEZ, I RHCA	634-32-2002	/ /			1.97	1.97	1.00	
			02262026 CHAVEZ, I RHCA	634-32-2005	/ /			.98	.98	1.00	
			02262026 CHAVEZ, I RHCA	634-32-2002	/ /			12.45	12.45	1.00	
			02262026 CHAVEZ, J RHCA	402-50-2002	/ /			18.98	18.98	1.00	
			02262026 CHAVEZ, J RHCA	402-50-2002	/ /			2.71	2.71	1.00	
			02262026 CHERRY, C RHCA	634-32-2002	/ /			7.21	7.21	1.00	
			02262026 CHERRY, C RHCA	634-32-2002	/ /			10.09	10.09	1.00	
			02262026 CROM, N RHCA	634-32-2002	/ /			16.22	16.22	1.00	
			02262026 CROM, N RHCA	634-32-2002	/ /			3.24	3.24	1.00	
			02262026 EVANS, J RHCA	402-50-2002	/ /			3.16	3.16	1.00	
			02262026 EVANS, J RHCA	402-50-2002	/ /			12.64	12.64	1.00	
			02262026 FAULKNER, N RHCA	402-50-2002	/ /			14.96	14.96	1.00	
			02262026 FAULKNER, N RHCA	402-50-2002	/ /			2.14	2.14	1.00	
			02262026 FLORES, P RHCA	401-09-2002	/ /			27.73	27.73	1.00	
			02262026 GARCIA, C RHCA	422-66-2002	/ /			10.20	10.20	1.00	
			02262026 GARCIA, C RHCA	401-06-2002	/ /			15.31	15.31	1.00	
			02262026 GARCIA, E RHCA	401-09-2002	/ /			13.46	13.46	1.00	
			02262026 GARCIA, E RHCA	401-09-2002	/ /			1.41	1.41	1.00	
			02262026 GARCIA, E RHCA	401-09-2005	/ /			1.66	1.66	1.00	
			02262026 GODFREY, J RHCA	401-07-2002	/ /			2.49	2.49	1.00	
			02262026 GODFREY, J RHCA	401-07-2002	/ /			16.46	16.46	1.00	
			02262026 GREGORY, J RHCA	402-50-2002	/ /			12.26	12.26	1.00	
			02262026 GREGORY, J RHCA	402-50-2002	/ /			4.09	4.09	1.00	
			02262026 GUTIERREZ, L RHCA	401-09-2002	/ /			2.89	2.89	1.00	
			02262026 GUTIERREZ, L RHCA	401-09-2002	/ /			11.85	11.85	1.00	
			02262026 HAYES, K RHCA	401-08-2002	/ /			14.21	14.21	1.00	
			02262026 HAYES, K RHCA	401-08-2002	/ /			2.26	2.26	1.00	
			02262026 HEARN, M RHCA	401-02-2002	/ /			14.95	14.95	1.00	
			02262026 HERNANDEZ, J RHCA	401-09-2002	/ /			3.39	3.39	1.00	
			02262026 HERNANDEZ, J RHCA	401-09-2002	/ /			8.12	8.12	1.00	
			02262026 HERNANDEZ, J RHCA	401-09-2005	/ /			3.12	3.12	1.00	
			02262026 HOLLY, J RHCA	401-07-2002	/ /			3.13	3.13	1.00	
			02262026 HOLLY, J RHCA	401-07-2002	/ /			14.15	14.15	1.00	
			02262026 HUSTON, M RHCA	401-06-2001	/ /			29.46	29.46	1.00	
			02262026 JONES, S RHCA	401-00-2001	/ /			10.12	10.12	1.00	
			02262026 KEE, C RHCA	401-08-2002	/ /			1.40	1.40	1.00	
			02262026 KEE, C RHCA	401-08-2002	/ /			12.61	12.61	1.00	
			02262026 LOVE, P RHCA	401-01-2002	/ /			32.17	32.17	1.00	
			02262026 LUCERO, A RHCA	402-50-2002	/ /			2.07	2.07	1.00	
			02262026 LUCERO, A RHCA	402-50-2002	/ /			14.48	14.48	1.00	
			02262026 LUCERO, R RHCA	401-09-2002	/ /			23.24	23.24	1.00	
			02262026 LUCERO, S RHCA	509-38-2002	/ /			23.24	23.24	1.00	
			02262026 LUNSFORD, K RHCA	634-32-2002	/ /			11.26	11.26	1.00	
			02262026 LUNSFORD, K RHCA	634-32-2002	/ /			3.75	3.75	1.00	
			02262026 LUNSFORD, K RHCA	634-32-2005	/ /			3.38	3.38	1.00	
			02262026 MCILRATH, N RHCA	401-09-2005	/ /			1.22	1.22	1.00	
			02262026 MCILRATH, N RHCA	401-09-2002	/ /			13.41	13.41	1.00	
			02262026 MIRANDA, D RHCA	401-01-2002	/ /			1.76	1.76	1.00	
			02262026 MIRANDA, D RHCA	401-01-2002	/ /			15.83	15.83	1.00	
			02262026 MONTENEGRO, E RHCA	401-06-2002	/ /			16.84	16.84	1.00	
			02262026 MONTENEGRO, E RHCA	422-66-2002	/ /			11.23	11.23	1.00	
			02262026 MONTOYA, A RHCA	401-09-2005	/ /			2.65	2.65	1.00	
			02262026 MONTOYA, A RHCA	401-09-2002	/ /			1.25	1.25	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02262026 MONTOYA, A RHCA	401-09-2002	/ /			11.25	11.25	1.00	
			02262026 MORA, N RHCA	401-06-2002	/ /			1.51	1.51	1.00	
			02262026 MORA, N RHCA	401-06-2002	/ /			13.55	13.55	1.00	
			02262026 MURATI, P RHCA	401-09-2005	/ /			3.20	3.20	1.00	
			02262026 MURATI, P RHCA	401-09-2002	/ /			2.47	2.47	1.00	
			02262026 MURATI, P RHCA	401-09-2002	/ /			9.91	9.91	1.00	
			02262026 NEELEY, J RHCA	401-06-2002	/ /			1.68	1.68	1.00	
			02262026 NEELEY, J RHCA	401-06-2002	/ /			15.07	15.07	1.00	
			02262026 NEELEY, W RHCA	405-67-2002	/ /			5.72	5.72	1.00	
			02262026 NEELEY, W RHCA	402-50-2002	/ /			22.86	22.86	1.00	
			02262026 NIEVES, S RHCA	401-09-2002	/ /			2.56	2.56	1.00	
			02262026 NIEVES, S RHCA	401-09-2005	/ /			2.23	2.23	1.00	
			02262026 NIEVES, S RHCA	401-09-2002	/ /			10.31	10.31	1.00	
			02262026 PENA, J RHCA	401-95-2002	/ /			36.03	36.03	1.00	
			02262026 REED, J RHCA	405-67-2002	/ /			3.55	3.55	1.00	
			02262026 REED, J RHCA	401-02-2002	/ /			12.25	12.25	1.00	
			02262026 RODRIGUEZ, C RHCA	401-07-2002	/ /			29.23	29.23	1.00	
			02262026 SCHMIDT, J RHCA	401-09-2002	/ /			9.28	9.28	1.00	
			02262026 SCHMIDT, J RHCA	401-09-2005	/ /			6.15	6.15	1.00	
			02262026 SCHMIDT, J RHCA	401-09-2002	/ /			1.04	1.04	1.00	
			02262026 SEGURA, V RHCA	510-37-2002	/ /			1.91	1.91	1.00	
			02262026 SEGURA, V RHCA	510-37-2002	/ /			17.23	17.23	1.00	
			02262026 SHETTER, R RHCA	402-50-2002	/ /			8.74	8.74	1.00	
			02262026 SHETTER, R RHCA	402-50-2002	/ /			8.75	8.75	1.00	
			02262026 SMITH, S RHCA	402-50-2002	/ /			2.21	2.21	1.00	
			02262026 SMITH, S RHCA	402-50-2002	/ /			15.47	15.47	1.00	
			02262026 SOPKOWIAK, T RHCA	401-04-2002	/ /			29.23	29.23	1.00	
			02262026 SPENCER, B RHCA	401-08-2002	/ /			22.65	22.65	1.00	
			02262026 SPENCER, B RHCA	401-08-2002	/ /			2.52	2.52	1.00	
			02262026 STANLEY, J RHCA	634-32-2002	/ /			2.97	2.97	1.00	
			02262026 STANLEY, J RHCA	634-32-2005	/ /			5.35	5.35	1.00	
			02262026 STANLEY, J RHCA	634-32-2002	/ /			9.50	9.50	1.00	
			02262026 STEELE, C RHCA	634-32-2002	/ /			10.14	10.14	1.00	
			02262026 STEELE, C RHCA	634-32-2005	/ /			3.21	3.21	1.00	
			02262026 STEELE, C RHCA	634-32-2002	/ /			1.60	1.60	1.00	
			02262026 THOMPSON, F RHCA	401-08-2002	/ /			17.16	17.16	1.00	
			02262026 TORREZ, C RHCA	634-32-2002	/ /			8.83	8.83	1.00	
			02262026 TORREZ, C RHCA	634-32-2002	/ /			18.23	18.23	1.00	
			02262026 TURNER, J RHCA	634-32-2002	/ /			13.32	13.32	1.00	
			02262026 VAUGHN, A RHCA	401-01-2002	/ /			55.77	55.77	1.00	
			02262026 WALTERS, R RHCA	402-50-2002	/ /			14.01	14.01	1.00	
			02262026 WALTERS, R RHCA	402-50-2002	/ /			2.00	2.00	1.00	
			02262026 WHITEHEAD, A RHCA	401-04-2001	/ /			30.77	30.77	1.00	
			02262026 WHITNEY, E RHCA	634-32-2005	/ /			2.80	2.80	1.00	
			02262026 WHITNEY, E RHCA	634-32-2002	/ /			9.95	9.95	1.00	
			02262026 WHITNEY, E RHCA	634-32-2002	/ /			3.11	3.11	1.00	
			02262026 WHITNEY, K RHCA	401-01-2002	/ /			24.75	24.75	1.00	
			02262026 WILLIAMS, R RHCA	629-03-2002	/ /			31.78	31.78	1.00	
			02262026 WOMACK, V RHCA	401-06-2002	/ /			16.90	16.90	1.00	
			02262026 WOMACK, V RHCA	422-66-2002	/ /			11.26	11.26	1.00	
			02262026 WYATT, R RHCA	401-09-2002	/ /			2.37	2.37	1.00	
			02262026 WYATT, R RHCA	401-09-2002	/ /			10.96	10.96	1.00	
			02262026 WYATT, R RHCA	401-09-2005	/ /			1.55	1.55	1.00	
			02262026 YAW, L RHCA	634-32-2002	/ /			4.60	4.60	1.00	
			02262026 YAW, L RHCA	634-32-2002	/ /			13.79	13.79	1.00	
			02262026 ZEPEDA, C RHCA	401-04-2002	/ /			4.06	4.06	1.00	
			02262026 ZEPEDA, C RHCA	401-04-2002	/ /			9.48	9.48	1.00	
			02262026 ZEPEDA, M RHCA	401-01-2002	/ /			23.24	23.24	1.00	
			02262026 ACKERMAN, A RHCAMATCH	401-06-2662	/ /			16.81	16.81	1.00	

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02262026 ACKERMAN, A RHCAMATCH	401-06-2662	/ /			11.21	11.21	1.00	
			02262026 ALVAREZ GOMEZ, H RHCAMA	401-09-2662	/ /			2.88	2.88	1.00	
			02262026 ALVAREZ GOMEZ, H RHCAMA	401-09-2662	/ /			4.10	4.10	1.00	
			02262026 ALVAREZ GOMEZ, H RHCAMA	401-09-2662	/ /			26.08	26.08	1.00	
			02262026 ANDERSON, S RHCAMATCH	634-32-2662	/ /			20.05	20.05	1.00	
			02262026 ANDERSON, S RHCAMATCH	634-32-2662	/ /			6.26	6.26	1.00	
			02262026 ANDERSON, S RHCAMATCH	634-32-2662	/ /			9.40	9.40	1.00	
			02262026 ARMIJO, C RHCAMATCH	401-04-2662	/ /			6.89	6.89	1.00	
			02262026 ARMIJO, C RHCAMATCH	401-04-2662	/ /			27.54	27.54	1.00	
			02262026 ARMIJO, E RHCAMATCH	401-02-2662	/ /			65.51	65.51	1.00	
			02262026 ATWELL, M RHCAMATCH	634-32-2662	/ /			64.39	64.39	1.00	
			02262026 ATWELL, S RHCAMATCH	401-02-2662	/ /			3.24	3.24	1.00	
			02262026 ATWELL, S RHCAMATCH	401-02-2662	/ /			29.18	29.18	1.00	
			02262026 ATWELL, T RHCAMATCH	629-03-2662	/ /			56.56	56.56	1.00	
			02262026 BARDOLIWALA, J RHCAMATC	422-66-2662	/ /			15.16	15.16	1.00	
			02262026 BARDOLIWALA, J RHCAMATC	401-06-2662	/ /			22.73	22.73	1.00	
			02262026 BEHNKE, P RHCAMATCH	401-95-2662	/ /			3.48	3.48	1.00	
			02262026 BEHNKE, P RHCAMATCH	401-95-2662	/ /			31.33	31.33	1.00	
			02262026 BENCOMO, B RHCAMATCH	401-95-2662	/ /			24.45	24.45	1.00	
			02262026 BENCOMO, B RHCAMATCH	401-95-2662	/ /			24.44	24.44	1.00	
			02262026 BILYEU, L RHCAMATCH	634-32-2662	/ /			4.56	4.56	1.00	
			02262026 BILYEU, L RHCAMATCH	634-32-2662	/ /			3.43	3.43	1.00	
			02262026 BILYEU, L RHCAMATCH	634-32-2662	/ /			22.81	22.81	1.00	
			02262026 BROWN, A RHCAMATCH	634-32-2662	/ /			25.67	25.67	1.00	
			02262026 BROWN, A RHCAMATCH	634-32-2662	/ /			5.13	5.13	1.00	
			02262026 BUNDRANT, S RHCAMATCH	401-95-2662	/ /			5.41	5.41	1.00	
			02262026 BUNDRANT, S RHCAMATCH	401-95-2662	/ /			.03	.03	1.00	
			02262026 BUNDRANT, S RHCAMATCH	401-95-2662	/ /			48.63	48.63	1.00	
			02262026 CARSON, E RHCAMATCH	402-50-2662	/ /			28.16	28.16	1.00	
			02262026 CARSON, E RHCAMATCH	405-67-2662	/ /			7.04	7.04	1.00	
			02262026 CARSON, K RHCAMATCH	402-50-2662	/ /			41.07	41.07	1.00	
			02262026 CASTILLO, M RHCAMATCH	401-01-2662	/ /			26.16	26.16	1.00	
			02262026 CASTILLO, M RHCAMATCH	401-01-2662	/ /			6.54	6.54	1.00	
			02262026 CATTELAINE, A RHCAMATCH	401-04-2662	/ /			20.19	20.19	1.00	
			02262026 CATTELAINE, A RHCAMATCH	401-04-2662	/ /			8.65	8.65	1.00	
			02262026 CHAVEZ, I RHCAMATCH	634-32-2662	/ /			3.93	3.93	1.00	
			02262026 CHAVEZ, I RHCAMATCH	634-32-2662	/ /			1.97	1.97	1.00	
			02262026 CHAVEZ, I RHCAMATCH	634-32-2662	/ /			24.90	24.90	1.00	
			02262026 CHAVEZ, J RHCAMATCH	402-50-2662	/ /			37.96	37.96	1.00	
			02262026 CHAVEZ, J RHCAMATCH	402-50-2662	/ /			5.42	5.42	1.00	
			02262026 CHERRY, C RHCAMATCH	634-32-2662	/ /			14.41	14.41	1.00	
			02262026 CHERRY, C RHCAMATCH	634-32-2662	/ /			20.18	20.18	1.00	
			02262026 CROM, N RHCAMATCH	634-32-2662	/ /			32.44	32.44	1.00	
			02262026 CROM, N RHCAMATCH	634-32-2662	/ /			6.49	6.49	1.00	
			02262026 EVANS, J RHCAMATCH	402-50-2662	/ /			6.32	6.32	1.00	
			02262026 EVANS, J RHCAMATCH	402-50-2662	/ /			25.27	25.27	1.00	
			02262026 FAULKNER, N RHCAMATCH	402-50-2662	/ /			29.92	29.92	1.00	
			02262026 FAULKNER, N RHCAMATCH	402-50-2662	/ /			4.28	4.28	1.00	
			02262026 FLORES, P RHCAMATCH	401-09-2662	/ /			55.46	55.46	1.00	
			02262026 GARCIA, C RHCAMATCH	422-66-2662	/ /			20.41	20.41	1.00	
			02262026 GARCIA, C RHCAMATCH	401-06-2662	/ /			30.62	30.62	1.00	
			02262026 GARCIA, E RHCAMATCH	401-09-2662	/ /			26.91	26.91	1.00	
			02262026 GARCIA, E RHCAMATCH	401-09-2662	/ /			2.81	2.81	1.00	
			02262026 GARCIA, E RHCAMATCH	401-09-2662	/ /			3.34	3.34	1.00	
			02262026 GODFREY, J RHCAMATCH	401-07-2662	/ /			4.97	4.97	1.00	
			02262026 GODFREY, J RHCAMATCH	401-07-2662	/ /			32.93	32.93	1.00	
			02262026 GREGORY, J RHCAMATCH	402-50-2662	/ /			24.52	24.52	1.00	
			02262026 GREGORY, J RHCAMATCH	402-50-2662	/ /			8.18	8.18	1.00	
			02262026 GUTIERREZ, L RHCAMATCH	401-09-2662	/ /			5.78	5.78	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02262026 GUTIERREZ, L RHCAMATCH	401-09-2662	/ /			23.70	23.70	1.00	
			02262026 HAYES, K RHCAMATCH	401-08-2662	/ /			28.41	28.41	1.00	
			02262026 HAYES, K RHCAMATCH	401-08-2662	/ /			4.53	4.53	1.00	
			02262026 HEARN, M RHCAMATCH	401-02-2662	/ /			29.90	29.90	1.00	
			02262026 HERNANDEZ, J RHCAMATCH	401-09-2662	/ /			6.79	6.79	1.00	
			02262026 HERNANDEZ, J RHCAMATCH	401-09-2662	/ /			16.24	16.24	1.00	
			02262026 HERNANDEZ, J RHCAMATCH	401-09-2662	/ /			6.22	6.22	1.00	
			02262026 HOLLY, J RHCAMATCH	401-07-2662	/ /			6.26	6.26	1.00	
			02262026 HOLLY, J RHCAMATCH	401-07-2662	/ /			28.30	28.30	1.00	
			02262026 HUSTON, M RHCAMATCH	401-06-2662	/ /			58.91	58.91	1.00	
			02262026 JONES, S RHCAMATCH	401-00-2662	/ /			20.23	20.23	1.00	
			02262026 KEE, C RHCAMATCH	401-08-2662	/ /			2.80	2.80	1.00	
			02262026 KEE, C RHCAMATCH	401-08-2662	/ /			25.22	25.22	1.00	
			02262026 LOVE, P RHCAMATCH	401-01-2662	/ /			64.34	64.34	1.00	
			02262026 LUCERO, A RHCAMATCH	402-50-2662	/ /			4.14	4.14	1.00	
			02262026 LUCERO, A RHCAMATCH	402-50-2662	/ /			28.95	28.95	1.00	
			02262026 LUCERO, R RHCAMATCH	401-09-2662	/ /			46.48	46.48	1.00	
			02262026 LUCERO, S RHCAMATCH	509-38-2662	/ /			46.48	46.48	1.00	
			02262026 LUNSFORD, K RHCAMATCH	634-32-2662	/ /			22.52	22.52	1.00	
			02262026 LUNSFORD, K RHCAMATCH	634-32-2662	/ /			7.51	7.51	1.00	
			02262026 LUNSFORD, K RHCAMATCH	634-32-2662	/ /			6.75	6.75	1.00	
			02262026 MCILRATH, N RHCAMATCH	401-09-2662	/ /			2.43	2.43	1.00	
			02262026 MCILRATH, N RHCAMATCH	401-09-2662	/ /			26.82	26.82	1.00	
			02262026 MIRANDA, D RHCAMATCH	401-01-2662	/ /			3.52	3.52	1.00	
			02262026 MIRANDA, D RHCAMATCH	401-01-2662	/ /			31.67	31.67	1.00	
			02262026 MONTENEGRO, E RHCAMATCH	401-06-2662	/ /			33.69	33.69	1.00	
			02262026 MONTENEGRO, E RHCAMATCH	422-66-2662	/ /			22.46	22.46	1.00	
			02262026 MONTOYA, A RHCAMATCH	401-09-2662	/ /			5.29	5.29	1.00	
			02262026 MONTOYA, A RHCAMATCH	401-09-2662	/ /			2.51	2.51	1.00	
			02262026 MONTOYA, A RHCAMATCH	401-09-2662	/ /			22.50	22.50	1.00	
			02262026 MORA, N RHCAMATCH	401-06-2662	/ /			3.01	3.01	1.00	
			02262026 MORA, N RHCAMATCH	401-06-2662	/ /			27.12	27.12	1.00	
			02262026 MURATI, P RHCAMATCH	401-09-2662	/ /			6.41	6.41	1.00	
			02262026 MURATI, P RHCAMATCH	401-09-2662	/ /			4.93	4.93	1.00	
			02262026 MURATI, P RHCAMATCH	401-09-2662	/ /			19.81	19.81	1.00	
			02262026 NEELEY, J RHCAMATCH	401-06-2662	/ /			3.35	3.35	1.00	
			02262026 NEELEY, J RHCAMATCH	401-06-2662	/ /			30.15	30.15	1.00	
			02262026 NEELEY, W RHCAMATCH	405-67-2662	/ /			11.43	11.43	1.00	
			02262026 NEELEY, W RHCAMATCH	402-50-2662	/ /			45.73	45.73	1.00	
			02262026 NIEVES, S RHCAMATCH	401-09-2662	/ /			5.12	5.12	1.00	
			02262026 NIEVES, S RHCAMATCH	401-09-2662	/ /			4.47	4.47	1.00	
			02262026 NIEVES, S RHCAMATCH	401-09-2662	/ /			20.62	20.62	1.00	
			02262026 PENA, J RHCAMATCH	401-95-2662	/ /			72.06	72.06	1.00	
			02262026 REED, J RHCAMATCH	405-67-2662	/ /			7.11	7.11	1.00	
			02262026 REED, J RHCAMATCH	401-02-2662	/ /			24.48	24.48	1.00	
			02262026 RODRIGUEZ, C RHCAMATCH	401-07-2662	/ /			58.46	58.46	1.00	
			02262026 SCHMIDT, J RHCAMATCH	401-09-2662	/ /			18.57	18.57	1.00	
			02262026 SCHMIDT, J RHCAMATCH	401-09-2662	/ /			12.30	12.30	1.00	
			02262026 SCHMIDT, J RHCAMATCH	401-09-2662	/ /			2.07	2.07	1.00	
			02262026 SHETTER, R RHCAMATCH	402-50-2662	/ /			17.49	17.49	1.00	
			02262026 SHETTER, R RHCAMATCH	402-50-2662	/ /			17.49	17.49	1.00	
			02262026 SMITH, S RHCAMATCH	402-50-2662	/ /			4.42	4.42	1.00	
			02262026 SMITH, S RHCAMATCH	402-50-2662	/ /			30.95	30.95	1.00	
			02262026 SOPKOWIAK, T RHCAMATCH	401-04-2662	/ /			58.46	58.46	1.00	
			02262026 SPENCER, B RHCAMATCH	401-08-2662	/ /			45.32	45.32	1.00	
			02262026 SPENCER, B RHCAMATCH	401-08-2662	/ /			5.03	5.03	1.00	
			02262026 STANLEY, J RHCAMATCH	634-32-2662	/ /			5.94	5.94	1.00	
			02262026 STANLEY, J RHCAMATCH	634-32-2662	/ /			10.69	10.69	1.00	
			02262026 STANLEY, J RHCAMATCH	634-32-2662	/ /			19.00	19.00	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02262026 STEELE, C RHCAMATCH	634-32-2662	/ /			20.29	20.29	1.00	
			02262026 STEELE, C RHCAMATCH	634-32-2662	/ /			6.41	6.41	1.00	
			02262026 STEELE, C RHCAMATCH	634-32-2662	/ /			3.20	3.20	1.00	
			02262026 THOMPSON, K RHCAMATCH	401-08-2662	/ /			34.32	34.32	1.00	
			02262026 TORREZ, C RHCAMATCH	634-32-2662	/ /			17.66	17.66	1.00	
			02262026 TORREZ, C RHCAMATCH	634-32-2662	/ /			36.45	36.45	1.00	
			02262026 TURNER, J RHCAMATCH	634-32-2662	/ /			26.64	26.64	1.00	
			02262026 VAUGHN, A RHCAMATCH	401-01-2662	/ /			111.54	111.54	1.00	
			02262026 WALTERS, R RHCAMATCH	402-50-2662	/ /			28.03	28.03	1.00	
			02262026 WALTERS, R RHCAMATCH	402-50-2662	/ /			4.00	4.00	1.00	
			02262026 WHITEHEAD, A RHCAMATCH	401-04-2662	/ /			61.54	61.54	1.00	
			02262026 WHITNEY, E RHCAMATCH	634-32-2662	/ /			5.60	5.60	1.00	
			02262026 WHITNEY, E RHCAMATCH	634-32-2662	/ /			19.91	19.91	1.00	
			02262026 WHITNEY, E RHCAMATCH	634-32-2662	/ /			6.22	6.22	1.00	
			02262026 WHITNEY, K RHCAMATCH	401-01-2662	/ /			49.51	49.51	1.00	
			02262026 WILLIAMS, R RHCAMATCH	629-03-2662	/ /			63.56	63.56	1.00	
			02262026 WOMACK, V RHCAMATCH	401-06-2662	/ /			33.79	33.79	1.00	
			02262026 WOMACK, V RHCAMATCH	422-66-2662	/ /			22.53	22.53	1.00	
			02262026 WYATT, R RHCAMATCH	401-09-2662	/ /			4.74	4.74	1.00	
			02262026 WYATT, R RHCAMATCH	401-09-2662	/ /			21.91	21.91	1.00	
			02262026 WYATT, R RHCAMATCH	401-09-2662	/ /			3.11	3.11	1.00	
			02262026 YAW, L RHCAMATCH	634-32-2662	/ /			9.19	9.19	1.00	
			02262026 YAW, L RHCAMATCH	634-32-2662	/ /			27.59	27.59	1.00	
			02262026 ZEPEDA, C RHCAMATCH	401-04-2662	/ /			8.12	8.12	1.00	
			02262026 ZEPEDA, C RHCAMATCH	401-04-2662	/ /			18.96	18.96	1.00	
			02262026 ZEPEDA, M RHCAMATCH	401-01-2662	/ /			46.47	46.47	1.00	
			02262026 SEGURA, V RHCAMATCH	510-37-2662	/ /			3.83	3.83	1.00	
			02262026 SEGURA, V RHCAMATCH	510-37-2662	/ /			34.45	34.45	1.00	
									34.45	1.00	
PROPERTY ASSESSMENTS	407.08	DETENTION	615.61	DISPATCH	776.39						
OFFICE OF COUNTY CLERK	315.52	FACILITIES MANAGEMENT	228.47	EMERGENCY MGMT SERVICE	180.18						
REAPPRAISAL FUND	120.83	FINANCE DEPARTMENT	314.74	ROAD	588.44						
LANDFILL	38.37	ADMINISTRATION	509.62	TREASURERS	196.38						
LAW ENFORCEMENT	218.44	COMMISSIONERS	30.35	DWI DISTRIBUTION FUND	69.72						
DWI GRANT FUND	57.42										

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
03 R134353		NM RETIREE HEALTH CARE AUTHORITY	02262026 APODACA, V RHCA	401-08-2002	2262026ENHA	03/04/2026		3.61	3.61	1.00	
	1066.77		02262026 APODACA, V RHCA	401-08-2005	/ /			1.63	1.63	1.00	
	03/06/2026		02262026 APODACA, V RHCA	401-08-2002	/ /			28.89	28.89	1.00	
			02262026 BLOMQUIST, J RHCA	401-08-2002	/ /			18.55	18.55	1.00	
			02262026 BLOMQUIST, J RHCA	401-08-2005	/ /			6.96	6.96	1.00	
			02262026 BLOMQUIST, J RHCA	401-08-2002	/ /			2.32	2.32	1.00	
			02262026 DE VLAEMINCK, T RHCA	401-08-2002	/ /			21.27	21.27	1.00	
			02262026 DE VLAEMINCK, T RHCA	401-08-2002	/ /			2.66	2.66	1.00	
			02262026 DE VLAEMINCK, T RHCA	401-08-2005	/ /			.80	.80	1.00	
			02262026 GONZALEZ-FRAZIER, S RHC	401-08-2002	/ /			7.05	7.05	1.00	
			02262026 GONZALEZ-FRAZIER, S RHC	401-08-2002	/ /			12.46	12.46	1.00	
			02262026 GONZALEZ-FRAZIER, S RHC	401-08-2005	/ /			5.96	5.96	1.00	
			02262026 HARRISON, D RHCA	401-08-2002	/ /			23.07	23.07	1.00	
			02262026 HARRISON, D RHCA	401-08-2002	/ /			2.53	2.53	1.00	
			02262026 HARRISON, D RHCA	401-08-2005	/ /			1.42	1.42	1.00	
			02262026 MADDEN, M RHCA	401-08-2002	/ /			14.92	14.92	1.00	
			02262026 MADDEN, M RHCA	401-08-2005	/ /			8.42	8.42	1.00	
			02262026 MADDEN, M RHCA	401-08-2002	/ /			2.13	2.13	1.00	
			02262026 MARIN, J RHCA	401-08-2002	/ /			6.61	6.61	1.00	
			02262026 MARIN, J RHCA	401-08-2005	/ /			2.98	2.98	1.00	
			02262026 MARIN, J RHCA	401-08-2002	/ /			20.14	20.14	1.00	
			02262026 MARIN, R RHCA	401-08-2005	/ /			2.82	2.82	1.00	
			02262026 MARIN, R RHCA	401-08-2002	/ /			21.51	21.51	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02262026 MARIN, R RHCA	401-08-2002	/ /			2.69	2.69	1.00	
			02262026 MENDIETA, R RHCA	401-08-2002	/ /			10.20	10.20	1.00	
			02262026 MONTOYA, R RHCA	401-08-2002	/ /			4.67	4.67	1.00	
			02262026 MONTOYA, R RHCA	401-08-2002	/ /			24.92	24.92	1.00	
			02262026 TREJO, J RHCA	401-08-2002	/ /			32.35	32.35	1.00	
			02262026 ZAGORSKI, A RHCA	401-08-2005	/ /			6.12	6.12	1.00	
			02262026 ZAGORSKI, A RHCA	401-08-2002	/ /			18.93	18.93	1.00	
			02262026 ZAGORSKI, A RHCA	401-08-2002	/ /			7.28	7.28	1.00	
			02262026 ZAVALA, Z RHCA	401-08-2002	/ /			18.90	18.90	1.00	
			02262026 ZAVALA, Z RHCA	401-08-2005	/ /			2.69	2.69	1.00	
			02262026 ZAVALA, Z RHCA	401-08-2002	/ /			8.14	8.14	1.00	
			02262026 APODACA, V RHCAMATCH	401-08-2662	/ /			7.22	7.22	1.00	
			02262026 APODACA, V RHCAMATCH	401-08-2662	/ /			3.26	3.26	1.00	
			02262026 APODACA, V RHCAMATCH	401-08-2662	/ /			57.79	57.79	1.00	
			02262026 BLOMQUIST, J RHCAMATCH	401-08-2662	/ /			37.11	37.11	1.00	
			02262026 BLOMQUIST, J RHCAMATCH	401-08-2662	/ /			13.91	13.91	1.00	
			02262026 BLOMQUIST, J RHCAMATCH	401-08-2662	/ /			4.64	4.64	1.00	
			02262026 DE VLAEMINCK, T RHCAMAT	401-08-2662	/ /			42.55	42.55	1.00	
			02262026 DE VLAEMINCK, T RHCAMAT	401-08-2662	/ /			5.32	5.32	1.00	
			02262026 DE VLAEMINCK, T RHCAMAT	401-08-2662	/ /			1.59	1.59	1.00	
			02262026 GONZALEZ-FRAZIER, S RHC	401-08-2662	/ /			14.11	14.11	1.00	
			02262026 GONZALEZ-FRAZIER, S RHC	401-08-2662	/ /			24.92	24.92	1.00	
			02262026 GONZALEZ-FRAZIER, S RHC	401-08-2662	/ /			11.91	11.91	1.00	
			02262026 HARRISON, D RHCAMATCH	401-08-2662	/ /			46.13	46.13	1.00	
			02262026 HARRISON, D RHCAMATCH	401-08-2662	/ /			5.06	5.06	1.00	
			02262026 HARRISON, D RHCAMATCH	401-08-2662	/ /			2.84	2.84	1.00	
			02262026 MADDEN, M RHCAMATCH	401-08-2662	/ /			29.83	29.83	1.00	
			02262026 MADDEN, M RHCAMATCH	401-08-2662	/ /			16.85	16.85	1.00	
			02262026 MADDEN, M RHCAMATCH	401-08-2662	/ /			4.26	4.26	1.00	
			02262026 MARIN, J RHCAMATCH	401-08-2662	/ /			13.22	13.22	1.00	
			02262026 MARIN, J RHCAMATCH	401-08-2662	/ /			5.95	5.95	1.00	
			02262026 MARIN, J RHCAMATCH	401-08-2662	/ /			40.28	40.28	1.00	
			02262026 MARIN, R RHCAMATCH	401-08-2662	/ /			5.64	5.64	1.00	
			02262026 MARIN, R RHCAMATCH	401-08-2662	/ /			43.01	43.01	1.00	
			02262026 MARIN, R RHCAMATCH	401-08-2662	/ /			5.38	5.38	1.00	
			02262026 MENDIETA, R RHCAMATCH	401-08-2662	/ /			20.40	20.40	1.00	
			02262026 MONTOYA, R RHCAMATCH	401-08-2662	/ /			9.34	9.34	1.00	
			02262026 MONTOYA, R RHCAMATCH	401-08-2662	/ /			49.84	49.84	1.00	
			02262026 TREJO, J RHCAMATCH	401-08-2662	/ /			64.70	64.70	1.00	
			02262026 ZAGORSKI, A RHCAMATCH	401-08-2662	/ /			12.24	12.24	1.00	
			02262026 ZAGORSKI, A RHCAMATCH	401-08-2662	/ /			37.86	37.86	1.00	
			02262026 ZAGORSKI, A RHCAMATCH	401-08-2662	/ /			14.56	14.56	1.00	
			02262026 ZAVALA, Z RHCAMATCH	401-08-2662	/ /			37.78	37.78	1.00	
			02262026 ZAVALA, Z RHCAMATCH	401-08-2662	/ /			5.40	5.40	1.00	
			02262026 ZAVALA, Z RHCAMATCH	401-08-2662	/ /			16.27	16.27	1.00	
			FINANCE/PAYROLL								
			RHCA ENHANCED								
			PD 02/26/2026								

LAW ENFORCEMENT 1066.77

03 R134354	NM STATE TREASURER - PERA	11202025 JONES S PERA	401-00-2001	20251115AD	03/04/2026			38.39	38.39	1.00	
74.20		11202025 JONES S PERA MATCH	401-00-2006	/ /				35.81	35.81	1.00	
03/06/2026		FINANCE/PAYROLL									
		EMPLOYER 03300									
		INVOICE # 20251115ADJ									
		INVOICE DATE: 02/10/2026									

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03	V134361	TRUTH OR CONSEQUENCES MUNICIPAL	UTILITIES @ FAIR BLDG	401-02-2552	3042026-08	03/04/2026		583.87	583.87	1.00
	3052.43		ACCT # 3013-09675-00							
	03/06/2026		UTILITIES @ FAIR BLDG	401-02-2552	/ /			19.48	19.48	1.00
			ACCT # 3013-09676-00							
			UTILITIES @ FAIR BLDG	401-02-2552	/ /			65.88	65.88	1.00
			ACCOUNT # 3013-12860-00							
			UTILITIES @ FAIR BLDG	401-02-2552	/ /			23.02	23.02	1.00
			ACCOUNT # 3013-12861-00							
			UTILITIES @ FAIR YARD	401-02-2552	/ /			52.72	52.72	1.00
			ACCOUNT # 3013-12862-00							
			UTILITIES @ FAIR BLDG	401-02-2552	/ /			22.26	22.26	1.00
			ACCOUNT # 3013-12863-00							
			UTILITIES @ FAIR YARD	401-02-2552	/ /			145.55	145.55	1.00
			3013-12864-00							
			UTILITIES @ FAIR BLDG	401-02-2552	/ /			585.94	585.94	1.00
			ACCOUNT # 3013-12880-00							
			UTILITIES @ SIERRA CO COMPLEX	401-02-2552	/ /			646.66	646.66	1.00
			ACCT # 3013-25113-00							
			UTILITIES @ SC 855 VAN PATTEN	401-02-2552	/ /			907.05	907.05	1.00
			ACCT # 3131-19890-00							
			FACILITIES							
			SERVICE: 12/30/25-01/29/26							
			INVOICE DATE: 01/30/2026							
FACILITIES MANAGEMENT 3052.43										
03	R134362	AMERICAN LINEN SUPPLY INC.	MONTHLY LINEN CLEANING SERVICE	402-50-2106	1019777	03/04/2026	72622	45.66	45.66	1.00
	174.99		ROAD/FLEET							
	03/06/2026		ACCT # 141436-00000							
			INVOICE # 1019777							
			INVOICE DATE: 03/02/2026							
			MONTHLY LINEN CLEANING SERVICE	402-50-2106	1001868	03/04/2026	72622	43.11	43.11	1.00
			ROAD/FLEET							
			ACCT # 141436-00000							
			INVOICE # 1001868							
			INVOICE DATE: 12/08/2026							
			MONTHLY LINEN CLEANING SERVICE	402-50-2106	977609	03/04/2026	72622	43.11	43.11	1.00
			ACCT # 141436-00000							
			INVOICE # 0977609							
			INVOICE DATE: 08/8/2025							
			MONTHLY LINEN CLEANING SERVICE	402-50-2106	1004909	03/04/2026	72622	43.11	43.11	1.00
			ROAD/FLEET							
			ACCOUNT # 141436-00000							
			INVOICE # 1004909							
			INVOICE DATE: 12/22/2025							
ROAD 174.99										
03	R134363	WNM COMMUNICATIONS	TELEPHONE SERVICE/ WINSTON	425-59-2221	3052026-01	03/05/2026		77.85	77.85	1.00
	77.85		FIRE/EMS							
	03/06/2026		SERVICE: 03/01/26-03/31/26							
			ACCOUNT # 0000015307							
			INVOICE DATE: 03/01/2026							
POVERTY CREEK FIRE 77.85										
03	R134364	QUADIENT FINANCE USA, INC.	POSTAGE FY 2025-2026-	401-07-2220	3052026-08	03/05/2026	72626	29.06	29.06	1.00
	555.01		TREASURER - JANUARY 2026							

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03/06/2026			POSTAGE FY 2026	401-01-2220	/ /			192.84	192.84	1.00
			ADMINISTRATION - JANUARY 2026							
			POSTAGE FY 2026	634-32-2220	/ /			3.70	3.70	1.00
			SCRDA - JANUARY 2026							
			POSTAGE 2026	401-04-2220	/ /			123.69	123.69	1.00
			CLERK - JANUARY 2026							
			POSTAGE 2026	401-06-2220	/ /			7.40	7.40	1.00
			ASSESSOR - JANUARY 2026							
			POSTAGE FY 2026	401-05-2220	/ /			196.84	196.84	1.00
			CLERK/ELECTION - JANUARY 2026							
			POSTAGE FY 2026	401-08-2220	/ /			1.48	1.48	1.00
			SHERIFF - JANUARY 2026							
			ACCOUNT # 7900044080841541							
			INVOICE DATE: 02/01/2026							

TREASURERS	29.06	ADMINISTRATION	192.84	DISPATCH	3.70
OFFICE OF COUNTY CLERK	123.69	PROPERTY ASSESSMENTS	7.40	BUREAU OF ELECTIONS	196.84
LAW ENFORCEMENT	1.48				

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 V134365		GPK MEDIA, LLC	FINANCE ADS FY25/26	401-95-2222	4645-1	02/23/2026	72760	90.84	90.84	1.00
			SCRDA ADS FY25/26	634-32-2222	/ /		72573	30.02	30.02	1.00
03/09/2026			DWI ADS FY25/26	508-39-2222	/ /		72996	25.26	25.26	1.00
			ADMIN PRINT & PUBLISHING FY25/26	401-01-2222	/ /		73037	291.50	291.50	1.00
			INVOICE # 4645							
			INVOICE DATE: 01/30/2026							

FINANCE DEPARTMENT	90.84	DISPATCH	30.02	DWI PROGRAM FEES FUND	25.26
ADMINISTRATION	291.50				

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 R134366		CARASOFT TECHNOLOGY CORPORATION	LINKEDIN LEARNING ANNUAL INVOICE	401-01-3011	55555365	03/03/2026	73192	15443.44	1.00	15443.44
			ADMINISTRATION							
03/09/2026			INVOICE # 55555365							
			INVOICE DATE: 03/31/2026							

ADMINISTRATION	15443.44
----------------	----------

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 R134367		WINDSTREAM	INTERNET FOR ADMINISTRATION	401-01-2333	77403194	03/03/2026		1871.84	1871.84	1.00
			ADMINISTRATION							
03/09/2026			SERVICE: 02/22/2026-03/21/2026							
			ACCOUNT # 219854307							
			INVOICE DATE: 02/22/2026							
			INTERNET @ WINSTON FD	410-74-2221	3042026-02	03/04/2026		82.56	82.56	1.00
			EMS/FIRE WINSTON FD							
			575-743-0052							
			ACCOUNT # 100244938							
			SERVICE: 02/16/2026-03/15/2026							
			INVOICE DATE: 02/18/2026							
			INTERNET @ ROAD DEPARTMENT	402-50-2221	3042026-05	03/04/2026		235.12	235.12	1.00
			ROADS/FLEET							
			SERVICE: 01/17-03/15 2026							
			575-894-6881							
			ACCOUNT # 100290455							
			INVOICE DATE: 02/18/2026							
			INTERNET @ DETENTION	401-09-2221	3042026-07	03/04/2026		510.29	510.29	1.00
			DETENTION 575-894-2537							
			SERVICE: 02/19/2026-03/18/2026							
			ACCOUNT # 100287780							
			INVOICE DATE: 02/20/2026							
			INTERNET FOR MONTICELLO PLACITA	411-78-2221	3052026-10	03/05/2026		319.79	319.79	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			FIRE/EMS MONTICELLO FD 575-743-2146 ACCOUNT # 100245150 INVOICE DATE: 03/06/2026							
ADMINISTRATION	1871.84	WINSTON	82.56	ROAD				235.12		
DETENTION	510.29	MONTICELLO FIRE	319.79							
=====										
03 R134368		THE MASTER'S TOUCH, LLC	BPP	401-06-2220	97722	03/03/2026	72865	710.47	710.47	1.00
	1084.17		ASSESSOR							
	03/09/2026		INVOICE # 97722 INVOICE DATE: 12/12/2026							
			LIVESTOCK	401-06-2220	97721	03/03/2026	72865	373.70	373.70	1.00
			ASSESSOR							
			INVOICE # 97721 INVOICE DATE: 12/12/2026							
PROPERTY ASSESSMENTS	1084.17									
=====										
03 R134369		XEROX CORPORATION	XEROX LEASE AGREEMENT	634-32-2898	24886281	03/03/2026	72564	249.81	249.81	1.00
	249.81		SCRDA							
	03/09/2026		SUMMARY INVOICE: 702801637 SUMMARY CUSTOMER # 727495657 INVOICE # 024886281 CUSTOMER # 726307010 INVOICE DATE: 01/23/2026							
DISPATCH	249.81									
=====										
03 R134370		TDS BROADBAND LLC	INTERNET SERVICE FOR SCRDA	634-32-2221	3032026-01	03/03/2026	72561	.13	.13	1.00
	670.51		SCRDA							
	03/09/2026		SERVICE: 02/25-03/24 2026 ACCOUNT # 014-044-2021 REGISTRATION ID: B8C3-E25A-48BA INVOICE DATE: 02/25/2026							
			INTERNET @ ADMINISTRATION	401-01-2333	3052026-06	03/05/2026		359.66	359.66	1.00
			ADMINISTRATION							
			SERVICE: 02/28/2026-03/27/2026 ACCOUNT # 014-044-1579 CONTROL DATE: 11/09/2021 REGISTRATION ID: 8265-3C7F-BA72 INVOICE DATE: 02/28/2026							
			INTERNET SERVICE FOR SCRDA	634-32-2221	3052026-07	03/05/2026	72561	310.72	310.72	1.00
			SCRDA/SERVICE 02/28-03/27 2026 ACCOUNT # 014-044-1554 CONTROL DATE: 11-08-2021 REGISTRATION ID: 6625-3E58-6592 INVOICE DATE: 02/28/2026							
DISPATCH	310.85	ADMINISTRATION	359.66							
=====										
03 O134371		REGION III EMS CORPORATE ACCOUNT	REGION 3 EMS TRAINING CONFER	634-32-2035	3032026-02	03/03/2026	73186	325.00	325.00	1.00
	325.00		SCRDA/MICHELLE ATWELL							
	03/09/2026		CONFIRMATION ID: #BIY5JXG INVOICE DATE: 02/26/2026							
DISPATCH	325.00									
=====										
03 R134372		SYSTEMS MD LLC	RESTORING ORIGINAL PO BALANCE	634-32-2032	110905	03/03/2026	72510	656.51	656.51	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
INVOICE DATE: 02/25/2026										
MONTICELLO FIRE		16488 95	LAS PALOMAS EMS	13850.00						
03 R134374		INDIGENT HEALTHCARE SOLUTION	PROFESSIONAL SERVICES FY 25/26	406-70-3011	81551	03/03/2026	73001	996.31	996.31	1.00
	03/09/2026		INDIGENT APRIL 2026 INVOICE # 81551 INVOICE DATE: 03/01/2026							
COUNTY INDIGENT CLAIMS		996.31								
03 V134375		ADP, INC.	FY26 PAYROLL SERVICES	401-95-3011	714936126	03/03/2026	72628	458.20	458.20	1.00
	03/09/2026		FINANCE/PAYROLL CLIENT # 3231952 COMPANY CODE 0073-10-EMJ ADVICE DEBIT # 714936126							
FINANCE DEPARTMENT		458.20								
03 V134376		NETWORK INNOVATIONS INC.	SAT PHONE SERVICE DRAW DOWN	426-45-2221	26014469761	03/03/2026	73147	172.00	172.00	1.00
	03/09/2026		FIRE/EMS JAN 1-31 2026							
FIRE ADMINISTRATOR		172.00								
03 O134377		SUN VALLEY, INCORPORATED	PARTS & MATERIALS OPEN PO	402-50-2891	185131/6	03/03/2026	72505	100.63	100.63	1.00
	03/09/2026		ROAD/FLEET CUSTOMER # 3082 INVOICE # 185131/6 INVOICE DATE: 02/25/2026							
			PARTS & MATERIALS OPEN PO	402-50-2891	185214/6	03/04/2026	72505	76.98	76.98	1.00
			ROAD/FLEET CUSTOMER # 3082 INVOICE # 185214/6 INVOICE DATE: 03/03/2026							
ROAD		177.61								
03 R134378		USDA APHIS WILDLIFE SERVICES	PERSONNEL COMPENSATION	403-60-2760	3005567783	03/03/2026	73159	4521.59	4521.59	1.00
	03/09/2026		ADMINISTRATION INVOICE # 3005567783 CUSTOMER # 6009193 INVOICE DATE: 01/05/2026							
FARM AND RANGE		4521.59								
03 R134379		O'REILLY AUTOMOTIVE STORES, INC	PARTS & MATERIALS OPEN PO	402-50-2330	2162-208544	03/03/2026	72497	159.59	159.59	1.00
	03/09/2026		ROAD/FLEET CUSTOMER # 80397 INVOICE # 2162-208544 INVOICE DATE: 02/24/2026							
			PARTS & MATERIALS OPEN PO	402-50-2330	2162-208483	03/03/2026	72497	341.57	341.57	1.00
			ROAD/FLEET CUSTOMER # 80397 INVOICE # 2162-208483 INVOICE DATE: 02/23/2026							
			REAR BRAKE PADS	426-45-2330	2162-208709	03/05/2026	73178	35.60	35.60	1.00
			FRONT BRAKE PADS	426-45-2330	/ /		73178	44.60	44.60	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			CARWASH BRUSHS	426-45-2330	/ /		73178	25.18	12.59	2.00
			CLEANING WIPES	426-45-2330	/ /		73178	23.96	5.99	4.00
			BRAKE CLEANER	426-45-2330	/ /		73178	3.86	3.86	1.00
			SCRDA							
			CUSTOMER # 80397							
			INVOICE # 2162-208709							
			INVOICE DATE: 02/25/2026							
ROAD										
		501.16	FIRE ADMINISTRATOR	133.20						
03 R134380		AT&T	PHONE SERVICE SCRDA	634-32-2221	X02262026	03/03/2026	72563	153.60	153.60	1.00
		153.60	SCRDA							
		03/09/2026	ACCOUNT # 287341779665							
			FOUNDATION ACCOUNT: 63229461							
			INVOICE # 287341779665X02262026							
DISPATCH										
		153.60								
03 R134381		AT&T MOBILITY LLC	SIERRA COUNTY SHERIFF'S OFFICE	401-08-2221	2262026	03/03/2026	72559	1420.11	1420.11	1.00
		1420.11	SHERIFF							
		03/09/2026	ACCOUNT # 287297348629							
			FOUNDATION ACCOUNT: 58861760							
			INVOICE # 287297348629X02262026							
LAW ENFORCEMENT										
		1420.11								
03 R134382		ODP BUSINESS SOLUTIONS, LLC	TOILET PAPER SO/ADMIN	401-02-2225	460195588001	03/03/2026	73160	207.85	41.57	5.00
		756.90	33 GAL BLACK TRASH BAGS	401-02-2225	/ /		73160	165.90	16.59	10.00
		03/09/2026	PAPER TOWELS	401-02-2225	/ /		73160	394.68	65.78	6.00
			DISCOUNT	401-02-2225	/ /		73160	11.53-	11.53-	1.00
			FACILITIES							
			ACCOUNT # 59060234							
			INVOICE # 460195588-001							
			INVOICE DATE: 02/20/2026							
FACILITIES MANAGEMENT										
		756.90								
03 R134383		MARIN, JOSE	EMPLOYEE REIMBURSEMENT	401-08-2441	3032026-03	03/03/2026		55.81	55.81	1.00
		55.81	FINANCE							
		03/09/2026	FOR JOSE MARIN							
LAW ENFORCEMENT										
		55.81								
03 R134384		CUMMINS INC.	GENERATOR MAINTENANCE	634-32-2032	37-260131858	03/03/2026	72519	1088.90	1088.90	1.00
		1088.90	SCRDA							
		03/09/2026	CUSTOMER # 1126677							
			INVOICE # 37-260131858							
			INVOICE DATE: 01/24/2026							
DISPATCH										
		1088.90								
03 R134385		BURSEY & ASSOCIATES, P.C.	WAGE GARNISHMENT	401-08-2002	2262026	03/04/2026		72.51	72.51	1.00
		72.51	D-721-CV-2019-00162	022622026						
		03/09/2026	GARNISHMENT KEE, C							
			PAY DATE: 02/26/2026							
LAW ENFORCEMENT										
		72.51								
03 R134386		VERIZON WIRELESS SERVICES	CELLULAR SERVICE FY25/26	508-39-2221	6135759780	03/04/2026	72679	38.72	38.72	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
03 R134392		GREENWAY LAUNDRY	GREENWAY LAUNDRY	605-86-2877	16	03/04/2026	72524	77.31	77.31	1.00	
	77.31		DETENTION								
	03/09/2026		INVOICE # 16								
			INVOICE DATE: 02/27/2026								
CORRECTION FEES		77.31									
03 R134393		RY CONSTRUCTION, LLC	CONCRETE WORK CHANGE ORDER	425-59-2900	3042026-09	03/04/2026	72823	24538.70			
	24538.70		FIRE/EMS POVERTY CREEK								
	03/09/2026		INVOICE DATE: 03/03/2026								
POVERTY CREEK FIRE		24538.70									
03 O134394		COYOTE CABLING, LLC	FIRE ALARM CODE IS LIFE SAFETY	401-01-2232	10303110	03/04/2026	73189	396.07	396.07	1.00	
	396.07		ADMINISTRATION								
	03/09/2026		INVOICE # 10303110								
			INVOICE DATE: 03/02/2026								
ADMINISTRATION		396.07									
03 R134395		FASTWAVE.BIZ	FAST WAVE INTERNET - FACILITIES	401-02-2333	116421	03/04/2026	72555	270.94	270.94	1.00	
	270.94		FACILITIES								
	03/09/2026		SERVICE: 10/01/25-02/01/26								
			INVOICE # 116421								
			INVOICE DATE: 09/01/2026								
FACILITIES MANAGEMENT		270.94									
03 R134396		PLUMA, LLC	CONSTRUCTION	502-56-2988	11	03/04/2026	72323	19828.13	19828.13	1.00	
	21488.74		GRT	502-56-2988	/	/	72323	1660.61	1660.61	1.00	
	03/09/2026		ADMINISTRATION								
			PROJECT: FAIRGROUNDS IMPROVEMENT								
			PERIOD TO 01/26/2026								
			APPLICATION # 11								
			PROJECT # 22-609-157-02								
CAPITAL PROJECTS		21488.74									
03 R134397		CATERPILLAR FINANCIAL SERVICES	MONTHLY PAYMENT LEASE FY 25/26	402-50-2899	38207001	03/04/2026	72499	4630.44	4630.44	1.00	
	4630.44		ROAD/FLEET								
	03/09/2026		CONTRACT # 001-70143755								
			MODEL/SERIAL NO. 150-15/EB401054								
			CUSTOMER # 2015601								
			STATEMENT # 38207001								
			INVOICE DATE: 02/25/2026								
ROAD		4630.44									
03 R134398		WILSON & COMPANY, INC., ENGINEER	TASK ORDER #1 CONSTR ADMIN	502-56-2988	14021	03/04/2026	72039	10195.07	10195.07	1.00	
	11048.91		TASK ORDER #1 CA TAXES	502-56-2988	/	/	72039	853.84	853.84	1.00	
	03/09/2026		ADMINISTRATION								
			PROJECT # 2260015707								
			INVOICE # 142021								
			INVOICE DATE: 10/15/2026								
CAPITAL PROJECTS		11048.91									
03 R134399		LINDE GAS & EQUIPMENT INC.	AMOUNT ADDED TO REOPEN PO	407-75-2330	55100987	03/04/2026	72529	67.15	67.15	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
67.15			FIRE/EMS							
03/09/2026			SERVICE: 01/20-02/20 2026							
			CUSTOMER # 84947083							
			INVOICE # 55100987							
			INVOICE DATE: 02/22/2026							

HILLSBORO FIRE		67.15								
03 R134400		CUSTOM TRUCK ONE SOURCE, INC.	TRASH TRUCK MONTHY PAYMENT	405-67-2898	7893722	03/04/2026	72745	4545.19	4545.19	1.00
4545.19			ROAD/FLEET							
03/09/2026			CUSTOMER # 1251260							
			INVOICE # 7893722							
			INVOICE DATE: 02/10/2026							

LANDFILL		4545.19								
03 R134401		SIERRA VISTA HOSPITAL	BLS CPR AND AED TRAINING - 18	604-85-2021	1001	03/04/2026	73157	378.00	21.00	18.00
378.00			CARDS THROUGH AMERICAN HEART				73157			
03/09/2026			ASSOCIATION				73157			
			SHERIFF							
			INVOICE # 1001							
			INVOICE DATE: 03/01/2026							

LAW ENFORCEMENT PROTEC		378.00								
03 V134402		MICHAEL HARI MILLIONHARI LLC	POLICE NARRATIVES AI AGENCY	401-08-2106	C4SKNUZS0003	03/04/2026	73202	1919.36	1919.36	1.00
1919.36			SUBSCRIPTION MARCH 1 - JUNE 30,				73202			
03/09/2026			2026				73202			
			SHERIFF							
			INVOICE # CSKNUZS-003							
			INVOICE DATE: 03/03/2026							

LAW ENFORCEMENT		1919.36								
03 R134403		BULLOCKS ACCOUNT NO.418 DET	BULLOCKS FOOD	605-86-2888	4762	03/04/2026	72523	83.61	83.61	1.00
165.49			DETENTION							
03/09/2026			INVOICE # 4762							
			INVOICE DATE: 02/27/2026							
			BULLOCKS FOOD	605-86-2888	5859	03/04/2026	72523	81.88	81.88	1.00
			DETENTION							
			INVOICE # 5859							
			INVOICE DATE: 02/19/2026							

CORRECTION FEES		165.49								
03 R134404		XEROX CORPORATION	BASE AND NET PRINT CHARGE	508-39-2898	25052836	03/05/2026	72888	212.07	212.07	1.00
2430.39			DWI/ JANUARY 2026							
03/09/2026			SUMMARY INVOICE:702804913							
			SUMMARY CUSTOMER # 727495657							
			CUSTOMER # 720595941							
			INVOICE # 025052836							
			INVOICE DATE: 02/26/2026							
			BASE AND NET PRINT CHARGE	402-50-2898	25052839	03/05/2026	72601	186.56	186.56	1.00
			ROAD DEPARTMENT/ JANUARY 2026				72601			
			SUMMARY INVOICE: 702804913							
			SUMMARY CUSTOMER # 727495657							
			CUSTOMER # 722594926							
			INVOICE # 025052839							
			INVOICE DATE: 02/26/2026							

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			BASE AND NET PRINT CHARGE TREASURER/ JANUARY 2025 SUMMARY INVOICE # 702804913 SUMMARY CUSTOMER # 727495657 CUSTOMER # 721050037 INVOICE # 025052837 INVOICE DATE: 02/26/26	401-07-2898	25052837	03/05/2026	72643	216.46	216.46	1.00
			BASE AND NET PRINT CHARGE DETENTION/ JANUARY 2026 SUMMARY INVOICE: 702804913 SUMMARY CUSTOMER # 727495657 CUSTOMER # 722396967 INVOICE # 025052838 INVOICE DATE: 02/26/2026	401-09-2898	25052838	03/05/2026	72678	265.73	265.73	1.00
			BASE AND NET PRINT CHARGE ADMINISTRATION SUMMARY INVOICE # 702804913 SUMMARY CUSTOMER # 727495657 CUSTOMER # 726306996 INVOICE # 025052843 INVOICE DATE: 02/26/2026	401-01-2898	25052843	03/05/2026	72718	222.99	222.99	1.00
			BASE AND NET PRINT CHARGE ASSESSOR/ JANUARY 2026 SUMMARY INVOICE # 702804913 SUMMARY CUSTOMER # 727495657 CUSTOMER # 726307044 INVOICE # 025052845 INVOICE DATE: 02/26/2026	401-06-2898	25052845	03/05/2026	72554	243.54	243.54	1.00
			BASE AND NET PRINT CHARGE CLERK/ JANUARY 2025 SUMMARY INVOICE # 702804913 SUMMARY CUSTOMER # 727495657 CUSTOMER # 726307051 INVOICE # 025052846 INVOICE DATE: 02/26/2026	624-87-2898	25052846	03/05/2026	71425	302.75	302.75	1.00
			BASE AND NET PRINT CHARGE CLERK/ JANUARY 2026 SUMMARY INVOICE # 702804913 SUMMARY CUSTOMER # 727495657 CUSTOMER # 726307051 INVOICE # 025052847 INVOICE DATE: 02/26/2026	624-87-2898	25052847	03/05/2026	71425	132.95	132.95	1.00
			BASE AND NET PRINT CHARGE SHERIFF/ JANUARY 2026 SUMMARY INVOICE # 702804913 SUMMARY CUSTOMER # 727495657 CUSTOMER # 722594934 INVOICE # 025052840 INVOICE DATE: 02/26/2026	401-08-2898	25052840	03/05/2026	72527	196.51	196.51	1.00
			BASE AND NET PRINT CHARGE DETENTION/ JANUARY 2026 SUMMARY INVOICE # 702804913 SUMMARY CUSTOMER # 727495657 CUSTOMER # 722396934 INVOICE # 025082183 INVOICE DATE: 02/26/2026	401-09-2898	25082183	03/05/2026	72678	190.20	190.20	1.00
			BASE AND NET PRINT CHARGE SCRDA/ JANUARY 2026 SUMMARY INVOICE # 702804913	634-32-2898	25052844	03/05/2026	72564	260.63	260.63	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
SUMMARY CUSTOMER # 727495657 CUSTOMER # 726307010 INVOICE # 025052844 INVOICE DATE: 02/26/2026										
DWI PROGRAM FEES FUND	212.07	ROAD	186.56	TREASURERS	216.46					
DETENTION	455.93	ADMINISTRATION	222.99	PROPERTY ASSESSMENTS	243.54					
RECORDING AND FILING	435.70	LAW ENFORCEMENT	196.51	DISPATCH	260.63					
=====										
03 R134405		WAGNER EQUIPMENT COMPANY, INC.	VARIOUS PARTS	402-50-2330	P12C0517113	03/05/2026	72503	160.74	160.74	1.00
	160.74		ROAD/FLEET							
03/09/2026			CUSTOMER # 79227							
			PSO/WO# 12C704505							
			INV SEQ NO. 1661403							
			INVOICE # P12C0517113							
			INVOICE DATE: 03/04/2026							
=====										
ROAD	160.74									
=====										
03 R134406		THOMSON WEST	SUBSCRIPTION CLEAR JULY-APRIL	401-08-2106	853310287	03/05/2026	72486	183.02	183.02	1.00
	183.02		SHERIFF				72486			
03/09/2026			ACCOUNT # 1005788969							
			INVOICE # 853310287							
			INVOICE DATE: 03/01/2026							
=====										
LAW ENFORCEMENT	183.02									
=====										
03 R134407		GA PRECISION, LLC	SEEKINS PLATFORM AR 10 RIFLE	604-85-2021	2025-3359	03/05/2026	72799	4353.30	4353.30	1.00
	4320.58		ATLAS CAL B654-LW17 GEN	604-85-2021		/ /	72799	329.95	329.95	1.00
03/09/2026			20RD PMAG (QTY 1)	604-85-2021		/ /	72799	22.95	22.95	1.00
			SHIPPING	604-85-2021		/ /	72799	85.00	85.00	1.00
			DISCOUNT	604-85-2021		/ /	72799	470.62-	470.62-	1.00
			INVOICE # 2025-3359							
			INVOICE DATE: 11/22/2025							
=====										
LAW ENFORCEMENT PROTEC	4320.58									
=====										
03 R134408		NATIONWIDE	02262026 APODACA, V DFRCOMP	401-08-2002	2262026	03/06/2026		50.00	50.00	1.00
	1666.00		02262026 ARMIJO, ER DFRCOMP	401-02-2002		/ /		20.00	20.00	1.00
03/09/2026			02262026 ATWELL, MI DFRCOMP	634-32-2002		/ /		500.00	500.00	1.00
			02262026 ATWELL, SH DFRCOMP	401-02-2002		/ /		25.00	25.00	1.00
			02262026 ATWELL, TR DFRCOMP	629-03-2002		/ /		100.00	100.00	1.00
			02262026 CARSON, EL DFRCOMP	402-50-2002		/ /		32.00	32.00	1.00
			02262026 CARSON, EL DFRCOMP	405-67-2002		/ /		8.00	8.00	1.00
			02262026 CARSON, KA DFRCOMP	402-50-2002		/ /		95.00	95.00	1.00
			02262026 CHAVEZ, JO DFRCOMP	402-50-2002		/ /		100.00	100.00	1.00
			02262026 EVANS, JOS DFRCOMP	402-50-2002		/ /		25.00	25.00	1.00
			02262026 GOMEZ-ALVA DFRCOMP	401-09-2002		/ /		30.00	30.00	1.00
			02262026 GREGORY, J DFRCOMP	402-50-2002		/ /		100.00	100.00	1.00
			02262026 HEARN, MIC DFRCOMP	401-02-2002		/ /		10.00	10.00	1.00
			02262026 MARIN, JOS DFRCOMP	401-08-2002		/ /		50.00	50.00	1.00
			02262026 MIRANDA, D DFRCOMP	401-01-2002		/ /		20.00	20.00	1.00
			02262026 NEELEY, JE DFRCOMP	401-06-2002		/ /		10.00	10.00	1.00
			02262026 NEELEY, WI DFRCOMP	402-50-2002		/ /		80.00	80.00	1.00
			02262026 NEELEY, WI DFRCOMP	405-67-2002		/ /		20.00	20.00	1.00
			02262026 SEGURA-LUC DFRCOMP	509-38-2002		/ /		15.00	15.00	1.00
			02262026 SHETTER, R DFRCOMP	402-50-2002		/ /		206.00	206.00	1.00
			02262026 TORREZ, CA DFRCOMP	634-32-2002		/ /		50.00	50.00	1.00
			02262026 VAUGHN, AM DFRCOMP	401-01-2002		/ /		100.00	100.00	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			02262026 WHITNEY, K DFRCOMP	401-01-2002	/ /			10.00
			02262026 ZAVALA, ZA DFRCOMP	401-08-2002	/ /			10.00
			PAYROLL/FINANCE					
			VOYA DEFERRED COMP - NATIONWIDE					
			PAY DATE: 02/26/2026					
LAW ENFORCEMENT	110.00	FACILITIES MANAGEMENT	55.00	DISPATCH				550.00
EMERGENCY MGMT SERVICE	100.00	ROAD	638.00	LANDFILL				28.00
DETENTION	30.00	ADMINISTRATION	130.00	PROPERTY ASSESSMENTS				10.00
DWI DISTRIBUTION FUND	15.00							

03 V134409	ADMINISTRATIVE SERVICES DIVISION	01012026	ACKERMAN, A EMPEE LIF	401-06-2002	HCA-008301	03/06/2026		2.14	1.00	2.14
733.52		01012026	BUNDRANT, S EMPEE LIF	401-95-2002	/ /			31.20	1.00	31.20
03/09/2026		01012026	CHAVEZ, I EMPEE LIF	634-32-2002	/ /			3.00	1.00	3.00
		01012026	FLORES, P EMPEE LIF	401-09-2002	/ /			44.25	1.00	44.25
		01012026	HUSTON, M EMPEE LIF	401-06-2001	/ /			33.19	1.00	33.19
		01012026	KEE, C EMPEE LIF	401-08-2002	/ /			5.20	1.00	5.20
		01012026	MONTOYA, R EMPEE LIF	401-08-2002	/ /			11.32	1.00	11.32
		01012026	PENA, J EMPEE LIF	401-95-2002	/ /			24.30	1.00	24.30
		01012026	ACKERMAN, A LIF MATCH	401-06-2660	/ /			7.06	7.06	1.00
		01012026	ALVAREZ-GOMEZ, H LIF MA	401-09-2660	/ /			7.06	7.06	1.00
		01012026	ANDERSON, S LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00
		01012026	APODACA, V LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00
		01012026	ARMIJO, C LIF MATCH	401-04-2660	/ /			7.06	7.06	1.00
		01012026	ARMIJO, E LIF MATCH	401-02-2660	/ /			7.06	7.06	1.00
		01012026	ATWELL, M LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00
		01012026	ATWELL, S LIF MATCH	401-02-2660	/ /			7.06	7.06	1.00
		01012026	ATWELL, T LIF MATCH	629-03-2660	/ /			7.06	7.06	1.00
		01012026	BAKER, J LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00
		01012026	BARDOLIWALA, J LIF MATC	401-06-2660	/ /			4.24	4.24	1.00
		01012026	BARDOLIWALA, J LIF MATC	422-66-2660	/ /			2.82	2.82	1.00
		01012026	BENCOMO, B LIF MATCH	401-95-2660	/ /			7.06	7.06	1.00
		01012026	BILYEY, L LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00
		01012026	BLOMQUIST, J LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00
		01012026	BROWN, A LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00
		01012026	BUNDRANT, S LIF MATCH	401-95-2660	/ /			7.06	7.06	1.00
		01012026	BUNDRANT, S LIF MATCH	401-95-2660	/ /			7.06	7.06	1.00
		01012026	CARSON, E LIF MATCH	402-50-2660	/ /			5.65	5.65	1.00
		01012026	CARSON, E LIF MATCH	405-67-2660	/ /			1.41	1.41	1.00
		01012026	CARSON, K LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00
		01012026	CATTELAIN, A LIF MATCH	401-04-2660	/ /			7.06	7.06	1.00
		01012026	CHAVEZ, C LIF MATCH	401-07-2660	/ /			7.06	7.06	1.00
		01012026	CHAVEZ, I LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00
		01012026	CHAVEZ, J LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00
		01012026	CHERRY, C LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00
		01012026	CROM, N LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00
		01012026	DE VLAEMINCK, T LIF MAT	401-08-2660	/ /			7.06	7.06	1.00
		01012026	FAULKNER, N LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00
		01012026	FLORES, P LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00
		01012026	GARCIA, C LIF MATCH	401-06-2660	/ /			4.24	4.24	1.00
		01012026	GARCIA, C LIF MATCH	422-66-2660	/ /			2.82	2.82	1.00
		01012026	GARCIA, E LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00
		01012026	GODFREY, J LIF MATCH	401-07-2660	/ /			7.06	7.06	1.00
		01012026	GONZALEZ-FRAZIER, S LIF	401-08-2660	/ /			7.06	7.06	1.00
		01012026	GREGORY, J LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00
		01012026	GUTIERREZ, L LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00
		01012026	HARRISON, D LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00
		01012026	HAYES, K LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00
		01012026	HEARN, M LIF MATCH	401-02-2660	/ /			7.06	7.06	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			01012026 HOLLY, J LIF MATCH	401-07-2660	/ /			7.06
			01012026 HUSTON, M LIF MATCH	401-06-2660	/ /			7.06
			01012026 KEE, C LIF MATCH	401-08-2660	/ /			7.06
			01012026 LEE, V LIF MATCH	401-09-2660	/ /			7.06
			01012026 LOVE, P LIF MATCH	401-01-2660	/ /			7.06
			01012026 LUCERO, A LIF MATCH	402-50-2660	/ /			7.06
			01012026 LUCERO, R LIF MATCH	401-09-2660	/ /			7.06
			01012026 LUNSFORD, K LIF MATCH	634-32-2660	/ /			7.06
			01012026 MADDEN, M LIF MATCH	401-08-2660	/ /			7.06
			01012026 MARIN, J LIF MATCH	401-08-2660	/ /			7.06
			01012026 MARIN, R LIF MATCH	401-08-2660	/ /			7.06
			01012026 MIRANDA, D LIF MATCH	401-01-2660	/ /			7.06
			01012026 MONTENEGRO, E LIF MATCH	401-06-2660	/ /			4.24
			01012026 MONTENEGRO, E LIF MATCH	422-66-2660	/ /			2.82
			01012026 MONTOYA, A LIF MATCH	401-09-2660	/ /			7.06
			01012026 MONTOYA, R LIF MATCH	401-08-2660	/ /			7.06
			01012026 MURATI, P LIF MATCH	401-09-2660	/ /			7.06
			01012026 NEELEY, W LIF MATCH	402-50-2660	/ /			5.65
			01012026 NEELEY, W LIF MATCH	405-67-2660	/ /			1.41
			01012026 NIEVES, S LIF MATCH	401-09-2660	/ /			7.06
			01012026 PAXON, J LIF MATCH	401-00-2660	/ /			7.06
			01012026 PENA, J LIF MATCH	401-95-2660	/ /			7.06
			01012026 PESTAK, T LIF MATCH	401-15-2660	/ /			7.06
			01012026 REED, J LIF MATCH	401-02-2660	/ /			5.47
			01012026 REED, J LIF MATCH	405-67-2660	/ /			1.59
			01012026 ROBERTS, C LIF MATCH	401-07-2660	/ /			7.06
			01012026 RODRIGUEZ, C LIF MATCH	401-07-2660	/ /			7.06
			01012026 SCHMIDT, J LIF MATCH	401-09-2660	/ /			7.06
			01012026 SHETTER, R LIF MATCH	402-50-2660	/ /			7.06
			01012026 SOPKOWIAK, T LIF MATCH	401-04-2660	/ /			7.06
			01012026 SPENCER, B LIF MATCH	401-08-2660	/ /			7.06
			01012026 STANLEY, J LIF MATCH	634-32-2660	/ /			7.06
			01012026 STEELE, C LIF MATCH	634-32-2660	/ /			7.06
			01012026 THOMPSON, K LIF MATCH	401-08-2660	/ /			7.06
			01012026 TORREZ, C LIF MATCH	634-32-2660	/ /			7.06
			01012026 TREJO, J LIF MATCH	401-08-2660	/ /			7.06
			01012026 TURNER, J LIF MATCH	634-32-2660	/ /			7.06
			01012026 VAUGHN, A LIF MATCH	401-01-2660	/ /			7.06
			01012026 WALTERS, R LIF MATCH	402-50-2660	/ /			7.06
			01012026 WHITEHEAD, A LIF MATCH	401-04-2660	/ /			7.06
			01012026 WHITNEY, K LIF MATCH	401-01-2660	/ /			7.06
			01012026 WILLIAMS, R LIF MATCH	629-03-2660	/ /			7.06
			01012026 WOMACK, V LIF MATCH	401-06-2660	/ /			4.24
			01012026 WOMACK, V LIF MATCH	422-66-2660	/ /			2.82
			01012026 WYATT, R LIF MATCH	401-09-2660	/ /			7.06
			01012026 YAW, L LIF MATCH	634-32-2660	/ /			7.06
			01012026 ZAGORSKI, A LIF MATCH	401-08-2660	/ /			7.06
			01012026 ZAVALA, Z LIF MATCH	401-08-2660	/ /			7.06
			01012026 ZEPEDA, M LIF MATCH	401-01-2660	/ /			7.06
			FINANCE/PAYROLL					
			HEALTHCARE AUTHORITY					
			INVOICE # HCA-008301					

PROPERTY ASSESSMENTS	66.41	FINANCE DEPARTMENT	83.74	DISPATCH	94.78
DETENTION	121.91	LAW ENFORCEMENT	136.54	OFFICE OF COUNTY CLERK	28.24
FACILITIES MANAGEMENT	26.65	EMERGENCY MGMT SERVICE	14.12	REAPPRAISAL FUND	11.28
ROAD	60.72	LANDFILL	4.41	TREASURERS	35.30
ADMINISTRATION	35.30	COMMISSIONERS	7.06	PROBATE JUDGE	7.06

=====

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
03	V134410	ADMINISTRATIVE SERVICES DIVISION	01012026 ACKERMAN, A EMPEE BEN	401-06-2002	HCA-008301/0	03/06/2026		9.69	9.69	1.00	
	114936.54		01012026 ALVAREZ-GOMEZ, H EMPEE	401-09-2002	/ /			82.42	82.42	1.00	
	03/09/2026		01012026 ANDERSON, S EMPEE BEN	634-32-2002	/ /			94.38	94.38	1.00	
			01012026 APODACA, V EMPEE BEN	401-08-2002	/ /			242.87	242.87	1.00	
			01012026 ARMIJO, C EMPEE BEN	401-04-2002	/ /			196.07	196.07	1.00	
			01012026 ARMIJO, E EMPEE BEN	401-02-2002	/ /			94.38	94.38	1.00	
			01012026 ATWELL, M EMPEE BEN	634-32-2002	/ /			12.13	12.13	1.00	
			01012026 ATWELL, T EMPEE BEN	629-03-2002	/ /			292.39	292.39	1.00	
			01012026 BAKER, J EMPEE BEN	401-08-2001	/ /			292.39	292.39	1.00	
			01012026 BARDOLIWALA, J EMPEE BE	401-06-2002	/ /			127.65	127.65	1.00	
			01012026 BARDOLIWALA, J EMPEE BE	422-66-2002	/ /			85.10	85.10	1.00	
			01012026 BENCOMO, B EMPEE BEN	401-95-2002	/ /			184.11	184.11	1.00	
			01012026 BILYEU, L EMPEE BEN	634-32-2002	/ /			82.42	82.42	1.00	
			01012026 BLOMQUIST, J EMPEE BEN	401-08-2002	/ /			107.11	107.11	1.00	
			01012026 BROWN, A EMPEE BEN	634-32-2002	/ /			95.15	95.15	1.00	
			01012026 BUNDRANT, S EMPEE BEN	401-95-2002	/ /			82.42	82.42	1.00	
			01012026 BUNDRANT, S EMPEE BEN	401-95-2002	/ /			82.42	82.42	1.00	
			01012026 CARSON, E EMPEE BEN	402-50-2002	/ /			88.08	88.08	1.00	
			01012026 CARSON, E EMPEE BEN	405-67-2002	/ /			19.03	19.03	1.00	
			01012026 CARSON, K EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00	
			01012026 CHAVEZ, C EMPEE BEN	401-07-2001	/ /			196.07	196.07	1.00	
			01012026 CHAVEZ, I EMPEE BEN	634-32-2002	/ /			173.15	173.15	1.00	
			01012026 CHAVEZ, J EMPEE BEN	402-50-2002	/ /			224.72	224.72	1.00	
			01012026 CHERRY, C EMPEE BEN	634-32-2002	/ /			107.11	107.11	1.00	
			01012026 CROM, N EMPEE BEN	634-32-2002	/ /			102.93	102.93	1.00	
			01012026 DE VLAEMINCK, T EMPEE B	401-08-2002	/ /			107.11	107.11	1.00	
			01012026 FAULKNER, N EMPEE BEN	402-50-2002	/ /			185.11	185.11	1.00	
			01012026 FLORES, P EMPEE BEN	401-09-2002	/ /			292.39	292.39	1.00	
			01012026 GARCIA, C EMPEE BEN	401-06-2002	/ /			49.45	49.45	1.00	
			01012026 GARCIA, C EMPEE BEN	422-66-2002	/ /			32.97	32.97	1.00	
			01012026 GARCIA, E EMPEE BEN	401-09-2002	/ /			82.42	82.42	1.00	
			01012026 GODFREY, J EMPEE BEN	401-07-2002	/ /			184.11	184.11	1.00	
			01012026 GONZALEZ-FRAZIER, S EMP	401-08-2002	/ /			242.87	242.87	1.00	
			01012026 GREGORY, J EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00	
			01012026 GUTIERREZ, L EMPEE BEN	401-09-2002	/ /			78.25	78.25	1.00	
			01012026 HARRISON, D EMPEE BEN	401-08-2002	/ /			280.43	280.43	1.00	
			01012026 HAYES, K EMPEE BEN	401-08-2002	/ /			85.94	85.94	1.00	
			01012026 HEARN, M EMPEE BEN	401-02-2002	/ /			20.39	20.39	1.00	
			01012026 HOLLY, J EMPEE BEN	401-07-2001	/ /			16.30	16.30	1.00	
			01012026 HUSTON, M EMPEE BEN	401-06-2002	/ /			242.87	242.87	1.00	
			01012026 LEE, V EMPEE BEN	401-09-2004	/ /			196.07	196.07	1.00	
			01012026 LOVE, P EMPEE BEN	401-01-2002	/ /			94.38	94.38	1.00	
			01012026 LUCERO, A EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00	
			01012026 LUCERO, R EMPEE BEN	401-09-2002	/ /			184.11	184.11	1.00	
			01012026 LUNSFORD, K EMPEE BEN	634-32-2002	/ /			107.11	107.11	1.00	
			01012026 MADDEN, M EMPEE BEN	401-08-2002	/ /			280.43	280.43	1.00	
			01012026 MARIN, J EMPEE BEN	401-08-2002	/ /			196.07	196.07	1.00	
			01012026 MARIN, R EMPEE BEN	401-08-2002	/ /			95.15	95.15	1.00	
			01012026 MIRANDA, D EMPEE BEN	401-01-2002	/ /			94.38	94.38	1.00	
			01012026 MONTENEGRO, E EMPEE BEN	401-06-2002	/ /			157.68	157.68	1.00	
			01012026 MONTENEGRO, E EMPEE BEN	422-66-2002	/ /			97.15	97.15	1.00	
			01012026 MONTOYA, A EMPEE BEN	401-09-2002	/ /			78.90	78.90	1.00	
			01012026 MONTOYA, R EMPEE BEN	401-08-2002	/ /			242.87	242.87	1.00	
			01012026 MURATI, P EMPEE BEN	401-09-2002	/ /			196.07	196.07	1.00	
			01012026 NEELEY, W EMPEE BEN	402-50-2002	/ /			194.39	194.39	1.00	
			01012026 NEELEY, W EMPEE BEN	405-67-2002	/ /			1.69	1.69	1.00	
			01012026 NIEVES, S EMPEE BEN	401-09-2002	/ /			102.93	102.93	1.00	
			01012026 PAXON, J EMPEE BEN	401-00-2001	/ /			20.39	20.39	1.00	
			01012026 PENA, J EMPEE BEN	401-95-2002	/ /			224.72	224.72	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			01012026 REED, J EMPEE BEN	401-02-2002	/ /			85.70	85.70	1.00	
			01012026 REED, J EMPEE BEN	405-67-2002	/ /			21.41	21.41	1.00	
			01012026 RODRIGUEZ, C EMPEE BEN	401-07-2002	/ /			184.11	184.11	1.00	
			01012026 SCHMIDT, J EMPEE BEN	401-09-2002	/ /			94.38	94.38	1.00	
			01012026 SHETTER, R EMPEE BEN	402-50-2002	/ /			196.07	196.07	1.00	
			01012026 SHETTER, R EMPEE BEN	402-50-2002	/ /			196.07	196.07	1.00	
			01012026 SOPKOWIAK, T EMPEE BEN	401-04-2002	/ /			94.38	94.38	1.00	
			01012026 SPENCER, B EMPEE BEN	401-08-2002	/ /			107.11	107.11	1.00	
			01012026 STANLEY, J EMPEE BEN	634-32-2002	/ /			254.83	254.83	1.00	
			01012026 STEELE, C EMPEE BEN	634-32-2002	/ /			280.43	280.43	1.00	
			01012026 THOMPSON, K EMPEE BEN	401-08-2002	/ /			7.86	7.86	1.00	
			01012026 TORREZ, C EMPEE BEN	634-32-2002	/ /			150.24	150.24	1.00	
			01012026 TREJO, J EMPEE BEN	401-08-2002	/ /			94.38	94.38	1.00	
			01012026 TURNER, J EMPEE BEN	634-32-2002	/ /			196.07	196.07	1.00	
			01012026 VAUGHN, A EMPEE BEN	401-01-2002	/ /			185.11	185.11	1.00	
			01012026 WALTERS, R EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00	
			01012026 WHITEHEAD, A EMPEE BEN	401-04-2001	/ /			254.83	254.83	1.00	
			01012026 WHITNEY, K EMPEE BEN	401-01-2002	/ /			292.39	292.39	1.00	
			01012026 WILLIAMS, R EMPEE BEN	629-03-2002	/ /			223.49	223.49	1.00	
			01012026 WOMACK, V EMPEE BEN	401-06-2002	/ /			127.65	127.65	1.00	
			01012026 WOMACK, V EMPEE BEN	422-66-2002	/ /			85.10	85.10	1.00	
			01012026 WYATT, R EMPEE BEN	401-09-2002	/ /			106.45	106.45	1.00	
			01012026 YAW, L EMPEE BEN	634-32-2002	/ /			107.11	107.11	1.00	
			01012026 ZAGORSKI, A EMPEE BEN	401-08-2002	/ /			95.15	95.15	1.00	
			01012026 ZAVALA, Z EMPEE BEN	401-08-2002	/ /			280.43	280.43	1.00	
			01012026 ZEPEDA, M EMPEE BEN	401-01-2002	/ /			150.24	150.24	1.00	
			01012026 ACKERMAN, A EMPEE BEN M	401-06-2660	/ /			87.24	87.24	1.00	
			01012026 ALVAREZ-GOMEZ, H EMPEE	401-09-2660	/ /			741.79	741.79	1.00	
			01012026 ANDERSON, S EMPEE BEN M	634-32-2660	/ /			741.79	741.79	1.00	
			01012026 APODACA, V EMPEE BEN MA	401-08-2660	/ /			2185.84	2185.84	1.00	
			01012026 ARMIJO, C EMPEE BEN MAT	401-04-2660	/ /			1657.00	1657.00	1.00	
			01012026 ARMIJO, E EMPEE BEN MAT	401-02-2660	/ /			741.79	741.79	1.00	
			01012026 ATWELL, M EMPEE BEN MAT	634-32-2660	/ /			1.49	1.49	1.00	
			01012026 ATWELL, T EMPEE BEN MAT	629-03-2660	/ /			2523.90	2523.90	1.00	
			01012026 BAKER, J EMPEE BEN MATC	401-08-2660	/ /			2523.90	2523.90	1.00	
			01012026 BARDOLIWALA, J EMPEE BE	401-06-2660	/ /			1148.88	1148.88	1.00	
			01012026 BARDOLIWALA, J EMPEE BE	422-66-2660	/ /			765.92	765.92	1.00	
			01012026 BENCOMO, B EMPEE BEN MA	401-95-2660	/ /			1657.00	1657.00	1.00	
			01012026 BILYEU, L EMPEE BEN MAT	634-32-2660	/ /			741.79	741.79	1.00	
			01012026 BLOMQUIST, J EMPEE BEN	401-08-2660	/ /			856.31	856.31	1.00	
			01012026 BROWN, A EMPEE BEN MATC	634-32-2660	/ /			856.31	856.31	1.00	
			01012026 BUNDRANT, S EMPEE BEN M	401-95-2660	/ /			741.79	741.79	1.00	
			01012026 BUNDRANT, S EMPEE BEN M	401-95-2660	/ /			741.79	741.79	1.00	
			01012026 CARSON, E EMPEE BEN MAT	402-50-2660	/ /			685.04	685.04	1.00	
			01012026 CARSON, E EMPEE BEN MAT	405-67-2660	/ /			171.26	171.26	1.00	
			01012026 CARSON, K EMPEE BEN MAT	402-50-2660	/ /			856.31	856.31	1.00	
			01012026 CHAVEZ, C EMPEE BEN MAT	401-07-2660	/ /			1657.00	1657.00	1.00	
			01012026 CHAVEZ, I EMPEE BEN MAT	634-32-2662	/ /			1558.34	1558.34	1.00	
			01012026 CHAVEZ, J EMPEE BEN MAT	402-50-2660	/ /			1914.80	1914.80	1.00	
			01012026 CHERRY, C EMPEE BEN MAT	634-32-2660	/ /			856.31	856.31	1.00	
			01012026 CROM, N EMPEE BEN MATCH	634-32-2660	/ /			818.72	818.72	1.00	
			01012026 DE VLAEMINCK, T EMPEE B	401-08-2660	/ /			856.31	856.31	1.00	
			01012026 FAULKNER, N EMPEE BEN M	402-50-2660	/ /			1558.34	1558.34	1.00	
			01012026 FLORES, P EMPEE BEN MAT	401-09-2660	/ /			2523.90	2523.90	1.00	
			01012026 GARCIA, C EMPEE BEN MAT	401-06-2660	/ /			445.08	445.08	1.00	
			01012026 GARCIA, C EMPEE BEN MAT	422-66-2660	/ /			296.71	296.71	1.00	
			01012026 GARCIA, E EMPEE BEN MAT	401-09-2660	/ /			741.79	741.79	1.00	
			01012026 GODFREY, J EMPEE BEN MA	401-07-2660	/ /			1657.00	1657.00	1.00	
			01012026 GONZALEZ-FRAZIER, S EMP	401-08-2660	/ /			2185.84	2185.84	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			01012026 GREGORY, J EMPEE BEN MA	402-50-2660	/ /			856.31
			01012026 GUTIERREZ, L EMPEE BEN	401-09-2660	/ /			704.21
			01012026 HARRISON, D EMPEE BEN M	401-08-2660	/ /			2523.90
			01012026 HAYES, K EMPEE BEN MATC	401-08-2660	/ /			773.43
			01012026 HEARN, M EMPEE BEN MATC	401-02-2660	/ /			75.88
			01012026 HOLLY, J EMPEE BEN MATC	401-07-2660	/ /			39.07
			01012026 HUSTON, M EMPEE BEN MAT	401-06-2660	/ /			2185.84
			01012026 LEE, V EMPEE BEN MATCH	401-09-2660	/ /			1657.00
			01012026 LOVE, P EMPEE BEN MATCH	401-01-2660	/ /			741.79
			01012026 LUCERO, A EMPEE BEN MAT	402-50-2660	/ /			856.31
			01012026 LUCERO, R EMPEE BEN MAT	401-09-2660	/ /			1657.00
			01012026 LUNSFORD, K EMPEE BEN M	634-32-2660	/ /			856.31
			01012026 MADDEN, M EMPEE BEN MAT	401-08-2660	/ /			2523.90
			01012026 MARIN, J EMPEE BEN MATC	401-08-2660	/ /			1657.00
			01012026 MARIN, R EMPEE BEN MATC	401-08-2660	/ /			856.31
			01012026 MIRANDA, D EMPEE BEN MA	401-01-2660	/ /			741.79
			01012026 MONTENEGRO, E EMPEE BEN	401-06-2660	/ /			1311.51
			01012026 MONTENEGRO, E EMPEE BEN	422-66-2660	/ /			874.33
			01012026 MONTOYA, A EMPEE BEN MA	401-09-2660	/ /			710.11
			01012026 MONTOYA, R EMPEE BEN MA	401-08-2660	/ /			2185.84
			01012026 MURATI, P EMPEE BEN MAT	401-09-2660	/ /			1657.00
			01012026 NEELEY, W EMPEE BEN MAT	402-50-2660	/ /			1641.83
			01012026 NEELEY, W EMPEE BEN MAT	405-67-2660	/ /			15.17
			01012026 NIEVES, S EMPEE BEN MAT	401-09-2660	/ /			818.72
			01012026 PAXON, J EMPEE BEN MATC	401-00-2660	/ /			75.88
			01012026 PENA, J EMPEE BEN MATCH	401-95-2660	/ /			1914.80
			01012026 REED, J EMPEE BEN MATCH	401-02-2660	/ /			663.63
			01012026 REED, J EMPEE BEN MATCH	405-67-2660	/ /			192.67
			01012026 ROBERTS, C EMPEE BEN MA	401-07-2660	/ /			2523.90
			01012026 RODRIGUEZ, C EMPEE BEN	401-07-2660	/ /			1657.00
			01012026 SCHMIDT, J EMPEE BEN MA	401-09-2660	/ /			741.79
			01012026 SEGURA-LUCERO, S EMPEE	509-38-2660	/ /			741.79
			01012026 SHETTER, R EMPEE BEN MA	402-50-2660	/ /			1657.00
			01012026 SOPKOWIAK, T EMPEE BEN	401-04-2660	/ /			741.79
			01012026 SPENCER, B EMPEE BEN MA	401-08-2660	/ /			856.31
			01012026 STANLEY, J EMPEE BEN MA	634-32-2660	/ /			2185.84
			01012026 STEELE, C EMPEE BEN MAT	634-32-2660	/ /			2523.90
			01012026 THOMPSON, K EMPEE BEN M	401-08-2660	/ /			70.71
			01012026 TORREZ, C EMPEE BEN MAT	634-32-2660	/ /			1352.17
			01012026 TREJO, J EMPEE BEN MATC	401-08-2660	/ /			741.79
			01012026 TURNER, J EMPEE BEN MAT	634-32-2660	/ /			1657.00
			01012026 VAUGHN, A EMPEE BEN MAT	401-01-2660	/ /			1558.34
			01012026 WALTERS, R EMPEE BEN MA	402-50-2660	/ /			856.31
			01012026 WHITEHEAD, A EMPEE BEN	401-04-2660	/ /			2185.84
			01012026 WHITNEY, K EMPEE BEN MA	401-01-2660	/ /			2523.90
			01012026 WILLIAMS, R EMPEE BEN M	629-03-2660	/ /			1903.73
			01012026 WOMACK, V EMPEE BEN MAT	401-06-2660	/ /			1148.88
			01012026 WOMACK, V EMPEE BEN MAT	422-66-2660	/ /			765.92
			01012026 WYATT, R EMPEE BEN MATC	401-09-2660	/ /			850.40
			01012026 YAW, L EMPEE BEN MATCH	634-32-2660	/ /			856.31
			01012026 ZAGORSKI, A EMPEE BEN M	401-08-2660	/ /			856.31
			01012026 ZAVALA, Z EMPEE BEN MAT	401-08-2660	/ /			2523.90
			01012026 ZEPEDA, MON BEN MATCH	401-01-2660	/ /			1352.17

PROPERTY ASSESSMENTS	7042.42	DETENTION	14298.10	DISPATCH	16769.34
LAW ENFORCEMENT	26935.77	OFFICE OF COUNTY CLERK	5129.91	FACILITIES MANAGEMENT	1681.77
EMERGENCY MGMT SERVICE	4943.51	REAPPRAISAL FUND	3003.20	FINANCE DEPARTMENT	5629.05
ROAD	12395.13	LANDFILL	421.23	TREASURERS	8114.56
ADMINISTRATION	7734.49	COMMISSIONERS	96.27	DWI DISTRIBUTION FUND	741.79

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 R134411		ADP, INC.	FY26 PAYROLL SERVICES	401-95-3011	714936126	03/03/2026	72628	623.75	623.75	1.00
	03/13/2026		FINANCE/PAYROLL CLIENT # 3231952 COMPANY CODE 0073-10-EMJ ADVICE DEBIT # 714936126							
FINANCE DEPARTMENT		623.75								
03 R134412		NETWORK INNOVATIONS INC.	SAT PHONE SERVICE DRAW DOWN	426-45-2221	26014469761	03/03/2026	73147	172.00	172.00	1.00
	03/13/2026		FIRE/EMS JAN 1-31 2026 SAT PHONE SVC DRAW DN DETENTION DETENTION JAN 1-31-2026 ACCOUNT # CUS00000254 INVOICE # 26014469761 INVOICE DATE: 02/06/2026	401-09-2221		/ /	73147	86.00	86.00	1.00
			SAT PHONE SERVICE DRAW DOWN	426-45-2221	26024469761	03/12/2026	73147	172.00	172.00	1.00
			SAT PHONE SVC DRAW DN DETENTION FIRE/EMS/DETENTION SERVICE: 02/01/2026-02/28/2026 ACCOUNT# CUS00000254 INVOICE DATE: 03/06/2026	401-09-2221		/ /	73147	86.00	86.00	1.00
FIRE ADMINISTRATOR		344.00	DETENTION	172.00						
03 R134413		CITY OF TRUTH OR CONSEQUENCES	UTILITIES @ FAIR BLDG	401-02-2552	3042026-08	03/04/2026		583.87	583.87	1.00
	03/13/2026		ACCT # 3013-09675-00 UTILITIES @ FAIR BLDG ACCT # 3013-09676-00 UTILITIES @ FAIR BLDG ACCOUNT # 3013-12860-00 UTILITIES @ FAIR BLDG ACCOUNT # 3013-12861-00 UTILITIES @ FAIR YARD ACCOUNT # 3013-12862-00 UTILITIES @ FAIR BLDG ACCOUNT # 3013-12863-00 UTILITIES @ FAIR YARD 3013-12864-00 UTILITIES @ FAIR BLDG ACCOUNT # 3013-12880-00 UTILITIES @ SIERRA CO COMPLEX ACCT # 3013-25113-00 UTILITIES @ SC 855 VAN PATTEN ACCT # 3131-19890-00 FACILITIES SERVICE: 12/30/25-01/29/26 INVOICE DATE: 01/30/2026	401-02-2552		/ /		19.48	19.48	1.00
			UTILITIES @ FAIR BLDG	401-02-2552		/ /		65.88	65.88	1.00
			UTILITIES @ FAIR BLDG	401-02-2552		/ /		23.02	23.02	1.00
			UTILITIES @ FAIR YARD	401-02-2552		/ /		52.72	52.72	1.00
			UTILITIES @ FAIR BLDG	401-02-2552		/ /		22.26	22.26	1.00
			UTILITIES @ FAIR YARD	401-02-2552		/ /		145.55	145.55	1.00
			UTILITIES @ FAIR BLDG	401-02-2552		/ /		585.94	585.94	1.00
			UTILITIES @ SIERRA CO COMPLEX	401-02-2552		/ /		646.66	646.66	1.00
			UTILITIES @ SC 855 VAN PATTEN	401-02-2552		/ /		907.05	907.05	1.00
			LANDFILL CHARGES ROAD/LANDFILL SERVICE JANUARY 2026 ACCOUNT # 5999-21777-00 INVOICE DATE: 02/13/2026	405-67-2080	3122026-02	03/12/2026		1894.12	1894.12	1.00
			UTILITIES @ 1712 N. DATE STREET ADMINISTRATION SERVICE: 02/03/2026-03/02/2026 ACCOUNT # 1001-00199-01 INVOICE DATE: 03/02/2026	401-02-2552	3132026-02	03/13/2026		1843.22	1843.22	1.00
FACILITIES MANAGEMENT		4895.65	LANDFILL	1894.12						

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
03 R134414		ADMINISTRATIVE SERVICES DIVISION	01012026 ACKERMAN, A EMPEE LIF	401-06-2002	HCA-008301	03/06/2026		2.14
	747.64		01012026 BUNDRANT, S EMPEE LIF	401-95-2002	/ /			31.20
			01012026 CHAVEZ, I EMPEE LIF	634-32-2002	/ /			3.00
03/13/2026			01012026 FLORES, P EMPEE LIF	401-09-2002	/ /			44.25
			01012026 HUSTON, M EMPEE LIF	401-06-2001	/ /			33.19
			01012026 KEE, C EMPEE LIF	401-08-2002	/ /			5.20
			01012026 MONTOYA, R EMPEE LIF	401-08-2002	/ /			11.32
			01012026 PENA, J EMPEE LIF	401-95-2002	/ /			24.30
			01012026 ACKERMAN, A LIF MATCH	401-06-2660	/ /			7.06
			01012026 ALVAREZ-GOMEZ, H LIF MA	401-09-2660	/ /			7.06
			01012026 ANDERSON, S LIF MATCH	634-32-2660	/ /			7.06
			01012026 APODACA, V LIF MATCH	401-08-2660	/ /			7.06
			01012026 ARMIJO, C LIF MATCH	401-04-2660	/ /			7.06
			01012026 ARMIJO, E LIF MATCH	401-02-2660	/ /			7.06
			01012026 ATWELL, M LIF MATCH	634-32-2660	/ /			7.06
			01012026 ATWELL, S LIF MATCH	401-02-2660	/ /			7.06
			01012026 ATWELL, T LIF MATCH	629-03-2660	/ /			7.06
			01012026 BAKER, J LIF MATCH	401-08-2660	/ /			7.06
			01012026 BARDOLIWALA, J LIF MATC	401-06-2660	/ /			4.24
			01012026 BARDOLIWALA, J LIF MATC	422-66-2660	/ /			2.82
			01012026 BENCOMO, B LIF MATCH	401-95-2660	/ /			7.06
			01012026 BILYEU, L LIF MATCH	634-32-2660	/ /			7.06
			01012026 BLOMQUIST, J LIF MATCH	401-08-2660	/ /			7.06
			01012026 BROWN, A LIF MATCH	634-32-2660	/ /			7.06
			01012026 BUNDRANT, S LIF MATCH	401-95-2660	/ /			7.06
			01012026 BUNDRANT, S LIF MATCH	401-95-2660	/ /			7.06
			01012026 CARSON, E LIF MATCH	402-50-2660	/ /			5.65
			01012026 CARSON, E LIF MATCH	405-67-2660	/ /			1.41
			01012026 CARSON, K LIF MATCH	402-50-2660	/ /			7.06
			01012026 CATTELAIN, A LIF MATCH	401-04-2660	/ /			7.06
			01012026 CHAVEZ, C LIF MATCH	401-07-2660	/ /			7.06
			01012026 CHAVEZ, I LIF MATCH	634-32-2660	/ /			7.06
			01012026 CHAVEZ, J LIF MATCH	402-50-2660	/ /			7.06
			01012026 CHERRY, C LIF MATCH	634-32-2660	/ /			7.06
			01012026 CROM, N LIF MATCH	634-32-2660	/ /			7.06
			01012026 DE VLAEMINCK, T LIF MAT	401-08-2660	/ /			7.06
			01012026 FAULKNER, N LIF MATCH	402-50-2660	/ /			7.06
			01012026 FLORES, P LIF MATCH	401-09-2660	/ /			7.06
			01012026 GARCIA, C LIF MATCH	401-06-2660	/ /			4.24
			01012026 GARCIA, C LIF MATCH	422-66-2660	/ /			2.82
			01012026 GARCIA, E LIF MATCH	401-09-2660	/ /			7.06
			01012026 GODFREY, J LIF MATCH	401-07-2660	/ /			7.06
			01012026 GONZALEZ-FRAZIER, S LIF	401-08-2660	/ /			7.06
			01012026 GREGORY, J LIF MATCH	402-50-2660	/ /			7.06
			01012026 GUTIERREZ, L LIF MATCH	401-09-2660	/ /			7.06
			01012026 HARRISON, D LIF MATCH	401-08-2660	/ /			7.06
			01012026 HAYES, K LIF MATCH	401-08-2660	/ /			7.06
			01012026 HEARN, M LIF MATCH	401-02-2660	/ /			7.06
			01012026 HOLLY, J LIF MATCH	401-07-2660	/ /			7.06
			01012026 HUSTON, M LIF MATCH	401-06-2660	/ /			7.06
			01012026 KEE, C LIF MATCH	401-08-2660	/ /			7.06
			01012026 LEE, V LIF MATCH	401-09-2660	/ /			7.06
			01012026 LOVE, P LIF MATCH	401-01-2660	/ /			7.06
			01012026 LUCERO, A LIF MATCH	402-50-2660	/ /			7.06
			01012026 LUCERO, R LIF MATCH	401-09-2660	/ /			7.06
			01012026 LUNSFORD, K LIF MATCH	634-32-2660	/ /			7.06
			01012026 MADDEN, M LIF MATCH	401-08-2660	/ /			7.06
			01012026 MARIN, J LIF MATCH	401-08-2660	/ /			7.06

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			01012026 MARIN, R LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			01012026 MIRANDA, D LIF MATCH	401-01-2660	/ /			7.06	7.06	1.00	
			01012026 MONTENEGRO, E LIF MATCH	401-06-2660	/ /			4.24	4.24	1.00	
			01012026 MONTENEGRO, E LIF MATCH	422-66-2660	/ /			2.82	2.82	1.00	
			01012026 MONTOYA, A LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			01012026 MONTOYA, R LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			01012026 MURATI, P LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			01012026 NEELEY, W LIF MATCH	402-50-2660	/ /			5.65	5.65	1.00	
			01012026 NEELEY, W LIF MATCH	405-67-2660	/ /			1.41	1.41	1.00	
			01012026 NIEVES, S LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			01012026 PAXON, J LIF MATCH	401-00-2660	/ /			7.06	7.06	1.00	
			01012026 PENA, J LIF MATCH	401-95-2660	/ /			7.06	7.06	1.00	
			01012026 PESTAK, T LIF MATCH	401-15-2660	/ /			7.06	7.06	1.00	
			01012026 REED, J LIF MATCH	401-02-2660	/ /			5.47	5.47	1.00	
			01012026 REED, J LIF MATCH	405-67-2660	/ /			1.59	1.59	1.00	
			01012026 ROBERTS, C LIF MATCH	401-07-2660	/ /			7.06	7.06	1.00	
			01012026 RODRIGUEZ, C LIF MATCH	401-07-2660	/ /			7.06	7.06	1.00	
			01012026 SCHMIDT, J LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			01012026 SHETTER, R LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00	
			01012026 SOPKOWIAK, T LIF MATCH	401-04-2660	/ /			7.06	7.06	1.00	
			01012026 SPENCER, B LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			01012026 STANLEY, J LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			01012026 STEELE, C LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			01012026 THOMPSON, K LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			01012026 TORREZ, C LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			01012026 TREJO, J LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			01012026 TURNER, J LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			01012026 VAUGHN, A LIF MATCH	401-01-2660	/ /			7.06	7.06	1.00	
			01012026 WALTERS, R LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00	
			01012026 WHITEHEAD, A LIF MATCH	401-04-2660	/ /			7.06	7.06	1.00	
			01012026 WHITNEY, K LIF MATCH	401-01-2660	/ /			7.06	7.06	1.00	
			01012026 WILLIAMS, R LIF MATCH	629-03-2660	/ /			7.06	7.06	1.00	
			01012026 WOMACK, V LIF MATCH	401-06-2660	/ /			4.24	4.24	1.00	
			01012026 WOMACK, V LIF MATCH	422-66-2660	/ /			2.82	2.82	1.00	
			01012026 WYATT, R LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			01012026 YAW, L LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			01012026 ZAGORSKI, A LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			01012026 ZAVALA, Z LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			01012026 ZEPEDA, M LIF MATCH	401-01-2660	/ /			7.06	7.06	1.00	
			02012026 SEGURA, V LIF MATCH	510-37-2660	/ /			7.06	7.06	1.00	
			02012026 SEGURA-LUCERO, S LIF MA	509-38-2660	/ /			7.06	7.06	1.00	
			FINANCE/PAYROLL								
			HEALTHCARE AUTHORITY								
			INVOICE # HCA-008301								

PROPERTY ASSESSMENTS	66.41	FINANCE DEPARTMENT	83.74	DISPATCH	94.78
DETENTION	121.91	LAW ENFORCEMENT	136.54	OFFICE OF COUNTY CLERK	28.24
FACILITIES MANAGEMENT	26.65	EMERGENCY MGMT SERVICE	14.12	REAPPRAISAL FUND	11.28
ROAD	60.72	LANDFILL	4.41	TREASURERS	35.30
ADMINISTRATION	35.30	COMMISSIONERS	7.06	PROBATE JUDGE	7.06
DWI GRANT FUND	7.06	DWI DISTRIBUTION FUND	7.06		

03 R134415	ADMINISTRATIVE SERVICES DIVISION	01012026 ACKERMAN, A EMPEE BEN	401-06-2002	HCA-008301/0	03/06/2026	9.69	9.69	1.00
115115.09		01012026 ALVAREZ-GOMEZ, H EMPEE	401-09-2002	/ /		82.42	82.42	1.00
03/13/2026		01012026 ANDERSON, S EMPEE BEN	634-32-2002	/ /		94.38	94.38	1.00
		01012026 APODACA, V EMPEE BEN	401-08-2002	/ /		242.87	242.87	1.00
		01012026 ARMIJO, C EMPEE BEN	401-04-2002	/ /		196.07	196.07	1.00
		01012026 ARMIJO, E EMPEE BEN	401-02-2002	/ /		94.38	94.38	1.00
		01012026 ATWELL, M EMPEE BEN	634-32-2002	/ /		12.13	12.13	1.00

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			01012026 ATWELL, T EMPEE BEN	629-03-2002	/ /			292.39	292.39	1.00	
			01012026 BAKER, J EMPEE BEN	401-08-2001	/ /			292.39	292.39	1.00	
			01012026 BARDOLIWALA, J EMPEE BE	401-06-2002	/ /			127.65	127.65	1.00	
			01012026 BARDOLIWALA, J EMPEE BE	422-66-2002	/ /			85.10	85.10	1.00	
			01012026 BENCOMO, B EMPEE BEN	401-95-2002	/ /			184.11	184.11	1.00	
			01012026 BILYEU, L EMPEE BEN	634-32-2002	/ /			82.42	82.42	1.00	
			01012026 BLOMQUIST, J EMPEE BEN	401-08-2002	/ /			107.11	107.11	1.00	
			01012026 BROWN, A EMPEE BEN	634-32-2002	/ /			95.15	95.15	1.00	
			01012026 BUNDRANT, S EMPEE BEN	401-95-2002	/ /			82.42	82.42	1.00	
			01012026 BUNDRANT, S EMPEE BEN	401-95-2002	/ /			82.42	82.42	1.00	
			01012026 CARSON, E EMPEE BEN	402-50-2002	/ /			88.08	88.08	1.00	
			01012026 CARSON, E EMPEE BEN	405-67-2002	/ /			19.03	19.03	1.00	
			01012026 CARSON, K EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00	
			01012026 CHAVEZ, C EMPEE BEN	401-07-2001	/ /			196.07	196.07	1.00	
			01012026 CHAVEZ, I EMPEE BEN	634-32-2002	/ /			173.15	173.15	1.00	
			01012026 CHAVEZ, J EMPEE BEN	402-50-2002	/ /			224.72	224.72	1.00	
			01012026 CHERRY, C EMPEE BEN	634-32-2002	/ /			107.11	107.11	1.00	
			01012026 CROM, N EMPEE BEN	634-32-2002	/ /			102.93	102.93	1.00	
			01012026 DE VLAEMINCK, T EMPEE B	401-08-2002	/ /			107.11	107.11	1.00	
			01012026 FAULKNER, N EMPEE BEN	402-50-2002	/ /			185.11	185.11	1.00	
			01012026 FLORES, P EMPEE BEN	401-09-2002	/ /			292.39	292.39	1.00	
			01012026 GARCIA, C EMPEE BEN	401-06-2002	/ /			49.45	49.45	1.00	
			01012026 GARCIA, C EMPEE BEN	422-66-2002	/ /			32.97	32.97	1.00	
			01012026 GARCIA, E EMPEE BEN	401-09-2002	/ /			82.42	82.42	1.00	
			01012026 GODFREY, J EMPEE BEN	401-07-2002	/ /			184.11	184.11	1.00	
			01012026 GONZALEZ-FRAZIER, S EMP	401-08-2002	/ /			242.87	242.87	1.00	
			01012026 GREGORY, J EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00	
			01012026 GUTIERREZ, L EMPEE BEN	401-09-2002	/ /			78.25	78.25	1.00	
			01012026 HARRISON, D EMPEE BEN	401-08-2002	/ /			280.43	280.43	1.00	
			01012026 HAYES, K EMPEE BEN	401-08-2002	/ /			85.94	85.94	1.00	
			01012026 HEARN, M EMPEE BEN	401-02-2002	/ /			20.39	20.39	1.00	
			01012026 HOLLY, J EMPEE BEN	401-07-2001	/ /			16.30	16.30	1.00	
			01012026 HUSTON, M EMPEE BEN	401-06-2002	/ /			242.87	242.87	1.00	
			01012026 LEE, V EMPEE BEN	401-09-2004	/ /			196.07	196.07	1.00	
			01012026 LOVE, P EMPEE BEN	401-01-2002	/ /			94.38	94.38	1.00	
			01012026 LUCERO, A EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00	
			01012026 LUCERO, R EMPEE BEN	401-09-2002	/ /			184.11	184.11	1.00	
			01012026 LUNSFORD, K EMPEE BEN	634-32-2002	/ /			107.11	107.11	1.00	
			01012026 MADDEN, M EMPEE BEN	401-08-2002	/ /			280.43	280.43	1.00	
			01012026 MARIN, J EMPEE BEN	401-08-2002	/ /			196.07	196.07	1.00	
			01012026 MARIN, R EMPEE BEN	401-08-2002	/ /			95.15	95.15	1.00	
			01012026 MIRANDA, D EMPEE BEN	401-01-2002	/ /			94.38	94.38	1.00	
			01012026 MONTENEGRO, E EMPEE BEN	401-06-2002	/ /			157.68	157.68	1.00	
			01012026 MONTENEGRO, E EMPEE BEN	422-66-2002	/ /			97.15	97.15	1.00	
			01012026 MONTOYA, A EMPEE BEN	401-09-2002	/ /			78.90	78.90	1.00	
			01012026 MONTOYA, R EMPEE BEN	401-08-2002	/ /			242.87	242.87	1.00	
			01012026 MURATI, P EMPEE BEN	401-09-2002	/ /			196.07	196.07	1.00	
			01012026 NEELEY, W EMPEE BEN	402-50-2002	/ /			194.39	194.39	1.00	
			01012026 NEELEY, W EMPEE BEN	405-67-2002	/ /			1.69	1.69	1.00	
			01012026 NIEVES, S EMPEE BEN	401-09-2002	/ /			102.93	102.93	1.00	
			01012026 PAXON, J EMPEE BEN	401-00-2001	/ /			20.39	20.39	1.00	
			01012026 PENA, J EMPEE BEN	401-95-2002	/ /			224.72	224.72	1.00	
			01012026 REED, J EMPEE BEN	401-02-2002	/ /			85.70	85.70	1.00	
			01012026 REED, J EMPEE BEN	405-67-2002	/ /			21.41	21.41	1.00	
			01012026 RODRIGUEZ, C EMPEE BEN	401-07-2002	/ /			184.11	184.11	1.00	
			01012026 SCHMIDT, J EMPEE BEN	401-09-2002	/ /			94.38	94.38	1.00	
			01012026 SHETTER, R EMPEE BEN	402-50-2002	/ /			196.07	196.07	1.00	
			01012026 SOPKOWIAK, T EMPEE BEN	401-04-2002	/ /			94.38	94.38	1.00	
			01012026 SPENCER, B EMPEE BEN	401-08-2002	/ /			107.11	107.11	1.00	

CR#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			01012026 STANLEY, J EMPEE BEN	634-32-2002	/ /			254.83	254.83	1.00	
			01012026 STEELE, C EMPEE BEN	634-32-2002	/ /			280.43	280.43	1.00	
			01012026 THOMPSON, K EMPEE BEN	401-08-2002	/ /			7.86	7.86	1.00	
			01012026 TORREZ, C EMPEE BEN	634-32-2002	/ /			150.24	150.24	1.00	
			01012026 TREJO, J EMPEE BEN	401-08-2002	/ /			94.38	94.38	1.00	
			01012026 TURNER, J EMPEE BEN	634-32-2002	/ /			196.07	196.07	1.00	
			01012026 VAUGHN, A EMPEE BEN	401-01-2002	/ /			185.11	185.11	1.00	
			01012026 WALTERS, R EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00	
			01012026 WHITEHEAD, A EMPEE BEN	401-04-2001	/ /			254.83	254.83	1.00	
			01012026 WHITNEY, K EMPEE BEN	401-01-2002	/ /			292.39	292.39	1.00	
			01012026 WILLIAMS, R EMPEE BEN	629-03-2002	/ /			223.49	223.49	1.00	
			01012026 WOMACK, V EMPEE BEN	401-06-2002	/ /			127.65	127.65	1.00	
			01012026 WOMACK, V EMPEE BEN	422-66-2002	/ /			85.10	85.10	1.00	
			01012026 WYATT, R EMPEE BEN	401-09-2002	/ /			106.45	106.45	1.00	
			01012026 YAW, L EMPEE BEN	634-32-2002	/ /			107.11	107.11	1.00	
			01012026 ZAGORSKI, A EMPEE BEN	401-08-2002	/ /			95.15	95.15	1.00	
			01012026 ZAVALA, Z EMPEE BEN	401-08-2002	/ /			280.43	280.43	1.00	
			01012026 ZEPEDA, M EMPEE BEN	401-01-2002	/ /			150.24	150.24	1.00	
			01012026 ACKERMAN, A EMPEE BEN M	401-06-2660	/ /			87.24	87.24	1.00	
			01012026 ALVAREZ-GOMEZ, H EMPEE	401-09-2660	/ /			741.79	741.79	1.00	
			01012026 ANDERSON, S EMPEE BEN M	634-32-2660	/ /			741.79	741.79	1.00	
			01012026 APODACA, V EMPEE BEN MA	401-08-2660	/ /			2185.84	2185.84	1.00	
			01012026 ARMIJO, C EMPEE BEN MAT	401-04-2660	/ /			1657.00	1657.00	1.00	
			01012026 ARMIJO, E EMPEE BEN MAT	401-02-2660	/ /			741.79	741.79	1.00	
			01012026 ATWELL, M EMPEE BEN MAT	634-32-2660	/ /			1.49	1.49	1.00	
			01012026 ATWELL, T EMPEE BEN MAT	629-03-2660	/ /			2523.90	2523.90	1.00	
			01012026 BAKER, J EMPEE BEN MATC	401-08-2660	/ /			2523.90	2523.90	1.00	
			01012026 BARDOLIWALA, J EMPEE BE	401-06-2660	/ /			1148.88	1148.88	1.00	
			01012026 BARDOLIWALA, J EMPEE BE	422-66-2660	/ /			765.92	765.92	1.00	
			01012026 BENCOMO, B EMPEE BEN MA	401-95-2660	/ /			1657.00	1657.00	1.00	
			01012026 BILYEY, L EMPEE BEN MAT	634-32-2660	/ /			741.79	741.79	1.00	
			01012026 BLOMQUIST, J EMPEE BEN	401-08-2660	/ /			856.31	856.31	1.00	
			01012026 BROWN, A EMPEE BEN MATC	634-32-2660	/ /			856.31	856.31	1.00	
			01012026 BUNDRANT, S EMPEE BEN M	401-95-2660	/ /			741.79	741.79	1.00	
			01012026 BUNDRANT, S EMPEE BEN M	401-95-2660	/ /			741.79	741.79	1.00	
			01012026 CARSON, E EMPEE BEN MAT	402-50-2660	/ /			685.04	685.04	1.00	
			01012026 CARSON, E EMPEE BEN MAT	405-67-2660	/ /			171.26	171.26	1.00	
			01012026 CARSON, K EMPEE BEN MAT	402-50-2660	/ /			856.31	856.31	1.00	
			01012026 CHAVEZ, C EMPEE BEN MAT	401-07-2660	/ /			1657.00	1657.00	1.00	
			01012026 CHAVEZ, I EMPEE BEN MAT	634-32-2662	/ /			1558.33	1558.33	1.00	
			01012026 CHAVEZ, J EMPEE BEN MAT	402-50-2660	/ /			1914.80	1914.80	1.00	
			01012026 CHERRY, C EMPEE BEN MAT	634-32-2660	/ /			856.30	856.30	1.00	
			01012026 CROM, N EMPEE BEN MATCH	634-32-2660	/ /			818.71	818.71	1.00	
			01012026 DE VLAEMINCK, T EMPEE B	401-08-2660	/ /			856.30	856.30	1.00	
			01012026 FAULKNER, N EMPEE BEN M	402-50-2660	/ /			1558.33	1558.33	1.00	
			01012026 FLORES, P EMPEE BEN MAT	401-09-2660	/ /			2523.90	2523.90	1.00	
			01012026 GARCIA, C EMPEE BEN MAT	401-06-2660	/ /			445.07	445.07	1.00	
			01012026 GARCIA, C EMPEE BEN MAT	422-66-2660	/ /			296.70	296.70	1.00	
			01012026 GARCIA, E EMPEE BEN MAT	401-09-2660	/ /			741.78	741.78	1.00	
			01012026 GODFREY, J EMPEE BEN MA	401-07-2660	/ /			1657.00	1657.00	1.00	
			01012026 GONZALEZ-FRAZIER, S EMP	401-08-2660	/ /			2185.83	2185.83	1.00	
			01012026 GREGORY, J EMPEE BEN MA	402-50-2660	/ /			856.30	856.30	1.00	
			01012026 GUTIERREZ, L EMPEE BEN	401-09-2660	/ /			704.20	704.20	1.00	
			01012026 HARRISON, D EMPEE BEN M	401-08-2660	/ /			2523.90	2523.90	1.00	
			01012026 HAYES, K EMPEE BEN MATC	401-08-2660	/ /			773.42	773.42	1.00	
			01012026 HEARN, M EMPEE BEN MATC	401-02-2660	/ /			75.87	75.87	1.00	
			01012026 HOLLY, J EMPEE BEN MATC	401-07-2660	/ /			39.06	39.06	1.00	
			01012026 HUSTON, M EMPEE BEN MAT	401-06-2660	/ /			2185.83	2185.83	1.00	
			01012026 LEE, V EMPEE BEN MATCH	401-09-2660	/ /			1657.00	1657.00	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			01012026 LOVE, P EMPEE BEN MATCH	401-01-2660	/ /			741.78	741.78	1.00	
			01012026 LUCERO, A EMPEE BEN MAT	402-50-2660	/ /			856.30	856.30	1.00	
			01012026 LUCERO, R EMPEE BEN MAT	401-09-2660	/ /			1657.00	1657.00	1.00	
			01012026 LUNSFORD, K EMPEE BEN M	634-32-2660	/ /			856.30	856.30	1.00	
			01012026 MADDEN, M EMPEE BEN MAT	401-08-2660	/ /			2523.90	2523.90	1.00	
			01012026 MARIN, J EMPEE BEN MATC	401-08-2660	/ /			1657.00	1657.00	1.00	
			01012026 MARIN, R EMPEE BEN MATC	401-08-2660	/ /			856.30	856.30	1.00	
			01012026 MIRANDA, D EMPEE BEN MA	401-01-2660	/ /			741.79	741.79	1.00	
			01012026 MONTENEGRO, E EMPEE BEN	401-06-2660	/ /			1311.51	1311.51	1.00	
			01012026 MONTENEGRO, E EMPEE BEN	422-66-2660	/ /			874.33	874.33	1.00	
			01012026 MONTOYA, A EMPEE BEN MA	401-09-2660	/ /			710.11	710.11	1.00	
			01012026 MONTOYA, R EMPEE BEN MA	401-08-2660	/ /			2185.84	2185.84	1.00	
			01012026 MURATI, P EMPEE BEN MAT	401-09-2660	/ /			1657.00	1657.00	1.00	
			01012026 NEELEY, W EMPEE BEN MAT	402-50-2660	/ /			1641.83	1641.83	1.00	
			01012026 NEELEY, W EMPEE BEN MAT	405-67-2660	/ /			15.17	15.17	1.00	
			01012026 NIEVES, S EMPEE BEN MAT	401-09-2660	/ /			818.72	818.72	1.00	
			01012026 PAXON, J EMPEE BEN MATC	401-00-2660	/ /			75.88	75.88	1.00	
			01012026 PENA, J EMPEE BEN MATCH	401-95-2660	/ /			1914.80	1914.80	1.00	
			01012026 REED, J EMPEE BEN MATCH	401-02-2660	/ /			663.63	663.63	1.00	
			01012026 REED, J EMPEE BEN MATCH	405-67-2660	/ /			192.67	192.67	1.00	
			01012026 ROBERTS, C EMPEE BEN MA	401-07-2660	/ /			2523.90	2523.90	1.00	
			01012026 RODRIGUEZ, C EMPEE BEN	401-07-2660	/ /			1657.00	1657.00	1.00	
			01012026 SCHMIDT, J EMPEE BEN MA	401-09-2660	/ /			741.79	741.79	1.00	
			01012026 SEGURA-LUCERO, S EMPEE	509-38-2660	/ /			741.79	741.79	1.00	
			01012026 SHETTER, R EMPEE BEN MA	402-50-2660	/ /			1657.00	1657.00	1.00	
			01012026 SOPKOWIAK, T EMPEE BEN	401-04-2660	/ /			741.79	741.79	1.00	
			01012026 SPENCER, B EMPEE BEN MA	401-08-2660	/ /			856.31	856.31	1.00	
			01012026 STANLEY, J EMPEE BEN MA	634-32-2660	/ /			2185.84	2185.84	1.00	
			01012026 STEELE, C EMPEE BEN MAT	634-32-2660	/ /			2523.90	2523.90	1.00	
			01012026 THOMPSON, K EMPEE BEN M	401-08-2660	/ /			70.71	70.71	1.00	
			01012026 TORREZ, C EMPEE BEN MAT	634-32-2660	/ /			1352.17	1352.17	1.00	
			01012026 TREJO, J EMPEE BEN MATC	401-08-2660	/ /			741.79	741.79	1.00	
			01012026 TURNER, J EMPEE BEN MAT	634-32-2660	/ /			1657.00	1657.00	1.00	
			01012026 VAUGHN, A EMPEE BEN MAT	401-01-2660	/ /			1558.34	1558.34	1.00	
			01012026 WALTERS, R EMPEE BEN MA	402-50-2660	/ /			856.31	856.31	1.00	
			01012026 WHITEHEAD, A EMPEE BEN	401-04-2660	/ /			2185.84	2185.84	1.00	
			01012026 WHITNEY, K EMPEE BEN MA	401-01-2660	/ /			2523.90	2523.90	1.00	
			01012026 WILLIAMS, R EMPEE BEN M	629-03-2660	/ /			1903.73	1903.73	1.00	
			01012026 WOMACK, V EMPEE BEN MAT	401-06-2660	/ /			1148.88	1148.88	1.00	
			01012026 WOMACK, V EMPEE BEN MAT	422-66-2660	/ /			765.92	765.92	1.00	
			01012026 WYATT, R EMPEE BEN MATC	401-09-2660	/ /			850.40	850.40	1.00	
			01012026 YAW, L EMPEE BEN MATCH	634-32-2660	/ /			856.31	856.31	1.00	
			01012026 ZAGORSKI, A EMPEE BEN M	401-08-2660	/ /			856.31	856.31	1.00	
			01012026 ZAVALA, Z EMPEE BEN MAT	401-08-2660	/ /			2523.90	2523.90	1.00	
			01012026 ZEPEDA, MON BEN MATCH	401-01-2660	/ /			1352.17	1352.17	1.00	
			02012026 ROBERTS, C EMPEE BEN	401-07-2004	/ /			280.43	280.43	1.00	
			02012026 SEGURA-LUCERO, S EMPEE	509-38-2002	/ /			94.38	94.38	1.00	

PROPERTY ASSESSMENTS	7042.40	DETENTION	14298.08	DISPATCH	16769.30
LAW ENFORCEMENT	26935.73	OFFICE OF COUNTY CLERK	5129.91	FACILITIES MANAGEMENT	1681.76
EMERGENCY MGMT SERVICE	4943.51	REAPPRAISAL FUND	3003.19	FINANCE DEPARTMENT	5629.05
ROAD	12199.03	LANDFILL	421.23	TREASURERS	8394.98
ADMINISTRATION	7734.48	COMMISSIONERS	96.27	DWI DISTRIBUTION FUND	836.17

03 RI34416	CENTRAL NM CORRECTIONAL FACILITY	CORRECTIONS INVOICE/INMATE HOUSI	605-86-2889	6B/C-26CDC	03/11/2026	72654	11680.14	11680.14	1.00
54576.18		DETENTION/ DECEMBER 2025							
03/13/2026		INMATES: DAVID COMPTON/ADRIAN							
		FEDERICO							
		INVOICE #'S 6B-26SCDC/6C-26SCDC							

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount	
			INVOICE DATE: 01/18/2026						
			CENTRAL NM HOUSING FACILITY	605-86-2889	5B/D-26SCDC	03/11/2026	72654	6611.40	6611.40 1.00
			INMATE DAVID COMPTON/ NOV 2025						
			INVOICE 5B-26SCDC						
			CENTRAL NM HOUSING FACILITY	605-86-2889	/ /		72654	2864.94	2864.94 1.00
			INMATE: MARTIN VIOLANTE/NOV 2025						
			INVOICE # 5D-26SCDC						
			DETENTION/ NOVEMBER 2025						
			INVOICE DATE: 12/12/2025						
			CENTRAL NM HOUSING FACILITY	605-86-2889	7B/C-26SCDC	03/12/2026	72654	5729.88	5729.88 1.00
			INMATE: DAVID COMPTON/JAN 2026						
			INVOICE # 7B-26SCDC						
			CENTRAL NM HOUSING FACILITY	605-86-2889	/ /		72654	6831.78	6831.78 1.00
			INMATE: ADRIAN FEDERICO/JAN 2026						
			INVOICE # 7C26SCDC						
			DETENTION/ JANUARY 2026						
			INVOICE DATE: 02/04/2026						
			CENTRAL NM HOUSING FACILITY	605-86-2889	1B/F/D26SCDC	03/12/2026	72654	6831.78	6831.78 1.00
			INMATE: DAVID COMPTON/JULY2025						
			INVOICE # 1B-26SCDC						
			CENTRAL NM HOUSING FACILITY	605-86-2889	/ /		72654	7194.48	7194.48 1.00
			INMATE: ADRIAN FEDERICO/JULY2025						
			CENTRAL NM HOUSING FACILITY	605-86-2889	/ /		72654	6831.78	6831.78 1.00
			INMATE: MARTIN VIOLANTE/JULY2025						
			INVOICE # 1D26SCDC						
			DETENTION: JULY 2025						
			INVOICE DATE: 08/07/2025						

CORRECTION FEES 54576.18

03 R134417	WINDSTREAM	INTERNET @ SCRDA	634-32-2221	3122026-01	03/12/2026		904.54	904.54	1.00
	1139.15	SCRDA/ 02/04-03/03 2026 SERVICE							
	03/13/2026	ACCOUNT # 100290582							
		575-894-7111							
		INVOICE DATE: 02/06/2026							
		INTERNET @ DETENTION	401-09-2221	3132026-03	03/13/2026		82.41	82.41	1.00
		DETENTION/ 575-894-6224							
		SERVICE: 03/01/2026-03/31/2026							
		ACCOUNT # 100802389							
		INVOICE DATE: 03/04/2026							
		INTERNET @ DETENTION	401-09-2221	77414944	03/13/2026		152.20	152.20	1.00
		DETENTION							
		SERVICE/ FEBRUARY 2026							
		ACCOUNT # 220067517							
		INVOICE # 77414944							
		INVOICE DATE: 03/01/2026							

DISPATCH 904.54 DETENTION 234.61

03 R134418	BULLOCKS ACCOUNT NO.418 DET	BULLOCKS FOOD	605-86-2888	4953	03/12/2026	72523	42.72	42.72	1.00
	42.72	DETENTION/ ACCOUNT 418							
	03/13/2026	INVOICE # 4953							
		INVOICE DATE: 03/05/2026							

CORRECTION FEES 42.72

03 O134419	THE OLIVE TREE	INVOICES FY26	510-37-2106	3122026-03	03/12/2026	72887	690.00	690.00	1.00
	690.00	DWI OLIVE TREE PROGRAM							
	03/13/2026	BILLING: FEBRUARY 2026							

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
INVOICE DATE: 03/04/2026										
DWI GRANT FUND		690.00								
03	0134420	REGION III EMS CORPORATE ACCOUNTS	EMS REGION III CONFERENCE	426-45-2115	#EIYXXJM	03/12/2026	73207	325.00	325.00	1.00
			TRAVIS ATWELL				73207			
	03/13/2026		FIRE/EMS							
			CONFERENCE: 04/26-05/03 2026							
			INVOICE/CONF: #EIYXXJM							
FIRE ADMINISTRATOR		325.00								
03	R134421	SANTA FE COUNTY	INMATE HOUSING	605-86-2889	SIER 2-2026	03/12/2026	72652	2964.00	228.00	13.00
			DETENTION/ FEBRUARY 2026							
	03/13/2026		INVOICE # SIER 2-2026							
			INVOICE DATE: 03/02/2026							
CORRECTION FEES		2964.00								
03	R134422	LUNA COUNTY DETENTION CENTER	INMATE MEDICAL AND SO TRANSPORT	605-86-2889	SM83842026	03/12/2026	72632	573.46	573.46	1.00
			DETENTION: FEBRUARY 2026							
	03/13/2026		INVOICE # SM83842026							
			INVOICE DATE: 03/03/2026							
			LUNA INMATE HOUSING FY 25 - 26	605-86-2889	5982026	03/12/2026	72632	121667.00	121667.00	1.00
			DETENTION/ FEBRUARY 2026							
			INVOICE # S982026							
			INVOICE DATE: 03/09/2026							
CORRECTION FEES		122240.46								
03	R134423	REED'S TIRE	PARTS & MATERIALS OPEN PO	402-50-2443	17100	03/12/2026	72504	32.51	32.51	1.00
			ROAD/FLEET							
	03/13/2026		INVOICE # 17100							
			INVOICE DATE: 03/09/2026							
ROAD		32.51								
03	R134424	WILLIAM SHERMAN GIBBONS	TRIP CHARGE	409-77-2550	894	03/12/2026	73222	50.00	50.00	1.00
			LABOR-COMMERCIAL/REPAIRS	409-77-2550	/ /		73222	297.00	297.00	1.00
	03/13/2026		TAX ON LABOR	409-77-2550	/ /		73222	29.11	29.11	1.00
			FIRE/EMS: ARREY FD							
			INVOICE # 894							
			INVOICE DATE: 03/06/2026							
ARREY/DERRY FIRE		376.11								
03	R134425	MES SERVICE COMPANY, LLC	COMPLETE APPARATUS INSPECTION	411-78-2330	IN2451025	03/12/2026	73143	567.00	189.00	3.00
			TAX ON LABOR	411-78-2330	/ /		73143	37.92	37.92	1.00
	03/13/2026		1994 LUVERNE ENGINE				73143			
			TRUCK OUT OF SERVICE				73143			
			ADDITIONAL REPAIRS NEEDED				73143			
			INVOICE # IN2451025							
			INVOICE DATE: 02/26/2026							
			CUSTOMER # C287159							
			SALES ORDER # SO2261752							
MONTICELLO FIRE		604.92								
03	R134426	ADVANCED COMMUNICATIONS	ITEM NUMBER XL-AE4B MICROPHONE	604-85-2021	23462-00	03/12/2026	73131	940.00	188.00	5.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
INVOICE DATE: 02/28/2026								
DWI PROGRAM FEES FUND 285.02								
03	R134432	STALKER RADAR	806-0022-00 DSR 2 ANTENNA RADAR	604-85-2021	473965	03/12/2026	73038	3193.00
	11838.00		PART NUMBER 200-0999-60, ASSY				73038	3193.00
	03/13/2026		DSR ENHANCED COUNTING UNIT, 1.5				73038	1.00
			PCB, ARM PROCESSOR				73038	
			PART NUMBER 200-1572-00, DSR				73038	
			MODULAR OSC DISPLAY				73038	
			PART NUMBER 200-1468-00, DUAL				73038	
			DSR KA ANTENNA				73038	
			PART NUMBER 200-0921-00, DSR				73038	
			ERGONOMIC REMOTE CONTROL W/SCREW				73038	
			LATCH				73038	
			PART NUMBER 200-0769-00, 25 MPH/				73038	
			40 KPH KA TUNING FORK				73038	
			PART NUMBER 200-0770-00, 40 MPH/				73038	
			64 KPH KA TUNING FORK				73038	
			PART NUMBER 200-1683-00, ASSY,	604-85-2021	/ /		73038	182.00
			2025 TAHOE FRONT KA CU/ANTENNA				73038	182.00
			COMBO MOUNT				73038	1.00
			PART NUMBER 200-1475-00, 2021-	604-85-2021	/ /		73038	141.00
			2024 TAHOE ANT/CU/DISPLAY COMBO				73038	141.00
			MOUNT				73038	1.00
			PART NUMBER 200-0648-00, DISPLAY				73038	
			SUN SHIELD				73038	
			PART NUMBER 155-2591-08, 8 FOOT				73038	
			ANTENNA CABLE, IP67				73038	
			PART NUMBER 155-2591-20, 20 FOOT				73038	
			ANTENNA CABLE, IP67				73038	
			PART NUMBER 200-0622-01, 2015-				73038	
			PRESENT TAHOE VSS CABLE KIT				73038	
			PART NUMBER 200-0821-00, DSR				73038	
			DOCUMENTATION KIT				73038	
			PART NUMBER 006-0095-00, FAN				73038	
			NOISE SUPPRESSION ADDENDUM - DSR				73038	
			PART NUMBER 035-0361-00,				73038	
			SHIPPING CONTAINER, DASH				73038	
			MOUNTED RADAR				73038	
			PART NUMBER 060-1000-36, 36				73038	
			MONTH WARRANTY				73038	
			PART NUMBER 006-0147-00,				73038	
			CERTIFICATE OF ACCURACY, STALKER				73038	
			DUAL/DSR/SII/2X				73038	
			PART NUMBER 806-0021-00, DSR 1	604-85-2021	/ /		73038	8322.00
			ANTENNA RADAR SYSTEM				73038	2774.00
			PART NUMBER 200-0999-60, ASSY,				73038	3.00
			DSR ENHANCED COUNTING UNIT, 1.5				73038	
			PCB, ARM PROCESSOR				73038	
			PART NUMBER 200-1572-00, DSR				73038	
			MODULAR OSC DISPLAY				73038	
			PART NUMBER 200-1468-00, DUAL				73038	
			DSR KA ANTENNA				73038	
			PART NUMBER 200-0921-00, DSR				73038	
			ERGONOMIC REMOTE CONTROL W/				73038	
			SCREW LATCH				73038	
			PART NUMBER 200-0769-00, 25 MPH/				73038	
			40 KPH KA TUNING FORK				73038	

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			PART NUMBER 200-0770-00, 40 MPH/ 64 KPH KA TUNING FORK				73038	
			PART NUMBER 200-0243-00, COUNTING/DISPLAY TALL MOUNT				73038	
			PART NUMBER 200-0244-00, ANTENNA DASH MOUNT				73038	
			PART NUMBER 200-0648-00, DISPLAY SUN SHIELD				73038	
			PART NUMBER 155-2591-08, 8 FOOT ANTENNA CABLE, IP67				73038	
			PART NUMBER 200-0622-01, 2015- PRESENT TAHOE VSS CABLE KIT				73038	
			PART NUMBER 062-0041-00, ONE- ANTENNA OPERATION				73038	
			PART NUMBER 200-0821-00, DSR DOCUMENTATION KIT				73038	
			PART NUMBER 006-0095-00, FAN NOISE SUPPRESSION ADDENDUM - DSR				73038	
			PART NUMBER 035-0361-00, SHIPPING CONTAINER, DASH MOUNTED RADAR				73038	
			PART NUMBER 060-1000-36, 36 MONTH WARRANTY				73038	
			PART NUMBER 006-0147-00, CERTIFICATE OF ACCURACY, STALKER DUAL/DSR/SII/2X				73038	
			NM STATEWIDE PRICE AGREEMENT 40-00000-24-00052AA SHERIFF INVOICE # 473965 INVOICE DATE: 03/05/2026				73038	

LAW ENFORCEMENT PROTEC 11838.00

03 R134433	NEW MEXICO GAS COMPANY	GAS @ ARREY FD	409-77-2552	3122026-04	03/12/2026		32.93	32.93	1.00
65.86		FIRE/EMS SERVICE: FEBRUAY 2026							
03/13/2026		ACCOUNT # 044303812-0477692-3							
		INVOICE DATE: 03/06/2026							
		GAS @ ARREY TRANSFER STATION	405-67-2552	3132026-09	03/13/2026		32.93	32.93	1.00
		ROAD/LANDFILL							
		ACCOUNT # 044643001-0481084-0							
		SERVICE; FEBRUARY 2026							
		INVOICE DATE: 03/09/2026							

ARREY/DERRY FIRE 32.93 LANDFILL 32.93

03 R134434	QUADIENT LEASING USA, INC	LEASE PAYMENT	401-01-2898	Q2245706	03/12/2026	72804	1050.00	1050.00	1.00
1137.94		TAX	401-01-2898		/ /	72804	87.94	87.94	1.00
03/13/2026		ADMINISTRATION/ 01/01-03/31							
		INVOICE # Q2245706							
		INVOICE DATE: 02/27/2026							

ADMINISTRATION 1137.94

03 R134435	EL PASO ELECTRIC COMPANY	ELECTRIC @ ARREY DERRY FD	409-77-2552	3122026-05	03/12/2026		57.22	57.22	1.00
307.03		FIRE/EMS/							
03/13/2026		SERVICE: 02/03/2026-03/05/2026							
		ACCOUNT # 2725110000							
		INVOICE DATE: 03/05/2026							

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			ELECTRIC @ ARREY BALL PARK FACILITIES	401-02-2552	3122026-06	03/12/2026		190.37	190.37	1.00
			SERVICE: 02/03/2026-03/05/2026							
			ACCOUNT # 8067898573							
			INVOICE DATE: 03/05/2026							
			ELECTRIC @ ARREY SENIOR CENTER FACILITIES	401-02-2552	3122026-07	03/12/2026		59.44	59.44	1.00
			SERVICE: 02/04/2026-03/05/2026							
			ACCOUNT # 4635110000							
			ACCOUNT DATE: 03/05/2026							
=====										
ARREY/DERRY FIRE	57.22	FACILITIES MANAGEMENT	249.81							
=====										
03 0134436	COALITION OF AZ/NM COUNTIES	2026 ANNUAL DUES	401-00-2112	722	03/12/2026	73199	2600.00	2600.00	1.00	
	2600.00	ADMINISTRATION								
	03/13/2026	INVOICE # 722								
		INVOICE DATE: 02/20/2026								
=====										
COMMISSIONERS	2600.00									
=====										
03 V134437	QUADIENT LEASING USA, INC	QUADIENT LEASE	624-87-2898	Q2245855	03/12/2026	72774	76.67	76.67	1.00	
	76.67	CLERKS OFFICE								
	03/13/2026									
=====										
RECORDING AND FILING	76.67									
=====										
03 R134438	QUADIENT FINANCE USA, INC	POSTAGE FY 2025-2026	401-07-2220	3122026-08	03/12/2026	72626	768.10	768.10	1.00	
	1453.17	TREASURER								
	03/13/2026	POSTAGE FY 2025-2026	401-01-2220	/ /			107.59	107.59	1.00	
		ADMINISTRATION								
		POSTAGE FY 2025-2026	634-32-2220	/ /			.74	.74	1.00	
		SCRDA								
		POSTAGE FY 2025-2026	401-04-2220	/ /			61.94	61.94	1.00	
		CLERK								
		POSTAGE FY 2025-2026	401-06-2220	/ /			8.14	8.14	1.00	
		ASSESSOR								
		POSTAGE FY 2025-2026	401-05-2220	/ /			494.32	494.32	1.00	
		ELECTIONS								
		POSTAGE FY 2025-2026	402-50-2220	/ /			.74	.74	1.00	
		ROAD								
		POSTAGE FY 2025-2026	401-08-2220	/ /			11.60	11.60	1.00	
		SHERIFF								
		ACCOUNT # 7900 0440 8084 1541								
		INVOICE DATE: 03/01/2026								
=====										
TREASURERS	768.10	ADMINISTRATION	107.59	DISPATCH	0.74					
OFFICE OF COUNTY CLERK	61.94	PROPERTY ASSESSMENTS	8.14	BUREAU OF ELECTIONS	494.32					
ROAD	0.74	LAW ENFORCEMENT	11.60							
=====										
03 R134439	SIERRA ELECTRIC CO-OP, INC	ELECTRIC @ HILLSBORO TV	407-75-2552	3122026-09	03/12/2026		50.26	50.26	1.00	
	1557.73	FIRE/EMS HILLSBORO TV								
	03/13/2026	SERVICE 02/01/2026-03/01/2026								
		ACCOUNT # 63701								
		INVOICE DATE: 03/03/2026								
		ELECTRIC @ CABALLO FIRE	413-80-2552	3122026-10	03/12/2026		223.70	223.70	1.00	
		ACCOUNT # 128201								
		ELECTRIC @ YARD LIGHT	413-80-2552	/ /			27.75	27.75	1.00	
		ACCOUNT # 744400								
		ELECTRIC @ YARD LIGHT	413-80-2552	/ /			27.75	27.75	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			ACCOUNT # 744500					
			FIRE/EMS					
			SERVICE: FEBRUARY 2026					
			INVOICE # 5342					
			ELECTRIC @ CUCHILLO FD	411-78-2552	3122026-11	03/12/2026		70.10
			FIRE/EMS CUCHILLO FD					70.10
			SERVICE: FEBRUARY 2026					1.00
			ACCOUNT # 647000					
			INVOICE DATE: 03/03/2026					
			ELECTRIC @ LAS PALOMAS FD	414-83-2552	3122026-12	03/12/2026		99.40
			FIRE/EMS LAS PALOMAS FD					99.40
			SERVICE: FEBRUARY2026					1.00
			ACCOUNT # 145001					
			INVOICE DATE: 03/03/2026					
			ELECTRIC @ MONTICELLO FD	411-78-2552	3122026-13	03/12/2026		66.46
			FIRE/EMS MONTICELLO FD					66.46
			SERVICE: FEBRUARY 2026					1.00
			ACCOUNT # 81101					
			INVOICE DATE: 03/03/2026					
			ELECTRIC @ KINGSTON SUBSTATION	407-75-2552	3122026-14	03/12/2026		55.90
			ACCOUNT # 17801					55.90
			ELECTRIC @ WEST HILLSBORO	407-75-2552	/ /			107.96
			ACCOUNT # 53201					107.96
			ELECTRIC @ W. HILLSBORO YARD LIG	407-75-2552	/ /			27.75
			ACCOUNT # 742700					27.75
			ELECTRIC @ HILLSBORO YARD LIGHT	407-75-2552	/ /			27.75
			ACCOUNT # 747800					27.75
			FIRE/EMS HILLSBORO FD					
			INVOICE # 130					
			SERVICE: FEBRUARY 2026					
			INVOICE DATE: 03/03/2026					
			ELECTRIC @ CHLORIDE WATSON WELL	410-74-2552	3122026-15	03/12/2026		115.78
			ACCOUNT # 25901					115.78
			ELECTRIC @ WINSTON FD	410-74-2552	/ /			276.64
			ACCOUNT # 446502					276.64
			ELECTRIC @ YARD LIGHT CHLORIDE W	410-74-2552	/ /			27.75
			ACCOUNT # 730200					27.75
			ELECTRIC @ 2887 HWY 52 YARD LIGH	410-74-2552	/ /			27.75
			ACCOUNT # 768500					27.75
			ELECTRIC @ 2887 HWY 52 YARD LIGH	410-74-2552	/ /			27.75
			ACCOUNT # 768600					27.75
			FIRE/EMS WINSTON FD					
			SERVICE: FEBRUAY 2026					
			INVOICE # 5292					
			INVOICE DATE: 03/03/2026					
			ELECTRIC @ HILLSBORO WASTE	405-67-2552	3122026-16	03/12/2026		37.34
			ROAD/ SERVICE: FEBRUARY 2026					37.34
			ACCOUNT # 63801					
			INVOICE DATE: 03/03/2026					
			ELECTRIC @ SC TRANSFER STATION	405-67-2552	3122026-17	03/12/2026		54.26
			ROAD/LANDFILL/ SERVICE: FEB 2026					54.26
			ACCOUNT # 31101					
			INVOICE DATE: 03/03/2026					
			ELECTRIC @ POVERTY CREEK FD	425-59-2552	3132026-10	03/13/2026		205.68
			FIRE/EMS POVERTY CREEK FD					205.68
			SERVICE 02/01/2026-03/01/2026					1.00
			ACCOUNT # 643100					
			INVOICE DATE: 03/03/2026					

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 R134444		AT&T	PHONE SERVICE/ 5758946881	402-50-2221	3132026-04	03/13/2026		45.98	45.98	1.00
	45.98		ROAD/PLEET							
	03/13/2026		SERVICE: FEBRUARY 2026							
			ACCOUNT # 030 597 7303 001							
			INVOICE DATE: 02/28/2026							
ROAD	45.98									
03 R134445		PTS SOLUTIONS, INC.	SOFTWARE - 2022 STANDARD SQL -	401-08-3011	2026-008	03/13/2026	73176	1500.00	1500.00	1.00
	1500.00		15 USER CAL				73176			
	03/13/2026		SHERIFF							
			INVOICE # 2026-008							
			INVOICE DATE: 02/27/2026							
LAW ENFORCEMENT	1500.00									
03 R134446		TRIADIC ENTERPRISES, INC.	FY26 MONTHLY SOFTWARE SUPPORT	401-95-3011	1251FEB2026	03/13/2026	72627	5418.05	5418.05	1.00
	5418.05		FINANCE/ADMINISTRATION							
	03/13/2026		SERVICE: FEBRUARY 2026							
			ACCOUNT # 1251							
			INVOICE # 1251 FEB 282026							
			INVOICE DATE: 02/28/2026							
FINANCE DEPARTMENT	5418.05									
03 R134447		SWC TELESOLUTIONS, INC	TELEPHONE @ HILLSBORO FD	407-75-2221	3132026-05	03/13/2026		13.88	13.88	1.00
	512.81		ACCT # 575-579-5852							
	03/13/2026		TELEPHONE @ KINGSTON FD	407-75-2221		/ /		13.88	13.88	1.00
			ACCT # 575-579-5877			/ /				
			INTERNET @ CABALLO FD	413-80-2221		/ /		97.01	97.01	1.00
			ACCOUNT # HSI0011871			/ /				
			INTERNET @ KINGSTON FD	407-75-2221		/ /		97.01	97.01	1.00
			ACCOUNT # HSI11871-4			/ /				
			INTERNET @ HILLSBORO FD	407-75-2221		/ /		97.01	97.01	1.00
			ACCOUNT # HSI11871-5			/ /				
			INTERNET @ ARREY DERRY FD	409-77-2221		/ /		97.01	97.01	1.00
			ACCOUNT #HSI11871-2			/ /				
			INTERNET @ LAS PALOMAS FD	414-83-2221		/ /		97.01	97.01	1.00
			ACCOUNT # HSI11871-3			/ /				
			FIRE/EMS							
			SERVICE: 03/02/2026-04/01/2026							
			ACCOUNT # 0000011871							
			INVOICE DATE: 03/02/2026							
HILLSBORO FIRE	221.78	CABALLO FIRE	97.01	ARREY/DERRY FIRE	97.01					
LAS PALOMAS FIRE	97.01									
03 R134448		HILLSBORO MUTUAL DOMESTIC WATER	WATER @ HILLSBORO FD	407-75-2552	3132026-06	03/13/2026		27.01	27.01	1.00
	27.01		FIRE/EMS HILLBORO FD							
	03/13/2026		ACCOUNT # 79							
			SERVICE 02/01/2026-03/02/2026							
			INVOICE DATE: 03/02/2026							
HILLSBORO FIRE	27.01									
03 R134449		WILSON & COMPANY, INC .	ENGINEERASK ORDER #1 AMENDMENT	502-56-2988	147712	03/13/2026	70644	4628.25	4628.25	1.00
	4628.25		ADMINISTRATION				70644			
	03/13/2026		PROJECT: 2260015702				70644			

CR#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
FACILITIES MANAGEMENT 1904.96										
03	03/13/2026	UNIVERSAL WASTE SYSTEMS, INC	TRASH RECEIPTICLE FOR STATION FIRE/EMS LAS PALOMAS FD CUSTOMER # 267851 SERVICE 04/01/2026-06/30/2026 INVOICE # 0004510943 INVOICE DATE: 03/01/2026	414-83-2550	4510943	03/13/2026	72597	131.06	131.06	1.00
LAS PALOMAS FIRE 131.06										
03	03/20/2026	DATA FACTS INC	115-MVR MONITORING MVR MONITORING INVOICE NO. R0208276 INVOICE DATE 02/06/2026 ACCOUNT NO. SIERRA	401-01-2771 401-01-2771	R0208276	03/19/2026 / /	72647 72647	241.50 13.00	241.50 13.00	1.00 1.00
ADMINISTRATION 254.50										
03	03/20/2026	QUADIENT LEASING USA, INC	QUADIENT LEASE CLERKS OFFICE	624-87-2898	Q2245855	03/12/2026	72774	76.67	76.67	1.00
RECORDING AND FILING 76.67										
03	03/20/2026	VERIZON WIRELESS SERVICES	2026 DRAWDOWN CLERK CELL PHONES CLERK SERVICE: 02/10/2026-03/09/2026 ACCOUNT # 870073442-00001 INVOICE # 6138144583 INVOICE DATE: 03/09/2026	401-04-2221	6138144583	03/18/2026	72781	146.16	146.16	1.00
OFFICE OF COUNTY CLERK 146.16										
03	03/20/2026	WINDSTREAM	INTERNET @ SCRDA SCRDA/ 575-894-7111 SERVICE:03/04/2026-04/03/2026 ACCOUNT # 100290582 INVOICE DATE: 03/06/2026	634-32-2221	3182026-01	03/18/2026		904.54	904.54	1.00
			INTERNET @ CUCHILLO FS FIRE/EMS CUCHILLO FS 575-743-0239 ACCOUNT # 100847920 INVOICE DATE: 03/10/2026	411-78-2221	3182026-06	03/18/2026		169.47	169.47	1.00
DISPATCH 904.54 MONTICELLO FIRE 169.47										
03	03/20/2026	CACA PASA, LLC	PORTA POTTY @ GUN RANGE SHERIFF INVOICE # 13134 INVOICE DATE: 03/10/2026	401-08-2887	13134	03/18/2026	72495	160.03	160.03	1.00
			PORTA POTTY ARRET BALLFIELD FACILITIES INVOICE # 13132 INVOICE DATE: 03/10/2026	401-01-2898	13132	03/18/2026	72805	150.00	150.00	1.00
LAW ENFORCEMENT 160.03 ADMINISTRATION 150.00										

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 R134462		TK ELEVATOR CORPORATION	TK AKA TYSEENKRUPP OPEN PO	401-09-2330	3009338443	03/18/2026	72719	1417.50	1417.50	1.00
			DETENTION							
			CUSTOMER # 15155-US35140							
			JOB # US35140							
			INVOICE # 3009338443							
			INVOICE DATE: 03/01/2026							
		DETENTION						1417.50		
03 R134463		SIERRA AUTO PARTS	PARTS & MATERIALS OPEN PO	402-50-2330	6016-345155	03/18/2026	72496	221.42	221.42	1.00
			ROAD/FLEET							
			CUSTOMER # S525							
			INVOICE # 6016-345155							
			INVOICE DATE: 03/17/2026							
		ROAD						221.42		
03 R134464		CITY OF TRUTH OR CONSEQUENCES	LANDFILL CHARGES	405-67-2080	3182026-02	03/18/2026		1354.99	1354.99	1.00
			ROAD/LANDFILL							
			SERVICE: FEBRUARY 2026							
			ACCOUNT # 5999-21777-00							
			INVOICE DATE: 03/13/2026							
		LANDFILL						1354.99		
03 R134465		NEW MEXICO GAS COMPANY	GAS @ 2501 S. BROADWAY ST.	401-02-2552	3182026-03	03/18/2026		118.27	118.27	1.00
			ROAD/FACILITIES							
			SERVICE: MARCH 2026							
			ACCOUNT # 044213314-0477240-6							
			INVOICE DATE: 03/12/2026							
			GAS @ 1321 HYDE AVE	401-02-2552	3182026-04	03/18/2026		33.59	33.59	1.00
			FACILITIES							
			SERVICE MARCH 2026							
			ACCOUNT # 044272212-0477376-6							
			INVOICE DATE: 03/11/2026							
			GAS @ FAIR BARN 2953 S. BROADWAY	401-02-2552	3182026-05	03/18/2026		121.78	121.78	1.00
			FACILITIES							
			SERVICE: MARCH 2026							
			ACCOUNT # 044272212-1345021-3							
			INVOICE DATE: 03/11/2026							
			GAS @ HWY 187 UNIT ARREY	401-02-2552	3182026-07	03/18/2026		49.08	49.08	1.00
			FACILITIES							
			ACCOUNT # 044639901-0481053-4							
			SERVICE/ MARCH 2026							
			INVOICE DATE: 03/09/2026							
		FACILITIES MANAGEMENT						322.72		
03 R134466		MES SERVICE COMPANY, LLC	ENGINE-41 MAINTENANCE	409-77-2330	IN2464075	03/18/2026	73204	1457.42	1457.42	1.00
			FIRE/EMS LAS PALOMAS EMS							
			CUSTOMER # C57915							
			SALES ORDER # SO2264086							
			INVOICE# IN2464075							
			INVOICE DATE: 03/17/2026							
			ENGINE-42 MAINTENANCE	409-77-2330	IN2463648	03/18/2026	73204	1199.77	1199.77	1.00
			FIRE/EMS LAS PALOMAS EMS							
			CUSTOMER # C57915							
			SALES ORDER: CO2264077							
			INVOICE # IN2463648							

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			INVOICE DATE: 03/17/2026							
			BRUSH-44 MAINTENANCE	409-77-2330	IN2463622	03/18/2026	73204	2078.13	2078.13	1.00
			FIRE/EMS LAS PALOMAS EMS				73204			
			CUSTOMER # C57915							
			SALES ORDER # SO2264071							
			INVOICE # IN2463622							
			INVOICE DATE: 03/17/2026							
			ENGINE-43 MAINTENANCE	409-77-2330	IN2463961	03/18/2026	73204	1199.00	1199.00	1.00
			FIRE/EMS LAS PALOMAS EMS							
			CUSTOMER # C57915							
			SALES ORDER: SO2264080							
			INVOICE # IN2463961							
			INVOICE DATE: 03/17/2026							
=====										
ARREY/DERRY FIRE		5914.32								
03	0134467	TRAFFIC AND PARKING CONTROL CO.	SHIELD 15B SPEED DISPLAY	401-00-2900	I820790	03/18/2026	73110	5246.88	2623.44	2.00
	7174.82		INTEGRATED SOLAR POLE MOUNT	401-00-2900	/ /		73110	1234.20	617.10	2.00
	03/20/2026		SOLAR PANEL 50W	401-00-2900	/ /		73110	993.48	496.74	2.00
			SHIPPING & HANDLING	401-00-2900	/ /		73110	542.00	271.00	2.00
			DISCOUNT	401-00-2900	/ /		73110	841.74-	420.87-	2.00
			ROAD/FLEET				73110			
			CUSTOMER # C121072				73110			
			INVOICE # I820790							
			INVOICE DATE: 03/13/2026							
=====										
COMMISSIONERS		7174.82								
03	R134468	GOVERNMENT FORMS & SUPPLIES LLC	BUSINESS CARDS BB	401-95-2222	359692	03/18/2026	72961	50.00	50.00	1.00
	50.00		FINANCE							
	03/20/2026		JOB # 058188							
			INVOICE # 0359692							
			INVOICE DATE: 12/23/2026							
=====										
FINANCE DEPARTMENT		50.00								
03	R134469	AMERICAN LINEN SUPPLY INC.	MONTHLY LINEN CLEANING SERVICE	402-50-2106	1022732	03/18/2026	72622	45.66	45.66	1.00
	45.66		ROAD/FLEET							
	03/20/2026		ACCOUNT # 141436-00000							
			INVOICE # 1022732							
			INVOICE DATE: 03/16/2026							
=====										
ROAD		45.66								
03	R134470	ADP, INC.	FY26 PAYROLL SERVICES	401-95-3011	715878520	03/18/2026	72628	603.75	603.75	1.00
	603.75		FINANCE/PAYROLL							
	03/20/2026		CLIENT # 3231952							
			ADVICE DEBIT # 715878520							
			ADVICE DATE: 03/13/2026							
=====										
FINANCE DEPARTMENT		603.75								
03	R134471	TRIADIC ENTERPRISES, INC.	83-1099 ENVELOPES FOR 2026	401-95-2225	1702745	03/18/2026	73060	71.71	71.71	1.00
	196.77		ELECTRONIC FILING FEE	401-95-2222	/ /		73060	125.06	1.69	74.00
	03/20/2026		FINANCE/PAYROLL							
			ACCOUNT # 1251							
			INVOICE # 1702745							
			INVOICE DATE: 03/12/2026							
=====										
FINANCE DEPARTMENT		196.77								

CR#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 R134472		WAGNER EQUIPMENT COMPANY, INC.	PARTS/SHIPPING	402-50-2330	P12C0517581	03/18/2026	72503	19.49	19.49	1.00
	19.49		ROAD/FLEET							
	03/20/2026		CUSTOMER # 79227							
			PSO/WO# 12C700645							
			INVOICE # P12C0517581							
			INVOICE DATE: 03/11/2026							
ROAD								19.49		
03 R134473		CENTURYLINK	911 PHONE LINES	634-32-2221	776434035	03/18/2026	72560	81.55	81.55	1.00
	81.55		SCRDA							
	03/20/2026		BILLING ACCOUNT # 85039868							
			INVOICE # 776434035							
			INVOICE DATE: 03/08/2026							
DISPATCH								81.55		
03 V134474		CATERPILLAR FINANCIAL SERVICES	MONTHLY PAYMENT LEASE FY 25/26	402-50-2899	38269925	03/18/2026	72499	4097.91	4097.91	1.00
	12961.72		ROAD/FLEET							
	03/20/2026		CONTRACT # 001-70152297							
			MODEL/SERIAL # 150-15/EB401190							
			CUSTOMER # 2015601							
			STATEMENT # 38269925							
			INVOICE DATE: 03/11/2026							
			MONTHLY PAYMENT LEASE FY 25/26	402-50-2899	38272910	03/18/2026	72499	4332.11	4332.11	1.00
			ROAD/FLEET							
			CONTRACT # 001-70156631							
			MODEL/SERIAL # 150-15/ENJ00134							
			CUSTOMER # 2015601							
			STATEMENT # 38272910							
			INVOICE DATE: 03/12/2026							
			MONTHLY PAYMENT LEASE FY 25/26	402-50-2899	38271182	03/18/2026	72499	4531.70	4531.70	1.00
			ROAD/FLEET							
			CONTRACT # 001-70151647							
			MODEL/SERIAL # 150-15/EB401163							
			CUSTOMER # 2015601							
			CUSTOMER # 2015601							
			INVOICE DATE: 03/12/2026							
ROAD								12961.72		
03 O134475		CUSTOM TRUCK ONE SOURCE, INC.	TRASH TRUCK MONTHY PAYMENT	405-67-2898	7950423	03/18/2026	72745	4999.71	4999.71	1.00
	4999.71		ROAD/FLEET							
	03/20/2026		CUSTOMER # 1251260							
			CONTRACT # CS-37426							
			INVOICE # 7950423							
			INVOICE DATE: 03/10/2026							
LANDFILL								4999.71		
03 O134476		MICHAEL HARI MILLIONHARI LLC	POLICE NARRATIVES AI AGENCY	401-08-2106	C4SKNUZS0003	03/04/2026	73202	1919.36	1919.36	1.00
	1919.36		SUBSCRIPTION MARCH 1 - JUNE 30,				73202			
	03/27/2026		2026				73202			
			SHERIFF							
			INVOICE # CSKNUZS-003							
			INVOICE DATE: 03/03/2026							
LAW ENFORCEMENT								1919.36		

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 0134477		CACA PASA, LLC	PORTA POTTY # GUN RANGE	401-08-2887	13134	03/18/2026	72495	160.03	160.03	1.00
	320.06		SHERIFF							
	03/27/2026		INVOICE # 13134							
			INVOICE DATE: 03/10/2026							
			PORTA POTTY ARRET BALLFIELD	401-01-2898	13132	03/18/2026	72805	160.03	160.03	1.00
			FACILITIES							
			INVOICE # 13132							
			INVOICE DATE: 03/10/2026							
LAW ENFORCEMENT		160.03	ADMINISTRATION	160.03						
03 R134478		CATERPILLAR FINANCIAL SERVICES	MONTHLY PAYMENT LEASE FY 25/26	402-50-2899	38269925	03/18/2026	72499	4097.91	4097.91	1.00
	4097.91		ROAD/FLEET							
	03/27/2026		CONTRACT # 001-70152297							
			MODEL/SERIAL # 150-15/EB401190							
			CUSTOMER # 2015601							
			STATEMENT # 38269925							
			INVOICE DATE: 03/11/2026							
ROAD		4097.91								
03 R134479		CATERPILLAR FINANCIAL SERVICES	MONTHLY PAYMENT LEASE FY 25/26	402-50-2899	38272910	03/18/2026	72499	4332.11	4332.11	1.00
	4332.11		ROAD/FLEET							
	03/27/2026		CONTRACT # 001-70156631							
			MODEL/SERIAL # 150-15/ENJ00134							
			CUSTOMER # 2015601							
			STATEMENT # 38272910							
			INVOICE DATE: 03/12/2026							
ROAD		4332.11								
03 R134480		CATERPILLAR FINANCIAL SERVICES	MONTHLY PAYMENT LEASE FY 25/26	402-50-2899	38271182	03/18/2026	72499	4531.70	4531.70	1.00
	4531.70		ROAD/FLEET							
	03/27/2026		CONTRACT # 001-70151647							
			MODEL/SERIAL # 150-15/EB401163							
			CUSTOMER # 2015601							
			CUSTOMER # 2015601							
			INVOICE DATE: 03/12/2026							
ROAD		4531.70								
03 0134481		WEX BANK	1962.856 UNIT OF DIESEL/UNLEADED	402-50-2441	110954903	03/24/2026	72586	6549.26	6549.26	1.00
	13268.21		ROAD/FLEET - FEBRUARY 2026							
	03/27/2026		25.974 UNITS OF DIESEL/UNLEADED	422-66-2441	/	/	72584	74.00	74.00	1.00
			ASSESSOR - FEBRUARY 2026							
			WEX FUEL SERVICES	405-67-2441	/	/	72585	780.33	780.33	1.00
			241.970 UNITS OF DIESEL/UNLEADED							
			LANDFILL - FEBRUARY 2026							
			351.26 UNITS OF DIESEL/UNLEADED	401-09-2441	/	/	72570	1064.78	1064.78	1.00
			DETENTION - FEBRUARY 2026							
			1623.61 UNITS OF DIESEL/UNLEADED	401-08-2441	/	/	72521	4459.93	4459.93	1.00
			SHERIFF - FEBRUARY 2026							
			149.07 UNITS OF DIESEL/UNLEADED	401-02-2441	/	/	72522	410.77	410.77	1.00
			FACILITY - FEBRUARY 2026							
			72.71 UNITS OF DIESEL/UNLEADED	426-45-2441	/	/	72547	205.78	205.78	1.00
			EMS ADMIN - FEBRUARY 2026							
			11,185 UNITS OF DIESEL/UNLEADED	413-80-2441	/	/	72536	32.54	32.54	1.00
			CABALLO FD - FEBRUARY 2026							

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			27.61 UNITS OF DIESEL/UNLEADED	633-44-2441	/ /		72548	85.46	85.46	1.00
			LAS PALOMAS FD - FEBRUARY 2026							
			REBATES FOR FEBRUARY 2026	401-0-1260	/ /			394.64-	394.64-	1.00
			INVOICE # 110954903							
			ACCOUNT # 0496-00-332808-5							
			INVOICE DATE: 02/28/2026							
ROAD	6549.26	REAPPRAISAL FUND	74.00	LANDFILL				780.33		
DETENTION	1064.78	LAW ENFORCEMENT	4459.93	FACILITIES MANAGEMENT				410.77		
FIRE ADMINISTRATOR	205.78	CABALLO FIRE	32.54	LAS PALOMAS EMS				85.46		
TREASURER	394.64-									
=====										
03 0134482		VERIZON WIRELESS SERVICES	ADMIN CELLULAR SERVICES	401-01-2221	6138278489	03/25/2026	72544	82.30	82.30	1.00
	377.87		ADMINISTRATION							
	03/27/2026		SERVICE: 02/11/2026-03/10/2026							
			ACCOUNT # 942019852-00003							
			INVOICE # 6138278489							
			INVOICE DATE: 03/11/2026							
			JIM PAXON PHONE FY25/26	401-00-2221	6138187820	03/25/2026	73090	52.54	52.54	1.00
			COMMISSION							
			SERVICE: 02/11/2026-03/10/2026							
			ACCOUNT # 342831308-00001							
			INVOICE # 6138187820							
			INVOICE DATE: 03/11/2026							
			VERIZON CELLPHONES SCRDA	634-32-2221	6138228916	03/25/2026	72545	126.87	126.87	1.00
			SCRDA							
			SERVICE: 02/11/2026-03/10/2026							
			ACCOUNT # 642079851-00001							
			INVOICE # 6138228916							
			INVOICE DATE: 03/10/2026							
			PROBATE JUDGE MONTHLY PHONE FY26	401-15-2221	6136952123	03/25/2026	72670	38.72	38.72	1.00
			PROBATE: JUDGE PESTAK							
			SERVICE: 01/26/2026-02/25/2026							
			ACCOUNT # 507280602-00009							
			ACCOUNT # 6136952123							
			INVOICE DATE: 02/26/2026							
			CELL 575-740-9500 PATRICK FLORES	401-09-2221	6138278488	03/26/2026	72540	38.72	38.72	1.00
			DWI							
			CELL 575-740-9500 PATRICK FLORES	401-09-2221	/ /		72540	38.72	38.72	1.00
			DETENTION							
			SERVICE: 02/11/2026-03/10/2026							
			ACCOUNT # 942019852-00001							
			INVOICE # 6138278488							
			INVOICE DATE: 03/10/2026							
ADMINISTRATION	82.30	COMMISSIONERS	52.54	DISPATCH				126.87		
PROBATE JUDGE	38.72	DETENTION	77.44							
=====										
03 R134483		SYSTEMS MD LLC	MICROSOFT 365 E1 LICENSES	401-01-3011	111010	03/25/2026	73245	2400.00	24.00	100.00
	2612.70		MICROSOFT 365 E3 LICENSES	401-01-3011	/ /		73245	27.60	27.60	1.00
	03/27/2026		TAX	401-01-3011	/ /		73245	185.10	185.10	1.00
			ADMINISTRATION				73245			
			INVOICE # 111010							
			INVOICE DATE: 03/15/2026							
ADMINISTRATION	2612.70									
=====										
03 0134484		TK ELEVATOR CORPORATION	TK AKA TYSEENKRUPP OPEN PO	401-09-2330	5003395637	03/25/2026	72719	2117.62	1417.50	1.00
	2677.60		TK ELEVATOR OPEN PO	401-09-2330	/ /		72719	559.98	559.98	1.00

CR#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03/27/2026			DETENTION							
			CUSTOMER # 151575-US35140							
			SR # 97578822							
			INVOICE # 5003395637							
			INVOICE DATE: 03/08/2026							
		DETENTION	2677.60							
03 0134485		NEW MEXICO STATE LAND OFFICE	ROYALTY ON HA-332-0 FOR FEBRUARY	402-50-2894	3252026	03/25/2026	73257	88.00	88.00	1.00
			ROAD							
03/27/2026			LEASE # HA-332-0							
			REPORTING: 02/01/2026-02/28/2026							
			INVOICE DATE: 03/18/2026							
		ROAD	88.00							
03 R134486		BOHANNAN HUSTON	COMBINED TASK ORDERS	627-26-2339	137821	03/25/2026	71286	1021.70	1021.70	1.00
			CES #2023-01-C217-ALL				71286			
03/27/2026			ADMINISTRATION				71286			
			PROJECT 20250342				71286			
			INVOICE # 000137821				71286			
			INVOICE DATE: 02/06/2026				71286			
		FLOOD DAMAGE REPAIR	1021.70							
03 0134487		BOUND TREE MEDICAL, LLC	APSORIN	611-89-2225	86131641	03/25/2026	73217	3.75	1.25	3.00
			EPINEPHRINE	611-89-2225	/ /		73217	148.79	148.79	1.00
03/27/2026			GLUTOSE	611-89-2225	/ /		73217	21.06	10.53	2.00
			IPRATROPIUM	611-89-2225	/ /		73217	17.97	17.97	1.00
			NALOXONE	611-89-2225	/ /		73217	39.05	39.05	1.00
			NALOXONE SPRAY	611-89-2225	/ /		73217	43.39	43.39	1.00
			BLOOD PRESSURE CUFF	611-89-3010	/ /		73217	37.92	9.48	4.00
			STETHESCOPE	611-89-3010	/ /		73217	148.77	49.59	3.00
			PULSE OXIMETER	611-89-3010	/ /		73217	989.98	494.99	2.00
			DISPOSABLE PEN LIGHT	611-89-2225	/ /		73217	6.82	6.82	1.00
			MEDICAL SUPPLIES				73217			
			FIRE/EMS							
			SALES ORDER: 106905005							
			ACCOUNT # 107266							
			INVOICE # 86131641							
			INVOICE DATE: 03/12/2026							
		HILLSBORO EMS	1457.50							
03 R134488		NEW MEXICO GAS COMPANY	GAS @ SCRDA ADMIN BLDG	634-32-2552	3252026-01	03/25/2026		35.52	35.52	1.00
			SCRDA							
03/27/2026			SERVICE MARCH 2026							
			ACCOUNT # 116349442-1409593-3							
			INVOICE DATE: 03/19/2026							
			GAS @ 857 VAN PATTEN AVE	401-02-2552	3262026-09	03/26/2026		77.15	77.15	1.00
			FACILITIES							
			ACCOUNT # 044213314-1156524-2							
			INVOICE DATE: 03/16/2026							
			GAS @ 1712 N. DATE STREET	401-02-2552	3262026-08	03/26/2026		134.43	134.43	1.00
			FACILITIES							
			ACCOUNT # 044213314-0480033-1							
			ACCOUNT DATE: 03/19/2026							
		DISPATCH	35.52	FACILITIES MANAGEMENT	211.58					

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03 0134489		O'REILLY AUTOMOTIVE STORES, INC	PARTS & MATERIALS OPEN PO	402-50-2330	2162-210735	03/25/2026	72497	27.45	27.45	1.00
	03/27/2026		ROAD/FLEET CUSTOMER # 80397 INVOICE # 2162-210735 INVOICE DATE: 03/18/2026							
		ROAD						27.45		
03 0134490		VALENCIA COUNTY	NATIONAL OPIOID SETTLEMENT FUND	427-00-2771	3252026-02	03/25/2026		273343.64	273343.64	1.00
	03/27/2026		ADMINISTRATION							
		COMMISSIONERS						273343.64		
03 0134491		BULLOCKS ACCOUNT NO.418 DET	BULLOCKS FOOD	605-86-2888	31	03/25/2026	72523	42.00	42.00	1.00
	03/27/2026		DETENTION INVOICE # 0031 INVOICE DATE: 03/13/2026							
			NON-FOOD	605-86-2225	987	03/26/2026	72523	10.76	10.76	1.00
			BULLOCKS FOOD	605-86-2888	/	/	72523	85.39	85.39	1.00
			DETENTION INVOICE # 0987 INVOICE DATE: 03/23/2026							
		CORRECTION FEES						138.15		
03 0134492		BOB TURNERS FORD POWER FORD	INCMISC. PART OPEN PO DRAW DOWN	402-50-2330	152481	03/25/2026	72660	55.10	55.10	1.00
	03/27/2026		ROAD/FLEET INVOICE # 152481 INVOICE DATE: 03/18/2026							
			MISC. PART OPEN PO DRAW DOWN	402-50-2330	152483	03/25/2026	72660	39.23	39.23	1.00
			ROAD/FLEET INVOICE # 152483 INVOICE DATE: 03/18/2026							
		ROAD						94.33		
03 0134493		DONA ANA COUNTY FINANCIAL SVS.	DONA ANA ADULT HOUSING	605-86-2889	3252026-03	03/25/2026	72621	2280.00	2280.00	1.00
	03/27/2026		DETENTION SERVICE: NOVEMBER 2025 LEWIS RICHARD GOLDEN JR. INMATE							
		CORRECTION FEES						2280.00		
03 0134494		NATIONWIDE	03122026 APODACA, V DFRCOMP	401-08-2002	3122026	03/25/2026		50.00	50.00	1.00
	03/27/2026		03122026 ARMIJO, ER DFRCOMP	401-02-2002	/	/		20.00	20.00	1.00
			03122026 ATWELL, MI DFRCOMP	634-32-2002	/	/		500.00	500.00	1.00
			03122026 ATWELL, SH DFRCOMP	401-02-2002	/	/		25.00	25.00	1.00
			03122026 ATWELL, TR DFRCOMP	629-03-2002	/	/		100.00	100.00	1.00
			03122026 CARSON, EL DFRCOMP	402-50-2002	/	/		32.00	32.00	1.00
			03122026 CARSON, EL DFRCOMP	405-67-2002	/	/		8.00	8.00	1.00
			03122026 CARSON, KA DFRCOMP	402-50-2002	/	/		95.00	95.00	1.00
			03122026 CHAVEZ, JO DFRCOMP	402-50-2002	/	/		100.00	100.00	1.00
			03122026 EVANS, JOS DFRCOMP	402-50-2002	/	/		25.00	25.00	1.00
			03122026 GOMEZ-ALVA DFRCOMP	401-09-2002	/	/		30.00	30.00	1.00
			03122026 GREGORY, J DFRCOMP	402-50-2002	/	/		100.00	100.00	1.00
			03122026 HEARN, MIC DFRCOMP	401-02-2002	/	/		10.00	10.00	1.00
			03122026 MARIN, JOS DFRCOMP	401-08-2002	/	/		50.00	50.00	1.00

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount	
			03122026 MIRANDA, D DFRCOMP	401-01-2002	/ /			20.00	
			03122026 NEELEY, JE DFRCOMP	401-06-2002	/ /			10.00	
			03122026 NEELEY, WI DFRCOMP	402-50-2002	/ /			80.00	
			03122026 NEELEY, WI DFRCOMP	405-67-2002	/ /			20.00	
			03122026 SEGURA-LUC DFRCOMP	509-38-2002	/ /			15.00	
			03122026 SHETTER, R DFRCOMP	402-50-2002	/ /			206.00	
			03122026 TORREZ, CA DFRCOMP	634-32-2002	/ /			50.00	
			03122026 VAUGHN, AM DFRCOMP	401-01-2002	/ /			100.00	
			03122026 WHITNEY, K DFRCOMP	401-01-2002	/ /			10.00	
			03122026 ZAVALA, ZA DFRCOMP	401-08-2002	/ /			10.00	
			FINANCE/PAYROLL						
			INVOICE: VOYA PAYCLOUD 03122026						
			INVOICE DATE: 03/12/2026						
			PLAN # 626146						

LAW ENFORCEMENT	110.00	FACILITIES MANAGEMENT	55.00	DISPATCH	550.00
EMERGENCY MGMT SERVICE	100.00	ROAD	638.00	LANDFILL	28.00
DETENTION	30.00	ADMINISTRATION	130.00	PROPERTY ASSESSMENTS	10.00
DWI DISTRIBUTION FUND	15.00				

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
03 0134495		ADMINISTRATIVE SERVICES DIVISION	02012026 ACKERMAN, A EMPEE LIF	401-06-2002	HCA-008734	03/25/2026		2.14
	759.49		02012026 BUNDRANT, S EMPEE LIF	401-95-2002	/ /			31.20
	03/27/2026		02012026 CHAVEZ, I EMPEE LIF	634-32-2002	/ /			3.00
			02012026 FLORES, P EMPEE LIF	401-09-2002	/ /			44.25
			02012026 HUSTON, M EMPEE LIF	401-06-2001	/ /			33.19
			02012026 KEE, C EMPEE LIF	401-08-2002	/ /			5.20
			02012026 MONTOYA, R EMPEE LIF	401-08-2002	/ /			11.32
			02012026 PENNA, J EMPEE LIF	401-95-2002	/ /			24.30
			02012026 ZEPEDA, M EMPEE LIF	401-01-2002	/ /			8.32
			02012026 ACKERMAN, A LIF MATCH	401-06-2660	/ /			7.06
			02012026 ALVAREZ-GOMEZ, H LIF MA	401-09-2660	/ /			7.06
			02012026 ANDERSON, S LIF MATCH	634-32-2660	/ /			7.06
			02012026 APODACA, V LIF MATCH	401-08-2660	/ /			7.06
			02012026 ARMIJO, C LIF MATCH	401-04-2660	/ /			7.06
			02012026 ARMIJO, E LIF MATCH	401-02-2660	/ /			7.06
			02012026 ATWELL, M LIF MATCH	634-32-2660	/ /			7.06
			02012026 ATWELL, S LIF MATCH	401-02-2660	/ /			7.06
			02012026 ATWELL, T LIF MATCH	629-03-2660	/ /			7.06
			02012026 BAKER, J LIF MATCH	401-08-2660	/ /			7.06
			02012026 BARDOLIWALA, J LIF MATC	401-06-2660	/ /			4.24
			02012026 BARDOLIWALA, J LIF MATC	422-66-2660	/ /			2.82
			02012026 BEHNKE, P LIF MATCH	401-95-2660	/ /			7.06
			02012026 BENCOMO, B LIF MATCH	401-95-2660	/ /			7.06
			02012026 BILYEU, L LIF MATCH	634-32-2660	/ /			7.06
			02012026 BLOMQUIST, J LIF MATCH	401-08-2660	/ /			7.06
			02012026 BROWN, A LIF MATCH	634-32-2660	/ /			7.06
			02012026 BUNDRANT, S LIF MATCH	401-95-2660	/ /			7.06
			02012026 BUNDRANT, S LIF MATCH	401-95-2660	/ /			7.06
			02012026 CARSON, E LIF MATCH	402-50-2660	/ /			5.65
			02012026 CARSON, E LIF MATCH	405-67-2660	/ /			1.41
			02012026 CARSON, K LIF MATCH	402-50-2660	/ /			7.06
			02012026 CATTELAIN, A LIF MATCH	401-04-2660	/ /			7.06
			02012026 CHAVEZ, C LIF MATCH	401-07-2660	/ /			7.06
			02012026 CHAVEZ, I LIF MATCH	634-32-2660	/ /			7.06
			02012026 CHAVEZ, J LIF MATCH	402-50-2660	/ /			7.06
			02012026 CHERRY, C LIF MATCH	634-32-2660	/ /			7.06
			02012026 CROM, N LIF MATCH	634-32-2660	/ /			7.06
			02012026 DE VLAEMINCK, T LIF MAT	401-08-2660	/ /			7.06
			02012026 FAULKNER, N LIF MATCH	402-50-2660	/ /			7.06

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02012026 FLORES, P LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			02012026 GARCIA, C LIF MATCH	401-06-2660	/ /			4.24	4.24	1.00	
			02012026 GARCIA, C LIF MATCH	422-66-2660	/ /			2.82	2.82	1.00	
			02012026 GARCIA, E LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			02012026 GODFREY, J LIF MATCH	401-07-2660	/ /			7.06	7.06	1.00	
			02012026 GONZALEZ-FRAZIER, S LIF	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 GREGORY, J LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00	
			02012026 GUTIERREZ, L LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			02012026 HARRISON, D LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 HAYES, K LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 HEARN, M LIF MATCH	401-02-2660	/ /			7.06	7.06	1.00	
			02012026 HOLLY, J LIF MATCH	401-07-2660	/ /			7.06	7.06	1.00	
			02012026 HUSTON, M LIF MATCH	401-06-2660	/ /			7.06	7.06	1.00	
			02012026 KEE, C LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 LEE, V LIF MATCH	401-09-2660	/ /			3.53	3.53	1.00	
			02012026 LOVE, P LIF MATCH	401-01-2660	/ /			7.06	7.06	1.00	
			02012026 LUCERO, A LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00	
			02012026 LUCERO, R LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			02012026 LUNSPORD, K LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			02012026 MADDEN, M LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 MARIN, J LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 MARIN, R LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 MIRANDA, D LIF MATCH	401-01-2660	/ /			7.06	7.06	1.00	
			02012026 MONTENEGRO, E LIF MATCH	401-06-2660	/ /			4.24	4.24	1.00	
			02012026 MONTENEGRO, E LIF MATCH	422-66-2660	/ /			2.82	2.82	1.00	
			02012026 MONTOYA, A LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			02012026 MONTOYA, R LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 MURATI, P LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			02012026 NEELEY, W LIF MATCH	402-50-2660	/ /			5.65	5.65	1.00	
			02012026 NEELEY, W LIF MATCH	405-67-2660	/ /			1.41	1.41	1.00	
			02012026 NIEVES, S LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			02012026 PAXON, J LIF MATCH	401-00-2660	/ /			7.06	7.06	1.00	
			02012026 PENA, J LIF MATCH	401-95-2660	/ /			7.06	7.06	1.00	
			02012026 PESTAK, T LIF MATCH	401-15-2660	/ /			7.06	7.06	1.00	
			02012026 REED, J LIF MATCH	401-02-2660	/ /			5.47	5.47	1.00	
			02012026 REED, J LIF MATCH	405-67-2660	/ /			1.59	1.59	1.00	
			02012026 ROBERTS, C LIF MATCH	401-07-2660	/ /			7.06	7.06	1.00	
			02012026 RODRIGUEZ, C LIF MATCH	401-07-2660	/ /			7.06	7.06	1.00	
			02012026 SCHMIDT, J LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			02012026 SEGURA-LUCERO, S LIF MA	509-38-2660	/ /			7.06	7.06	1.00	
			02012026 SHETTER, R LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00	
			02012026 SOPKOWIAK, T LIF MATCH	401-04-2660	/ /			7.06	7.06	1.00	
			02012026 SPENCER, B LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 STANLEY, J LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			02012026 STEELE, C LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			02012026 THOMPSON, K LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 TORREZ, C LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			02012026 TREJO, J LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	
			02012026 TURNER, J LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			02012026 VAUGHN, A LIF MATCH	401-01-2660	/ /			7.06	7.06	1.00	
			02012026 WALTERS, R LIF MATCH	402-50-2660	/ /			7.06	7.06	1.00	
			02012026 WHITEHEAD, A LIF MATCH	401-04-2660	/ /			7.06	7.06	1.00	
			02012026 WHITNEY, K LIF MATCH	401-01-2660	/ /			7.06	7.06	1.00	
			02012026 WILLIAMS, R LIF MATCH	629-03-2660	/ /			7.06	7.06	1.00	
			02012026 WOMACK, V LIF MATCH	401-06-2660	/ /			4.24	4.24	1.00	
			02012026 WOMACK, V LIF MATCH	422-66-2660	/ /			2.82	2.82	1.00	
			02012026 WYATT, R LIF MATCH	401-09-2660	/ /			7.06	7.06	1.00	
			02012026 YAW, L LIF MATCH	634-32-2660	/ /			7.06	7.06	1.00	
			02012026 ZAGORSKI, A LIF MATCH	401-08-2660	/ /			7.06	7.06	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			02012026 ZAVALA, Z LIF MATCH	401-08-2660	/ /			7.06
			02012026 ZEPEDA, M LIF MATCH	401-01-2660	/ /			7.06
			02012026 SEGURA, V LIF MATCH	510-37-2660	/ /			7.06
PROPERTY ASSESSMENTS	66.41	FINANCE DEPARTMENT	90.80	DISPATCH				94.78
DETENTION	118.38	LAW ENFORCEMENT	136.54	ADMINISTRATION				43.62
OFFICE OF COUNTY CLERK	28.24	FACILITIES MANAGEMENT	26.65	EMERGENCY MGMT SERVICE				14.12
REAPPRAISAL FUND	11.28	ROAD	60.72	LANDFILL				4.41
TREASURERS	35.30	COMMISSIONERS	7.06	PROBATE JUDGE				7.06
DWI DISTRIBUTION FUND	7.06	DWI GRANT FUND	7.06					

03 0134496	ADMINISTRATIVE SERVICES DIVISION	02012026	ACKERMAN, A EMPEE BEN	401-06-2002	HCA-008878	03/25/2026		9.68	9.68	1.00
115025.55		02012026	ALVAREZ-GOMEZ, H EMPEE	401-09-2002	/ /			82.41	82.41	1.00
03/27/2026		02012026	ANDERSON, S EMPEE BEN	634-32-2002	/ /			94.37	94.37	1.00
		02012026	APODACA, V EMPEE BEN	401-08-2002	/ /			242.86	242.86	1.00
		02012026	ARMIJO, C EMPEE BEN	401-04-2002	/ /			196.07	196.07	1.00
		02012026	ARMIJO, E EMPEE BEN	401-02-2002	/ /			94.38	94.38	1.00
		02012026	ATWELL, M EMPEE BEN	634-32-2002	/ /			12.13	12.13	1.00
		02012026	ATWELL, T EMPEE BEN	629-03-2002	/ /			292.39	292.39	1.00
		02012026	BAKER, J EMPEE BEN	401-08-2001	/ /			292.39	292.39	1.00
		02012026	BARDOLIWALA, J EMPEE BE	401-06-2002	/ /			127.65	127.65	1.00
		02012026	BARDOLIWALA, J EMPEE BE	422-66-2002	/ /			85.10	85.10	1.00
		02012026	BEHNKE, P EMPEE BEN	401-95-2002	/ /			94.37	94.37	1.00
		02012026	BENCOMO, B EMPEE BEN	401-95-2002	/ /			184.11	184.11	1.00
		02012026	BILYEU, L EMPEE BEN	634-32-2002	/ /			82.41	82.41	1.00
		02012026	BLOMQUIST, J EMPEE BEN	401-08-2002	/ /			107.11	107.11	1.00
		02012026	BROWN, A EMPEE BEN	634-32-2002	/ /			95.15	95.15	1.00
		02012026	BUNDRANT, S EMPEE BEN	401-95-2002	/ /			82.42	82.42	1.00
		02012026	BUNDRANT, S EMPEE BEN	401-95-2002	/ /			82.42	82.42	1.00
		02012026	CARSON, E EMPEE BEN	402-50-2002	/ /			88.07	88.07	1.00
		02012026	CARSON, E EMPEE BEN	405-67-2002	/ /			19.03	19.03	1.00
		02012026	CARSON, K EMPEE BEN	402-50-2002	/ /			107.10	107.10	1.00
		02012026	CHAVEZ, C EMPEE BEN	401-07-2001	/ /			196.06	196.06	1.00
		02012026	CHAVEZ, I EMPEE BEN	634-32-2002	/ /			173.14	173.14	1.00
		02012026	CHAVEZ, J EMPEE BEN	402-50-2002	/ /			224.72	224.72	1.00
		02012026	CHERRY, C EMPEE BEN	634-32-2002	/ /			107.10	107.10	1.00
		02012026	CROM, N EMPEE BEN	634-32-2002	/ /			102.93	102.93	1.00
		02012026	DE VLAEMINCK, T EMPEE B	401-08-2002	/ /			107.11	107.11	1.00
		02012026	FAULKNER, N EMPEE BEN	402-50-2002	/ /			185.11	185.11	1.00
		02012026	FLORES, P EMPEE BEN	401-09-2002	/ /			292.39	292.39	1.00
		02012026	GARCIA, C EMPEE BEN	401-06-2002	/ /			49.45	49.45	1.00
		02012026	GARCIA, C EMPEE BEN	422-66-2002	/ /			32.98	32.98	1.00
		02012026	GARCIA, E EMPEE BEN	401-09-2002	/ /			82.42	82.42	1.00
		02012026	GODFREY, J EMPEE BEN	401-07-2002	/ /			184.11	184.11	1.00
		02012026	GONZALEZ-FRAZIER, S EMP	401-08-2002	/ /			242.86	242.86	1.00
		02012026	GREGORY, J EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00
		02012026	GUTIERREZ, L EMPEE BEN	401-09-2002	/ /			78.24	78.24	1.00
		02012026	HARRISON, D EMPEE BEN	401-08-2002	/ /			280.43	280.43	1.00
		02012026	HAYES, K EMPEE BEN	401-08-2002	/ /			85.93	85.93	1.00
		02012026	HEARN, M EMPEE BEN	401-02-2002	/ /			20.39	20.39	1.00
		02012026	HOLLY, J EMPEE BEN	401-07-2001	/ /			16.30	16.30	1.00
		02012026	HUSTON, M EMPEE BEN	401-06-2002	/ /			242.86	242.86	1.00
		02012026	LEE, V EMPEE BEN	401-09-2004	/ /			98.12	98.12	1.00
		02012026	LOVE, P EMPEE BEN	401-01-2002	/ /			94.37	94.37	1.00
		02012026	LUCERO, A EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00
		02012026	LUCERO, R EMPEE BEN	401-09-2002	/ /			184.11	184.11	1.00
		02012026	LUNSFORD, K EMPEE BEN	634-32-2002	/ /			107.11	107.11	1.00
		02012026	MADDEN, M EMPEE BEN	401-08-2002	/ /			280.42	280.42	1.00
		02012026	MARIN, J EMPEE BEN	401-08-2002	/ /			196.07	196.07	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02012026 MARIN, R EMPEE BEN	401-08-2002	/ /			95.14	95.14	1.00	
			02012026 MIRANDA, D EMPEE BEN	401-01-2002	/ /			94.38	94.38	1.00	
			02012026 MONTENEGRO, E EMPEE BEN	401-06-2002	/ /			157.67	157.67	1.00	
			02012026 MONTENEGRO, E EMPEE BEN	422-66-2002	/ /			97.15	97.15	1.00	
			02012026 MONTOYA, A EMPEE BEN	401-09-2002	/ /			78.90	78.90	1.00	
			02012026 MONTOYA, R EMPEE BEN	401-08-2002	/ /			242.87	242.87	1.00	
			02012026 MURATI, P EMPEE BEN	401-09-2002	/ /			196.07	196.07	1.00	
			02012026 NEELEY, W EMPEE BEN	402-50-2002	/ /			194.39	194.39	1.00	
			02012026 NEELEY, W EMPEE BEN	405-67-2002	/ /			1.69	1.69	1.00	
			02012026 NIEVES, S EMPEE BEN	401-09-2002	/ /			102.93	102.93	1.00	
			02012026 PAXON, J EMPEE BEN	401-00-2001	/ /			20.39	20.39	1.00	
			02012026 PENA, J EMPEE BEN	401-95-2002	/ /			224.72	224.72	1.00	
			02012026 REED, J EMPEE BEN	401-02-2002	/ /			85.70	85.70	1.00	
			02012026 REED, J EMPEE BEN	405-67-2002	/ /			21.41	21.41	1.00	
			02012026 RODRIGUEZ, C EMPEE BEN	401-07-2002	/ /			184.11	184.11	1.00	
			02012026 SCHMIDT, J EMPEE BEN	401-09-2002	/ /			94.38	94.38	1.00	
			02012026 SEGURA-LUCERO, S EMPEE	509-38-2002	/ /			94.38	94.38	1.00	
			02012026 SHETTER, R EMPEE BEN	402-50-2002	/ /			196.07	196.07	1.00	
			02012026 SOPKOWIAK, T EMPEE BEN	401-04-2002	/ /			94.38	94.38	1.00	
			02012026 SPENCER, B EMPEE BEN	401-08-2002	/ /			107.11	107.11	1.00	
			02012026 STANLEY, J EMPEE BEN	634-32-2002	/ /			254.83	254.83	1.00	
			02012026 STEELE, C EMPEE BEN	634-32-2002	/ /			280.43	280.43	1.00	
			02012026 THOMPSON, K EMPEE BEN	401-08-2002	/ /			7.86	7.86	1.00	
			02012026 TORREZ, C EMPEE BEN	634-32-2002	/ /			150.24	150.24	1.00	
			02012026 TREJO, J EMPEE BEN	401-08-2002	/ /			94.38	94.38	1.00	
			02012026 TURNER, J EMPEE BEN	634-32-2002	/ /			196.07	196.07	1.00	
			02012026 VAUGHN, A EMPEE BEN	401-01-2002	/ /			185.11	185.11	1.00	
			02012026 WALTERS, R EMPEE BEN	402-50-2002	/ /			107.11	107.11	1.00	
			02012026 WHITEHEAD, A EMPEE BEN	401-04-2001	/ /			254.83	254.83	1.00	
			02012026 WHITNEY, K EMPEE BEN	401-01-2002	/ /			292.39	292.39	1.00	
			02012026 WILLIAMS, R EMPEE BEN	629-03-2002	/ /			223.49	223.49	1.00	
			02012026 WOMACK, V EMPEE BEN	401-06-2002	/ /			127.65	127.65	1.00	
			02012026 WOMACK, V EMPEE BEN	422-66-2002	/ /			85.10	85.10	1.00	
			02012026 WYATT, R EMPEE BEN	401-09-2002	/ /			106.45	106.45	1.00	
			02012026 YAW, L EMPEE BEN	634-32-2002	/ /			107.11	107.11	1.00	
			02012026 ZAGORSKI, A EMPEE BEN	401-08-2002	/ /			95.15	95.15	1.00	
			02012026 ZAVALA, Z EMPEE BEN	401-08-2002	/ /			280.43	280.43	1.00	
			02012026 ZEPEDA, M EMPEE BEN	401-01-2002	/ /			150.24	150.24	1.00	
			02012026 ACKERMAN, A EMPEE BEN M	401-06-2660	/ /			87.24	87.24	1.00	
			02012026 ALVAREZ-GOMEZ, H EMPEE	401-09-2660	/ /			741.79	741.79	1.00	
			02012026 ANDERSON, S EMPEE BEN M	634-32-2660	/ /			741.79	741.79	1.00	
			02012026 APODACA, V EMPEE BEN MA	401-08-2660	/ /			2185.84	2185.84	1.00	
			02012026 ARMIJO, C EMPEE BEN MAT	401-04-2660	/ /			1657.00	1657.00	1.00	
			02012026 ARMIJO, E EMPEE BEN MAT	401-02-2660	/ /			741.79	741.79	1.00	
			02012026 ATWELL, M EMPEE BEN MAT	634-32-2660	/ /			1.49	1.49	1.00	
			02012026 ATWELL, T EMPEE BEN MAT	629-03-2660	/ /			2523.90	2523.90	1.00	
			02012026 BAKER, J EMPEE BEN MATC	401-08-2660	/ /			2523.90	2523.90	1.00	
			02012026 BARDOLIWALA, J EMPEE BE	401-06-2660	/ /			1148.88	1148.88	1.00	
			02012026 BARDOLIWALA, J EMPEE BE	422-66-2660	/ /			765.92	765.92	1.00	
			02012026 BEHNKE, P EMPEE BEN MAT	401-95-2660	/ /			741.79	741.79	1.00	
			02012026 BENCOMO, B EMPEE BEN MA	401-95-2660	/ /			1657.00	1657.00	1.00	
			02012026 BILYEU, L EMPEE BEN MAT	634-32-2660	/ /			741.79	741.79	1.00	
			02012026 BLOMQUIST, J EMPEE BEN	401-08-2660	/ /			856.31	856.31	1.00	
			02012026 BROWN, A EMPEE BEN MATC	634-32-2660	/ /			856.31	856.31	1.00	
			02012026 BUNDRANT, S EMPEE BEN M	401-95-2660	/ /			741.79	741.79	1.00	
			02012026 BUNDRANT, S EMPEE BEN M	401-95-2660	/ /			741.79	741.79	1.00	
			02012026 CARSON, E EMPEE BEN MAT	402-50-2660	/ /			685.04	685.04	1.00	
			02012026 CARSON, E EMPEE BEN MAT	405-67-2660	/ /			171.26	171.26	1.00	
			02012026 CARSON, X EMPEE BEN MAT	402-50-2660	/ /			856.31	856.31	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			02012026 CHAVEZ, C EMPEE BEN MAT	401-07-2660	/ /			1657.00	1657.00	1.00	
			02012026 CHAVEZ, I EMPEE BEN MAT	634-32-2660	/ /			1558.34	1558.34	1.00	
			02012026 CHAVEZ, J EMPEE BEN MAT	402-50-2660	/ /			1914.80	1914.80	1.00	
			02012026 CHERRY, C EMPEE BEN MAT	634-32-2660	/ /			856.31	856.31	1.00	
			02012026 CROM, N EMPEE BEN MATCH	634-32-2660	/ /			818.72	818.72	1.00	
			02012026 DE VLAEMINCK, T EMPEE B	401-08-2660	/ /			856.31	856.31	1.00	
			02012026 FAULKNER, N EMPEE BEN M	402-50-2660	/ /			1558.34	1558.34	1.00	
			02012026 FLORES, P EMPEE BEN MAT	401-09-2660	/ /			2523.90	2523.90	1.00	
			02012026 GARCIA, C EMPEE BEN MAT	401-06-2660	/ /			445.08	445.08	1.00	
			02012026 GARCIA, C EMPEE BEN MAT	422-66-2660	/ /			296.71	296.71	1.00	
			02012026 GARCIA, E EMPEE BEN MAT	401-09-2660	/ /			741.79	741.79	1.00	
			02012026 GODFREY, J EMPEE BEN MA	401-07-2660	/ /			1657.00	1657.00	1.00	
			02012026 GONZALEZ-FRAZIER, S EMP	401-08-2660	/ /			2185.84	2185.84	1.00	
			02012026 GREGORY, J EMPEE BEN MA	402-50-2660	/ /			856.31	856.31	1.00	
			02012026 GUTIERREZ, L EMPEE BEN	401-09-2660	/ /			704.21	704.21	1.00	
			02012026 HARRISON, D EMPEE BEN M	401-08-2660	/ /			2523.90	2523.90	1.00	
			02012026 HAYES, K EMPEE BEN MATC	401-08-2660	/ /			773.43	773.43	1.00	
			02012026 HEARN, M EMPEE BEN MATC	401-02-2660	/ /			75.88	75.88	1.00	
			02012026 HOLLY, J EMPEE BEN MATC	401-07-2660	/ /			39.07	39.07	1.00	
			02012026 HUSTON, M EMPEE BEN MAT	401-06-2660	/ /			2185.84	2185.84	1.00	
			02012026 LEE, V EMPEE BEN MATCH	401-09-2660	/ /			829.24	829.24	1.00	
			02012026 LOVE, P EMPEE BEN MATCH	401-01-2660	/ /			741.79	741.79	1.00	
			02012026 LUCERO, A EMPEE BEN MAT	402-50-2660	/ /			856.31	856.31	1.00	
			02012026 LUCERO, R EMPEE BEN MAT	401-09-2660	/ /			1657.00	1657.00	1.00	
			02012026 LUNSPORD, K EMPEE BEN M	634-32-2660	/ /			856.31	856.31	1.00	
			02012026 MADDEN, M EMPEE BEN MAT	401-08-2660	/ /			2523.90	2523.90	1.00	
			02012026 MARIN, J EMPEE BEN MATC	401-08-2660	/ /			1657.00	1657.00	1.00	
			02012026 MARIN, R EMPEE BEN MATC	401-08-2660	/ /			856.31	856.31	1.00	
			02012026 MIRANDA, D EMPEE BEN MA	401-01-2660	/ /			741.79	741.79	1.00	
			02012026 MONTENEGRO, E EMPEE BEN	401-06-2660	/ /			1311.50	1311.50	1.00	
			02012026 MONTENEGRO, E EMPEE BEN	422-66-2660	/ /			874.33	874.33	1.00	
			02012026 MONTOYA, A EMPEE BEN MA	401-09-2660	/ /			710.11	710.11	1.00	
			02012026 MONTOYA, R EMPEE BEN MA	401-08-2660	/ /			2185.84	2185.84	1.00	
			02012026 MURATI, P EMPEE BEN MAT	401-09-2660	/ /			1657.00	1657.00	1.00	
			02012026 NEELEY, W EMPEE BEN MAT	402-50-2660	/ /			1641.83	1641.83	1.00	
			02012026 NEELEY, W EMPEE BEN MAT	405-67-2660	/ /			15.17	15.17	1.00	
			02012026 NIEVES, S EMPEE BEN MAT	401-09-2660	/ /			818.72	818.72	1.00	
			02012026 PAXON, J EMPEE BEN MATC	401-00-2660	/ /			75.88	75.88	1.00	
			02012026 PENA, J EMPEE BEN MATCH	401-95-2660	/ /			1914.80	1914.80	1.00	
			02012026 REED, J EMPEE BEN MATCH	401-02-2660	/ /			663.63	663.63	1.00	
			02012026 REED, J EMPEE BEN MATCH	405-67-2660	/ /			192.67	192.67	1.00	
			02012026 ROBERTS, C EMPEE BEN MA	401-07-2660	/ /			2523.90	2523.90	1.00	
			02012026 RODRIGUEZ, C EMPEE BEN	401-07-2660	/ /			1657.00	1657.00	1.00	
			02012026 SCHMIDT, J EMPEE BEN MA	401-09-2660	/ /			741.79	741.79	1.00	
			02012026 SEGURA-LUCERO, S EMPEE	509-38-2660	/ /			741.79	741.79	1.00	
			02012026 SHETTER, R EMPEE BEN MA	402-50-2660	/ /			1657.00	1657.00	1.00	
			02012026 SOPKOWIAK, T EMPEE BEN	401-04-2660	/ /			741.79	741.79	1.00	
			02012026 SPENCER, B EMPEE BEN MA	401-08-2660	/ /			856.31	856.31	1.00	
			02012026 STANLEY, J EMPEE BEN MA	634-32-2660	/ /			2185.84	2185.84	1.00	
			02012026 STEELE, C EMPEE BEN MAT	634-32-2660	/ /			2523.90	2523.90	1.00	
			02012026 THOMPSON, K EMPEE BEN M	401-08-2660	/ /			70.71	70.71	1.00	
			02012026 TORREZ, C EMPEE BEN MAT	634-32-2660	/ /			1352.17	1352.17	1.00	
			02012026 TREJO, J EMPEE BEN MATC	401-08-2660	/ /			741.79	741.79	1.00	
			02012026 TURNER, J EMPEE BEN MAT	634-32-2660	/ /			1657.00	1657.00	1.00	
			02012026 VAUGHN, A EMPEE BEN MAT	401-01-2660	/ /			1558.34	1558.34	1.00	
			02012026 WALTERS, R EMPEE BEN MA	402-50-2660	/ /			856.31	856.31	1.00	
			02012026 WHITEHEAD, A EMPEE BEN	401-04-2660	/ /			2185.84	2185.84	1.00	
			02012026 WHITNEY, K EMPEE BEN MA	401-01-2660	/ /			2523.90	2523.90	1.00	
			02012026 WILLIAMS, R EMPEE BEN M	629-03-2660	/ /			1903.73	1903.73	1.00	

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			02012026 WOMACK, V EMPEE BEN MAT	401-06-2660	/ /			1148.88
			02012026 WOMACK, V EMPEE BEN MAT	422-66-2660	/ /			765.92
			02012026 WYATT, R EMPEE BEN MATC	401-09-2660	/ /			850.40
			02012026 YAW, L EMPEE BEN MATCH	634-32-2660	/ /			856.31
			02012026 ZAGORSKI, A EMPEE BEN M	401-08-2660	/ /			856.31
			02012026 ZAVALA, Z EMPEE BEN MAT	401-08-2660	/ /			2523.90
			02012026 ZEPEDA, M EMPEE BEN MAT	401-01-2660	/ /			1352.17
			02012026 ROBERTS, C EMPEE BEN	401-07-2004	/ /			280.43
								280.43
PROPERTY ASSESSMENTS	7042.38	DETENTION	13372.37	DISPATCH				16769.30
LAW ENFORCEMENT	26935.72	OFFICE OF COUNTY CLERK	5129.91	FACILITIES MANAGEMENT				1681.77
EMERGENCY MGMT SERVICE	4943.51	REAPPRAISAL FUND	3003.21	FINANCE DEPARTMENT				6465.21
ROAD	12199.04	LANDFILL	421.23	TREASURERS				8394.98
ADMINISTRATION	7734.48	COMMISSIONERS	96.27	DWI DISTRIBUTION FUND				836.17

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
03 0134497		LIBERTY NATIONAL LIFE INSURANCE	03122026 ANDERSON, S LIBNATIONAL	634-32-2002	322263	03/25/2026		12.00
	3153.56		03122026 APODACA, V LIBNATIONAL	401-08-2002	/ /			62.76
	03/27/2026		03122026 ARMIJO, E LIBNATIONAL	401-02-2002	/ /			18.60
			03122026 ATWELL, M LIBNATIONAL	634-32-2002	/ /			252.00
			03122026 ATWELL, S LIBNATIONAL	401-02-2002	/ /			25.56
			03122026 ATWELL, T LIBNATIONAL	629-03-2002	/ /			120.44
			03122026 BAKER, J LIBNATIONAL	401-08-2001	/ /			137.44
			03122026 BLOMQUIST, J LIBNATIONAL	401-08-2002	/ /			106.44
			03122026 CARSON, E LIBNATIONAL	402-50-2002	/ /			19.04
			03122026 CARSON, E LIBNATIONAL	405-67-2002	/ /			4.76
			03122026 CARSON, K LIBNATIONAL	402-50-2002	/ /			21.84
			03122026 CASTILLO, T LIBNATIONAL	401-01-2002	/ /			84.28
			03122026 EVANS, J LIBNATIONAL	402-50-2002	/ /			41.16
			03122026 GOMEZ, A LIBNATIONAL	401-09-2002	/ /			57.32
			03122026 HEARN, M LIBNATIONAL	401-02-2002	/ /			9.00
			03122026 HUSTON, M LIBNATIONAL	401-06-2001	/ /			21.08
			03122026 KEE, C LIBNATIONAL	401-08-2002	/ /			40.68
			03122026 LOVE, P LIBNATIONAL	401-01-2002	/ /			42.88
			03122026 LUCERO, A LIBNATIONAL	402-50-2002	/ /			152.16
			03122026 LUCERO, R LIBNATIONAL	401-09-2002	/ /			75.76
			03122026 LUNSFORD, K LIBNATIONAL	634-32-2002	/ /			43.28
			03122026 MCILRATH, N LIBNATIONAL	401-09-2002	/ /			51.24
			03122026 MIRANDA, D LIBNATIONAL	401-01-2002	/ /			71.60
			03122026 MORA, N LIBNATIONAL	401-06-2002	/ /			137.36
			03122026 MURATI, P LIBNATIONAL	401-09-2002	/ /			51.40
			03122026 NEELEY, W LIBNATIONAL	402-50-2002	/ /			53.54
			03122026 NEELEY, W LIBNATIONAL	405-67-2002	/ /			13.38
			03122026 NIEVES, S LIBNATIONAL	401-09-2002	/ /			24.96
			03122026 REED, J LIBNATIONAL	401-02-2002	/ /			23.50
			03122026 REED, J LIBNATIONAL	405-67-2002	/ /			6.82
			03122026 SCHMIDT, J LIBNATIONAL	401-09-2002	/ /			24.96
			03122026 SEGURA, V LIBNATIONAL	510-37-2002	/ /			83.84
			03122026 SHETTER, R LIBNATIONAL	402-50-2002	/ /			132.48
			03122026 SMITH, S LIBNATIONAL	402-50-2002	/ /			89.52
			03122026 STEELE, C LIBNATIONAL	634-32-2002	/ /			76.20
			03122026 TORREZ, C LIBNATIONAL	634-32-2002	/ /			159.52
			03122026 TREJO, J LIBNATIONAL	401-08-2002	/ /			56.08
			03122026 WHITEHEAD, A LIBNATIONAL	401-04-2001	/ /			34.00
			03122026 WHITNEY, E LIBNATIONAL	634-32-2002	/ /			41.28
			03122026 WHITNEY, K LIBNATIONAL	401-01-2002	/ /			128.56
			03122026 WYATT, R LIBNATIONAL	401-09-2002	/ /			56.80
			03122026 YAW, L LIBNATIONAL	634-32-2002	/ /			139.20
			03122026 ZAGORSKI, A LIBNATIONAL	401-08-2002	/ /			119.08
			03122026 ZEPEDA, C LIBNATIONAL	401-04-2002	/ /			124.84

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			03122026 ZEPEDA, M LIBNATIONAL FINANCE/PAYROLL ACCOUNT # 66599 INVOICE DATE: 03/22/2026	401-01-2002	/ /			104.92 104.92 1.00
DISPATCH	723.48	LAW ENFORCEMENT	522.48	FACILITIES MANAGEMENT				76.66
EMERGENCY MGMT SERVICE	120.44	ROAD	509.74	LANDFILL				24.96
ADMINISTRATION	432.24	DETENTION	342.44	PROPERTY ASSESSMENTS				158.44
DWI GRANT FUND	83.84	OFFICE OF COUNTY CLERK	158.84					

03 0134498	BURSEY & ASSOCIATES, P.C.	WAGE GARNISHMENT	401-08-2002	2019-00162	03/25/2026			72.51 72.51 1.00
	72.51	FINANCE/PAYROLL						
	03/27/2026	INVOICE # D-721-CV-2019-00162						
		INVOICE DATE: 03/12/2026						

LAW ENFORCEMENT 72.51

03 0134499	NM RETIREE HEALTH CARE AUTHORITY	03122026 APODACA, V EE RHCA	401-08-2002	3122026ENHA	03/25/2026			31.20 31.20 1.00
	1043.50	03122026 APODACA, V EE RHCA	401-08-2005	/ /				2.93 2.93 1.00
	03/27/2026	03122026 BLOMQUIST, J EE RHCA	401-08-2002	/ /				27.83 27.83 1.00
		03122026 DE VLAEMINCK, T EE RHCA	401-08-2002	/ /				1.74 1.74 1.00
		03122026 DE VLAEMINCK, T EE RHCA	401-08-2005	/ /				1.30 1.30 1.00
		03122026 DE VLAEMINCK, T EE RHCA	401-08-2002	/ /				21.69 21.69 1.00
		03122026 GONZALEZ-FRAZIER, S EE	401-08-2002	/ /				3.18 3.18 1.00
		03122026 HARRISON, D EE RHCA	401-08-2002	/ /				22.75 22.75 1.00
		03122026 HARRISON, D EE RHCA	401-08-2005	/ /				4.27 4.27 1.00
		03122026 MADDEN, M EE RHCA	401-08-2005	/ /				5.23 5.23 1.00
		03122026 MADDEN, M EE RHCA	401-08-2002	/ /				20.24 20.24 1.00
		03122026 MARIN, J EE RHCA	401-08-2002	/ /				1.46 1.46 1.00
		03122026 MARIN, J EE RHCA	401-08-2002	/ /				23.43 23.43 1.00
		03122026 MARIN, J EE RHCA	401-08-2005	/ /				4.84 4.84 1.00
		03122026 MARIN, R EE RHCA	401-08-2005	/ /				1.44 1.44 1.00
		03122026 MARIN, R EE RHCA	401-08-2002	/ /				25.58 25.58 1.00
		03122026 MENDIETA, R EE RHCA	401-08-2005	/ /				1.47 1.47 1.00
		03122026 MENDIETA, R EE RHCA	401-08-2002	/ /				23.26 23.26 1.00
		03122026 MONTOYA, R EE RHCA	401-08-2002	/ /				26.01 26.01 1.00
		03122026 MONTOYA, R EE RHCA	401-08-2002	/ /				1.63 1.63 1.00
		03122026 MONTOYA, R EE RHCA	401-08-2005	/ /				1.95 1.95 1.00
		03122026 TREJO, J EE RHCA	401-08-2002	/ /				32.35 32.35 1.00
		03122026 ZAGORSKI, A EE RHCA	401-08-2002	/ /				1.75 1.75 1.00
		03122026 ZAGORSKI, A EE RHCA	401-08-2005	/ /				2.62 2.62 1.00
		03122026 ZAGORSKI, A EE RHCA	401-08-2002	/ /				27.96 27.96 1.00
		03122026 ZAVALA, Z EE RHCA	401-08-2005	/ /				6.73 6.73 1.00
		03122026 ZAVALA, Z EE RHCA	401-08-2002	/ /				1.89 1.89 1.00
		03122026 ZAVALA, Z EE RHCA	401-08-2002	/ /				21.11 21.11 1.00
		03122026 APODACA, V ER RHCAMATCH	401-08-2662	/ /				62.42 62.42 1.00
		03122026 APODACA, V ER RHCAMATCH	401-08-2662	/ /				5.85 5.85 1.00
		03122026 BLOMQUIST, J ER RHCAMAT	401-08-2662	/ /				55.66 55.66 1.00
		03122026 DE VLAEMINCK, T ER RHCA	401-08-2662	/ /				3.47 3.47 1.00
		03122026 DE VLAEMINCK, T ER RHCA	401-08-2662	/ /				2.60 2.60 1.00
		03122026 DE VLAEMINCK, T ER RHCA	401-08-2662	/ /				43.39 43.39 1.00
		03122026 GONZALEZ-FRAZIER, S ER	401-08-2662	/ /				6.37 6.37 1.00
		03122026 HARRISON, D ER RHCAMATC	401-08-2662	/ /				45.50 45.50 1.00
		03122026 HARRISON, D ER RHCAMATC	401-08-2662	/ /				8.53 8.53 1.00
		03122026 MADDEN, M ER RHCAMATCH	401-08-2662	/ /				10.46 10.46 1.00
		03122026 MADDEN, M ER RHCAMATCH	401-08-2662	/ /				40.48 40.48 1.00
		03122026 MARIN, J ER RHCAMATCH	401-08-2662	/ /				2.93 2.93 1.00
		03122026 MARIN, J ER RHCAMATCH	401-08-2662	/ /				46.86 46.86 1.00
		03122026 MARIN, J ER RHCAMATCH	401-08-2662	/ /				9.66 9.66 1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			03122026 MARIN, R ER RHCAMATCH	401-08-2662	/ /			2.88	2.88	1.00
			03122026 MARIN, R ER RHCAMATCH	401-08-2662	/ /			51.15	51.15	1.00
			03122026 MENDIETA, R ER RHCAMATC	401-08-2662	/ /			2.94	2.94	1.00
			03122026 MENDIETA, R ER RHCAMATC	401-08-2662	/ /			46.52	46.52	1.00
			03122026 MONTOYA, R ER RHCAMATCH	401-08-2662	/ /			52.03	52.03	1.00
			03122026 MONTOYA, R ER RHCAMATCH	401-08-2662	/ /			3.25	3.25	1.00
			03122026 MONTOYA, R ER RHCAMATCH	401-08-2662	/ /			3.90	3.90	1.00
			03122026 TREJO, J ER RHCAMATCH	401-08-2662	/ /			64.70	64.70	1.00
			03122026 ZAGORSKI, A ER RHCAMATC	401-08-2662	/ /			3.50	3.50	1.00
			03122026 ZAGORSKI, A ER RHCAMATC	401-08-2662	/ /			5.24	5.24	1.00
			03122026 ZAGORSKI, A ER RHCAMATC	401-08-2662	/ /			55.92	55.92	1.00
			03122026 ZAVALA, Z ER RHCAMATCH	401-08-2662	/ /			13.45	13.45	1.00
			03122026 ZAVALA, Z ER RHCAMATCH	401-08-2662	/ /			3.79	3.79	1.00
			03122026 ZAVALA, Z ER RHCAMATCH	401-08-2662	/ /			42.21	42.21	1.00
			FINANCE/PAYROLL							
			INVOICE # 03-12-2026 ENHANCED							
			INVOICE DATE: 03/12/2026							

LAW ENFORCEMENT 1043.50

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03	V134500	NM RETIREE HEALTH CARE AUTHORITY	03122026 ACKERMAN, A EE RHCA	401-06-2002	312206REGUL	03/26/2026		1.97	1.97	1.00
	4601.28		03122026 ACKERMAN, A EE RHCA	401-06-2002	/ /			10.99	10.99	1.00
	03/27/2026		03122026 ALVAREZ GOMEZ, H EE RHC	401-09-2002	/ /			14.87	14.87	1.00
			03122026 ALVAREZ GOMEZ, H EE RHC	401-09-2005	/ /			1.66	1.66	1.00
			03122026 ANDERSON, S EE RHCA	634-32-2005	/ /			.33	.33	1.00
			03122026 ANDERSON, S EE RHCA	634-32-2002	/ /			16.65	16.65	1.00
			03122026 ANDERSON, S EE RHCA	634-32-2002	/ /			.88	.88	1.00
			03122026 ARMIJO, C EE RHCA	401-04-2002	/ /			4.30	4.30	1.00
			03122026 ARMIJO, C EE RHCA	401-04-2002	/ /			12.91	12.91	1.00
			03122026 ARMIJO, E EE RHCA	401-02-2002	/ /			32.75	32.75	1.00
			03122026 ATWELL, M EE RHCA	634-32-2002	/ /			32.19	32.19	1.00
			03122026 ATWELL, S EE RHCA	401-02-2002	/ /			16.21	16.21	1.00
			03122026 ATWELL, T EE RHCA	629-03-2002	/ /			28.28	28.28	1.00
			03122026 BARDOLIWALA, J EE RHCA	422-66-2002	/ /			7.58	7.58	1.00
			03122026 BARDOLIWALA, J EE RHCA	401-06-2002	/ /			11.36	11.36	1.00
			03122026 BEHNKE, P EE RHCA	401-95-2002	/ /			17.41	17.41	1.00
			03122026 BENCOMO, B EE RHCA	401-95-2002	/ /			23.52	23.52	1.00
			03122026 BENCOMO, B EE RHCA	401-95-2002	/ /			.92	.92	1.00
			03122026 BILYEU, L EE RHCA	634-32-2002	/ /			.58	.58	1.00
			03122026 BILYEU, L EE RHCA	634-32-2002	/ /			14.82	14.82	1.00
			03122026 BROWN, A EE RHCA	634-32-2002	/ /			15.12	15.12	1.00
			03122026 BROWN, A EE RHCA	634-32-2005	/ /			.28	.28	1.00
			03122026 BUNDRANT, S EE RHCA	401-95-2002	/ /			24.33	24.33	1.00
			03122026 BUNDRANT, S EE RHCA	401-95-2002	/ /			2.70	2.70	1.00
			03122026 CARSON, E EE RHCA	405-67-2002	/ /			3.52	3.52	1.00
			03122026 CARSON, E EE RHCA	402-50-2002	/ /			14.08	14.08	1.00
			03122026 CARSON, K EE RHCA	402-50-2002	/ /			20.53	20.53	1.00
			03122026 CASTILLO, M EE RHCA	401-01-2002	/ /			1.53	1.53	1.00
			03122026 CASTILLO, M EE RHCA	401-01-2002	/ /			14.82	14.82	1.00
			03122026 CATTELAIN, A EE RHCA	401-04-2002	/ /			3.24	3.24	1.00
			03122026 CATTELAIN, A EE RHCA	401-04-2002	/ /			11.18	11.18	1.00
			03122026 CHAVEZ, I EE RHCA	634-32-2002	/ /			11.93	11.93	1.00
			03122026 CHAVEZ, I EE RHCA	634-32-2002	/ /			3.47	3.47	1.00
			03122026 CHAVEZ, J EE RHCA	402-50-2002	/ /			22.66	22.66	1.00
			03122026 CHERRY, C EE RHCA	634-32-2002	/ /			16.98	16.98	1.00
			03122026 CHERRY, C EE RHCA	634-32-2005	/ /			.32	.32	1.00
			03122026 CROM, N EE RHCA	634-32-2002	/ /			19.10	19.10	1.00
			03122026 CROM, N EE RHCA	634-32-2005	/ /			.36	.36	1.00
			03122026 EVANS, J EE RHCA	402-50-2002	/ /			3.95	3.95	1.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			03122026 EVANS, J EE RHCA	402-50-2002	/ /			11.85	11.85	1.00	
			03122026 FAULKNER, N EE RHCA	402-50-2002	/ /			17.10	17.10	1.00	
			03122026 FLORES, P EE RHCA	401-09-2002	/ /			27.73	27.73	1.00	
			03122026 GARCIA, C EE RHCA	401-06-2002	/ /			15.31	15.31	1.00	
			03122026 GARCIA, C EE RHCA	422-66-2002	/ /			10.20	10.20	1.00	
			03122026 GARCIA, E EE RHCA	401-09-2002	/ /			13.60	13.60	1.00	
			03122026 GARCIA, E EE RHCA	401-09-2002	/ /			1.47	1.47	1.00	
			03122026 GARCIA, E EE RHCA	401-09-2005	/ /			1.46	1.46	1.00	
			03122026 GODFREY, J EE RHCA	401-07-2002	/ /			17.05	17.05	1.00	
			03122026 GODFREY, J EE RHCA	401-07-2002	/ /			1.90	1.90	1.00	
			03122026 GREGORY, J EE RHCA	402-50-2002	/ /			.61	.61	1.00	
			03122026 GREGORY, J EE RHCA	402-50-2002	/ /			15.74	15.74	1.00	
			03122026 GUTIERREZ, L EE RHCA	401-09-2005	/ /			.22	.22	1.00	
			03122026 GUTIERREZ, L EE RHCA	401-09-2002	/ /			11.63	11.63	1.00	
			03122026 GUTIERREZ, L EE RHCA	401-09-2002	/ /			2.89	2.89	1.00	
			03122026 HAYES, K EE RHCA	401-08-2002	/ /			15.85	15.85	1.00	
			03122026 HAYES, K EE RHCA	401-08-2002	/ /			.62	.62	1.00	
			03122026 HERNANDEZ, J EE RHCA	401-09-2002	/ /			11.93	11.93	1.00	
			03122026 HERNANDEZ, J EE RHCA	401-09-2005	/ /			2.70	2.70	1.00	
			03122026 HOLLY, J EE RHCA	401-07-2002	/ /			3.46	3.46	1.00	
			03122026 HOLLY, J EE RHCA	401-07-2002	/ /			13.82	13.82	1.00	
			03122026 HUSTON, M EE RHCA	401-06-2001	/ /			29.46	29.46	1.00	
			03122026 JONES, S EE RHCA	401-00-2001	/ /			10.12	10.12	1.00	
			03122026 KEE, C EE RHCA	401-08-2005	/ /			.51	.51	1.00	
			03122026 KEE, C EE RHCA	401-08-2002	/ /			13.50	13.50	1.00	
			03122026 LOVE, P EE RHCA	401-01-2002	/ /			32.17	32.17	1.00	
			03122026 LUCERO, A EE RHCA	402-50-2002	/ /			16.55	16.55	1.00	
			03122026 LUCERO, R EE RHCA	401-09-2002	/ /			23.24	23.24	1.00	
			03122026 LUCERO, S EE RHCA	509-38-2002	/ /			23.24	23.24	1.00	
			03122026 LUNSFORD, K EE RHCA	634-32-2002	/ /			1.61	1.61	1.00	
			03122026 LUNSFORD, K EE RHCA	634-32-2002	/ /			16.78	16.78	1.00	
			03122026 MCILRATH, N EE RHCA	401-09-2002	/ /			14.46	14.46	1.00	
			03122026 MCILRATH, N EE RHCA	401-09-2005	/ /			.17	.17	1.00	
			03122026 MIRANDA, D EE RHCA	401-01-2002	/ /			1.76	1.76	1.00	
			03122026 MIRANDA, D EE RHCA	401-01-2002	/ /			15.83	15.83	1.00	
			03122026 MONTENEGRO, E EE RHCA	422-66-2002	/ /			11.23	11.23	1.00	
			03122026 MONTENEGRO, E EE RHCA	401-06-2002	/ /			16.84	16.84	1.00	
			03122026 MONTOYA, A EE RHCA	401-09-2005	/ /			.40	.40	1.00	
			03122026 MONTOYA, A EE RHCA	401-09-2002	/ /			14.78	14.78	1.00	
			03122026 MORA, N EE RHCA	401-06-2002	/ /			1.51	1.51	1.00	
			03122026 MORA, N EE RHCA	401-06-2002	/ /			13.55	13.55	1.00	
			03122026 MURATI, P EE RHCA	401-09-2005	/ /			2.93	2.93	1.00	
			03122026 MURATI, P EE RHCA	401-09-2002	/ /			12.65	12.65	1.00	
			03122026 NEELEY, J EE RHCA	401-06-2002	/ /			2.72	2.72	1.00	
			03122026 NEELEY, J EE RHCA	401-06-2002	/ /			14.03	14.03	1.00	
			03122026 NEELEY, W EE RHCA	405-67-2002	/ /			5.72	5.72	1.00	
			03122026 NEELEY, W EE RHCA	402-50-2002	/ /			22.86	22.86	1.00	
			03122026 NIEVES, S EE RHCA	401-09-2005	/ /			.93	.93	1.00	
			03122026 NIEVES, S EE RHCA	401-09-2002	/ /			14.17	14.17	1.00	
			03122026 PENA, J EE RHCA	401-95-2002	/ /			36.03	36.03	1.00	
			03122026 REED, J EE RHCA	401-02-2002	/ /			12.24	12.24	1.00	
			03122026 REED, J EE RHCA	405-67-2002	/ /			3.56	3.56	1.00	
			03122026 RODRIGUEZ, C EE RHCA	401-07-2002	/ /			29.23	29.23	1.00	
			03122026 SCHMIDT, J EE RHCA	401-09-2002	/ /			11.95	11.95	1.00	
			03122026 SCHMIDT, J EE RHCA	401-09-2002	/ /			4.58	4.58	1.00	
			03122026 SEGURA, V EE RHCA	510-37-2002	/ /			1.91	1.91	1.00	
			03122026 SEGURA, V EE RHCA	510-37-2002	/ /			17.23	17.23	1.00	
			03122026 SHETTER, R EE RHCA	402-50-2002	/ /			23.32	23.32	1.00	
			03122026 SMITH, S EE RHCA	402-50-2002	/ /			17.68	17.68	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			03122026 SOPKOWIAK, T EE RHCA	401-04-2002	/ /			29.23	29.23	1.00	
			03122026 SPENCER, B EE RHCA	401-08-2002	/ /			25.17	25.17	1.00	
			03122026 STANLEY, J EE RHCA	634-32-2002	/ /			1.56	1.56	1.00	
			03122026 STANLEY, J EE RHCA	634-32-2002	/ /			16.03	16.03	1.00	
			03122026 STEELE, C EE RHCA	634-32-2002	/ /			13.64	13.64	1.00	
			03122026 STEELE, C EE RHCA	634-32-2002	/ /			1.31	1.31	1.00	
			03122026 THOMPSON, K EE RHCA	401-08-2002	/ /			17.16	17.16	1.00	
			03122026 TORREZ, C EE RHCA	634-32-2002	/ /			6.15	6.15	1.00	
			03122026 TORREZ, C EE RHCA	634-32-2002	/ /			20.91	20.91	1.00	
			03122026 TURNER, J EE RHCA	634-32-2002	/ /			13.07	13.07	1.00	
			03122026 TURNER, J EE RHCA	634-32-2005	/ /			.25	.25	1.00	
			03122026 VAUGHN, A EE RHCA	401-01-2002	/ /			55.77	55.77	1.00	
			03122026 WALTERS, R EE RHCA	402-50-2002	/ /			.10	.10	1.00	
			03122026 WALTERS, R EE RHCA	402-50-2002	/ /			15.91	15.91	1.00	
			03122026 WHITEHEAD, A EE RHCA	401-04-2001	/ /			30.77	30.77	1.00	
			03122026 WHITNEY, E EE RHCA	634-32-2002	/ /			.78	.78	1.00	
			03122026 WHITNEY, E EE RHCA	634-32-2002	/ /			14.79	14.79	1.00	
			03122026 WHITNEY, E EE RHCA	634-32-2005	/ /			.29	.29	1.00	
			03122026 WHITNEY, K EE RHCA	401-01-2002	/ /			24.75	24.75	1.00	
			03122026 WILLIAMS, R EE RHCA	629-03-2002	/ /			31.78	31.78	1.00	
			03122026 WOMACK, V EE RHCA	401-06-2002	/ /			16.90	16.90	1.00	
			03122026 WOMACK, V EE RHCA	422-66-2002	/ /			11.26	11.26	1.00	
			03122026 WYATT, R EE RHCA	401-09-2005	/ /			2.07	2.07	1.00	
			03122026 WYATT, R EE RHCA	401-09-2002	/ /			11.63	11.63	1.00	
			03122026 WYATT, R EE RHCA	401-09-2002	/ /			1.18	1.18	1.00	
			03122026 YAW, L EE RHCA	634-32-2002	/ /			17.70	17.70	1.00	
			03122026 YAW, L EE RHCA	634-32-2002	/ /			.69	.69	1.00	
			03122026 ZEPEDA, C EE RHCA	401-04-2002	/ /			13.54	13.54	1.00	
			03122026 ZEPEDA, M EE RHCA	401-01-2002	/ /			23.24	23.24	1.00	
			03122026 ACKERMAN, A ER RHCAMATC	401-06-2662	/ /			3.94	3.94	1.00	
			03122026 ACKERMAN, A ER RHCAMATC	401-06-2662	/ /			21.97	21.97	1.00	
			03122026 ALVAREZ GOMEZ, H ER RHC	401-09-2662	/ /			29.74	29.74	1.00	
			03122026 ALVAREZ GOMEZ, H ER RHC	401-09-2662	/ /			3.32	3.32	1.00	
			03122026 ANDERSON, S ER RHCAMATC	634-32-2662	/ /			.66	.66	1.00	
			03122026 ANDERSON, S ER RHCAMATC	634-32-2662	/ /			33.30	33.30	1.00	
			03122026 ANDERSON, S ER RHCAMATC	634-32-2662	/ /			1.75	1.75	1.00	
			03122026 ARMIJO, C ER RHCAMATCH	401-04-2662	/ /			8.61	8.61	1.00	
			03122026 ARMIJO, C ER RHCAMATCH	401-04-2662	/ /			25.82	25.82	1.00	
			03122026 ARMIJO, E ER RHCAMATCH	401-02-2662	/ /			65.51	65.51	1.00	
			03122026 ATWELL, M ER RHCAMATCH	634-32-2662	/ /			64.39	64.39	1.00	
			03122026 ATWELL, S ER RHCAMATCH	401-02-2662	/ /			32.42	32.42	1.00	
			03122026 ATWELL, T ER RHCAMATCH	629-03-2662	/ /			56.56	56.56	1.00	
			03122026 BARDOLIWALA, J ER RHCAM	422-66-2662	/ /			15.16	15.16	1.00	
			03122026 BARDOLIWALA, J ER RHCAM	401-06-2662	/ /			22.73	22.73	1.00	
			03122026 BEHNKE, P ER RHCAMATCH	401-95-2662	/ /			34.81	34.81	1.00	
			03122026 BENCOMO, B ER RHCAMATCH	401-95-2662	/ /			47.06	47.06	1.00	
			03122026 BENCOMO, B ER RHCAMATCH	401-95-2662	/ /			1.83	1.83	1.00	
			03122026 BILYEU, L ER RHCAMATCH	634-32-2662	/ /			1.16	1.16	1.00	
			03122026 BILYEU, L ER RHCAMATCH	634-32-2662	/ /			29.64	29.64	1.00	
			03122026 BROWN, A ER RHCAMATCH	634-32-2662	/ /			30.23	30.23	1.00	
			03122026 BROWN, A ER RHCAMATCH	634-32-2662	/ /			.57	.57	1.00	
			03122026 BUNDRANT, S ER RHCAMATC	401-95-2662	/ /			48.66	48.66	1.00	
			03122026 BUNDRANT, S ER RHCAMATC	401-95-2662	/ /			5.41	5.41	1.00	
			03122026 CARSON, E ER RHCAMATCH	405-67-2662	/ /			7.04	7.04	1.00	
			03122026 CARSON, E ER RHCAMATCH	402-50-2662	/ /			28.16	28.16	1.00	
			03122026 CARSON, K ER RHCAMATCH	402-50-2662	/ /			41.07	41.07	1.00	
			03122026 CASTILLO, M ER RHCAMATC	401-01-2662	/ /			3.07	3.07	1.00	
			03122026 CASTILLO, M ER RHCAMATC	401-01-2662	/ /			29.63	29.63	1.00	
			03122026 CATTELLAIN, A ER RHCAMAT	401-04-2662	/ /			6.49	6.49	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			03122026 CATTELAIN, A ER RHCAMAT	401-04-2662	/ /			22.35	22.35	1.00	
			03122026 CHAVEZ, I ER RHCAMATCH	634-32-2662	/ /			23.87	23.87	1.00	
			03122026 CHAVEZ, I ER RHCAMATCH	634-32-2662	/ /			6.93	6.93	1.00	
			03122026 CHAVEZ, J ER RHCAMATCH	402-50-2662	/ /			45.33	45.33	1.00	
			03122026 CHERRY, C ER RHCAMATCH	634-32-2662	/ /			33.95	33.95	1.00	
			03122026 CHERRY, C ER RHCAMATCH	634-32-2662	/ /			.64	.64	1.00	
			03122026 CROM, N ER RHCAMATCH	634-32-2662	/ /			38.21	38.21	1.00	
			03122026 CROM, N ER RHCAMATCH	634-32-2662	/ /			.72	.72	1.00	
			03122026 EVANS, J ER RHCAMATCH	402-50-2662	/ /			7.90	7.90	1.00	
			03122026 EVANS, J ER RHCAMATCH	402-50-2662	/ /			23.69	23.69	1.00	
			03122026 FAULKNER, N ER RHCAMATC	402-50-2662	/ /			34.20	34.20	1.00	
			03122026 FLORES, P ER RHCAMATCH	401-09-2662	/ /			55.46	55.46	1.00	
			03122026 GARCIA, C ER RHCAMATCH	401-06-2662	/ /			30.62	30.62	1.00	
			03122026 GARCIA, C ER RHCAMATCH	422-66-2662	/ /			20.41	20.41	1.00	
			03122026 GARCIA, E ER RHCAMATCH	401-09-2662	/ /			27.20	27.20	1.00	
			03122026 GARCIA, E ER RHCAMATCH	401-09-2662	/ /			2.94	2.94	1.00	
			03122026 GARCIA, E ER RHCAMATCH	401-09-2662	/ /			2.92	2.92	1.00	
			03122026 GODFREY, J ER RHCAMATCH	401-07-2662	/ /			34.11	34.11	1.00	
			03122026 GODFREY, J ER RHCAMATCH	401-07-2662	/ /			3.79	3.79	1.00	
			03122026 GREGORY, J ER RHCAMATCH	402-50-2662	/ /			1.23	1.23	1.00	
			03122026 GREGORY, J ER RHCAMATCH	402-50-2662	/ /			31.47	31.47	1.00	
			03122026 GUTIERREZ, L ER RHCAMAT	401-09-2662	/ /			.44	.44	1.00	
			03122026 GUTIERREZ, L ER RHCAMAT	401-09-2662	/ /			23.26	23.26	1.00	
			03122026 GUTIERREZ, L ER RHCAMAT	401-09-2662	/ /			5.78	5.78	1.00	
			03122026 HAYES, K ER RHCAMATCH	401-08-2662	/ /			31.70	31.70	1.00	
			03122026 HAYES, K ER RHCAMATCH	401-08-2662	/ /			1.24	1.24	1.00	
			03122026 HERNANDEZ, J ER RHCAMAT	401-09-2662	/ /			23.85	23.85	1.00	
			03122026 HERNANDEZ, J ER RHCAMAT	401-09-2662	/ /			5.40	5.40	1.00	
			03122026 HOLLY, J ER RHCAMATCH	401-07-2662	/ /			6.91	6.91	1.00	
			03122026 HOLLY, J ER RHCAMATCH	401-07-2662	/ /			27.65	27.65	1.00	
			03122026 HUSTON, M ER RHCAMATCH	401-06-2662	/ /			58.91	58.91	1.00	
			03122026 JONES, S ER RHCAMATCH	401-00-2662	/ /			20.23	20.23	1.00	
			03122026 KEE, C ER RHCAMATCH	401-08-2662	/ /			1.01	1.01	1.00	
			03122026 KEE, C ER RHCAMATCH	401-08-2662	/ /			27.01	27.01	1.00	
			03122026 LOVE, P ER RHCAMATCH	401-01-2662	/ /			64.34	64.34	1.00	
			03122026 LUCERO, A ER RHCAMATCH	402-50-2662	/ /			33.09	33.09	1.00	
			03122026 LUCERO, R ER RHCAMATCH	401-09-2662	/ /			46.48	46.48	1.00	
			03122026 LUCERO, S ER RHCAMATCH	509-38-2662	/ /			46.48	46.48	1.00	
			03122026 LUNSFORD, K ER RHCAMATC	634-32-2662	/ /			3.22	3.22	1.00	
			03122026 LUNSFORD, K ER RHCAMATC	634-32-2662	/ /			33.56	33.56	1.00	
			03122026 MCILRATH, N ER RHCAMATC	401-09-2662	/ /			28.92	28.92	1.00	
			03122026 MCILRATH, N ER RHCAMATC	401-09-2662	/ /			.33	.33	1.00	
			03122026 MIRANDA, D ER RHCAMATCH	401-01-2662	/ /			3.52	3.52	1.00	
			03122026 MIRANDA, D ER RHCAMATCH	401-01-2662	/ /			31.67	31.67	1.00	
			03122026 MONTENEGRO, E ER RHCAMA	422-66-2662	/ /			22.46	22.46	1.00	
			03122026 MONTENEGRO, E ER RHCAMA	401-06-2662	/ /			33.69	33.69	1.00	
			03122026 MONTOYA, A ER RHCAMATCH	401-09-2662	/ /			.79	.79	1.00	
			03122026 MONTOYA, A ER RHCAMATCH	401-09-2662	/ /			29.57	29.57	1.00	
			03122026 MORA, N ER RHCAMATCH	401-06-2662	/ /			3.01	3.01	1.00	
			03122026 MORA, N ER RHCAMATCH	401-06-2662	/ /			27.12	27.12	1.00	
			03122026 MURATI, P ER RHCAMATCH	401-09-2662	/ /			5.86	5.86	1.00	
			03122026 MURATI, P ER RHCAMATCH	401-09-2662	/ /			25.29	25.29	1.00	
			03122026 NEELEY, J ER RHCAMATCH	401-06-2662	/ /			5.44	5.44	1.00	
			03122026 NEELEY, J ER RHCAMATCH	401-06-2662	/ /			28.06	28.06	1.00	
			03122026 NEELEY, W ER RHCAMATCH	405-67-2662	/ /			11.43	11.43	1.00	
			03122026 NEELEY, W ER RHCAMATCH	402-50-2662	/ /			45.73	45.73	1.00	
			03122026 NIEVES, S ER RHCAMATCH	401-09-2662	/ /			1.86	1.86	1.00	
			03122026 NIEVES, S ER RHCAMATCH	401-09-2662	/ /			28.35	28.35	1.00	
			03122026 PENA, J ER RHCAMATCH	401-95-2662	/ /			72.06	72.06	1.00	

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			03122026 REED, J ER RHCAMATCH	401-02-2662	/ /			24.48	24.48	1.00	
			03122026 REED, J ER RHCAMATCH	405-67-2662	/ /			7.11	7.11	1.00	
			03122026 RODRIGUEZ, C ER RHCAMAT	401-07-2662	/ /			58.46	58.46	1.00	
			03122026 SCHMIDT, J ER RHCAMATCH	401-09-2662	/ /			23.90	23.90	1.00	
			03122026 SCHMIDT, J ER RHCAMATCH	401-09-2662	/ /			9.16	9.16	1.00	
			03122026 SHETTER, R ER RHCAMATCH	402-50-2662	/ /			46.64	46.64	1.00	
			03122026 SMITH, S ER RHCAMATCH	402-50-2662	/ /			35.37	35.37	1.00	
			03122026 SOPKOWIAK, T ER RHCAMAT	401-04-2662	/ /			58.46	58.46	1.00	
			03122026 SPENCER, B ER RHCAMATCH	401-08-2662	/ /			50.35	50.35	1.00	
			03122026 STANLEY, J ER RHCAMATCH	634-32-2662	/ /			3.12	3.12	1.00	
			03122026 STANLEY, J ER RHCAMATCH	634-32-2662	/ /			32.07	32.07	1.00	
			03122026 STEELE, C ER RHCAMATCH	634-32-2662	/ /			27.28	27.28	1.00	
			03122026 STEELE, C ER RHCAMATCH	634-32-2662	/ /			2.62	2.62	1.00	
			03122026 THOMPSON, K ER RHCAMATC	401-08-2662	/ /			34.32	34.32	1.00	
			03122026 TORREZ, C ER RHCAMATCH	634-32-2662	/ /			12.30	12.30	1.00	
			03122026 TORREZ, C ER RHCAMATCH	634-32-2662	/ /			41.81	41.81	1.00	
			03122026 TURNER, J ER RHCAMATCH	634-32-2662	/ /			26.15	26.15	1.00	
			03122026 TURNER, J ER RHCAMATCH	634-32-2662	/ /			.49	.49	1.00	
			03122026 VAUGHN, A ER RHCAMATCH	401-01-2662	/ /			111.54	111.54	1.00	
			03122026 WALTERS, R ER RHCAMATCH	402-50-2662	/ /			.20	.20	1.00	
			03122026 WALTERS, R ER RHCAMATCH	402-50-2662	/ /			31.83	31.83	1.00	
			03122026 WHITEHEAD, A ER RHCAMAT	401-04-2662	/ /			61.54	61.54	1.00	
			03122026 WHITNEY, E ER RHCAMATCH	634-32-2662	/ /			1.56	1.56	1.00	
			03122026 WHITNEY, E ER RHCAMATCH	634-32-2662	/ /			29.59	29.59	1.00	
			03122026 WHITNEY, E ER RHCAMATCH	634-32-2662	/ /			.58	.58	1.00	
			03122026 WHITNEY, K ER RHCAMATCH	401-01-2662	/ /			49.51	49.51	1.00	
			03122026 WILLIAMS, R ER RHCAMATC	629-03-2662	/ /			63.56	63.56	1.00	
			03122026 WOMACK, V ER RHCAMATCH	401-06-2662	/ /			33.79	33.79	1.00	
			03122026 WOMACK, V ER RHCAMATCH	422-66-2662	/ /			22.53	22.53	1.00	
			03122026 WYATT, R ER RHCAMATCH	401-09-2662	/ /			4.15	4.15	1.00	
			03122026 WYATT, R ER RHCAMATCH	401-09-2662	/ /			23.26	23.26	1.00	
			03122026 WYATT, R ER RHCAMATCH	401-09-2662	/ /			2.35	2.35	1.00	
			03122026 YAW, L ER RHCAMATCH	634-32-2662	/ /			35.40	35.40	1.00	
			03122026 YAW, L ER RHCAMATCH	634-32-2662	/ /			1.38	1.38	1.00	
			03122026 ZEPEDA, C ER RHCAMATCH	401-04-2662	/ /			27.08	27.08	1.00	
			03122026 ZEPEDA, M ER RHCAMATCH	401-01-2662	/ /			46.47	46.47	1.00	
									46.47	1.00	

PROPERTY ASSESSMENTS	403.92	DETENTION	615.88	DISPATCH	775.72
OFFICE OF COUNTY CLERK	315.52	FACILITIES MANAGEMENT	183.61	EMERGENCY MGMT SERVICE	180.18
REAPPRAISAL FUND	120.83	FINANCE DEPARTMENT	314.74	LANDFILL	38.38
ROAD	608.85	ADMINISTRATION	509.62	TREASURERS	196.38
LAW ENFORCEMENT	218.44	COMMISSIONERS	30.35	DWI DISTRIBUTION FUND	69.72
DWI GRANT FUND	19.14				

03 R134501	NM STATE TREASURER - PERA	01292026 CHAVEZ, J PERA	402-50-2002	20260124ADJ	03/26/2026	12.35	12.35	1.00
71.61		02122026 CHAVEZ, J PERA	402-50-2002	/ /		12.35	12.35	1.00
03/27/2026		02262026 CHAVEZ, J PERA	402-50-2002	/ /		12.35	12.35	1.00
		01292026 CHAVEZ, J PERAMATCH	402-50-2006	/ /		11.52	11.52	1.00
		02122026 CHAVEZ, J PERAMATCH	402-50-2006	/ /		11.52	11.52	1.00
		02262026 CHAVEZ, J PERAMATCH	402-50-2006	/ /		11.52	11.52	1.00
		FINANCE/PAYROLL						
		INVOICE # 20260124ADJ						
		INVOICE DATE: 03/17/2026						

ROAD 71.61

03 O134502	WARM SPRINGS RENT ALL	SNORKLE LIFT ARREY BALLFIELD	401-02-2551	59598	03/26/2026	73246	178.00	178.00	1.00
192.91		SALES TAX	401-02-2551	/ /		73246	14.91	14.91	1.00
03/27/2026		FACILITIES							

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
			CUSTOMER # 18					
			INVOICE # 59598					
			INVOICE DATE: 03/18/2026					

FACILITIES MANAGEMENT 192.91

03	R134503	CITY OF TRUTH OR CONSEQUENCES	UTILITIES @ SC COURTHOUSE	401-02-2552	3262026-01	03/26/2026		19.48	19.48	1.00
	5538.62		ACCOUNT # 2008-09672-00							
	03/27/2026		UTILITIES @ 201 E FOURTH AVE	401-02-2552	/ /			431.22	431.22	1.00
			ACCOUNT # 2008-09799-00							
			UTILITIES @ SC DETENTION 300 DAT	401-02-2552	/ /			419.85	419.85	1.00
			ACCOUNT # 2008-09807-00							
			SC COURTHOUSE	401-02-2552	/ /			421.75	421.75	1.00
			ACCOUNT # 2008-122848-00							
			FACILITIES							
			SERVICE: 01/12/2026-02/11/2026							
			INVOICE DATE: 02/12/2026							
			UTILITIES @ SC FAIR BLDG	401-02-2552	3262026-06	03/26/2026		594.51	594.51	1.00
			ACCOUNT # 3013-09675-00							
			UTILITIES @ SC FAIR BLDG	401-02-2552	/ /			19.48	19.48	1.00
			ACCOUNT # 3013-09676-00							
			UTILITIES @ SC FAIR BLDG	401-02-2552	/ /			66.49	66.49	1.00
			ACCOUNT # 3013-12860-00							
			UTILITIES @ SC FAIR BLDG	401-02-2552	/ /			26.19	26.19	1.00
			ACCOUNT # 3013-12861-00							
			UTILITIES @ SC FAIR YARD	401-02-2552	/ /			52.72	52.72	1.00
			ACCOUNT # 3013-12862-00							
			UTILITIES @ SC FAIR BLDG	401-02-2552	/ /			21.21	21.21	1.00
			ACCOUNT # 3013-12863-00							
			UTILITIES @ SC FAIR YARD	401-02-2552	/ /			127.45	127.45	1.00
			ACCOUNT # 3013-12864-00							
			UTILITIES @ SC FAIR BLDG	401-02-2552	/ /			370.11	370.11	1.00
			ACCOUNT # 3013-12880-00							
			UTILITIES @ SC COMPLEX	401-02-2552	/ /			637.85	637.85	1.00
			ACCOUNT # 3013-25113-00							
			SC 855 VAN PATTEN	401-02-2552	/ /			1038.01	1038.01	1.00
			ACCOUNT # 3131-19890-00							
			FACILITIES							
			SERVICE: 01/26/2026-02/25/2026							
			INVOICE DATE: 03/01/2026							
			UTILITIES @ SC COURTHOUSE	401-02-2552	3262026-07	03/26/2026		19.48	19.48	1.00
			ACCOUNT # 2008-09672-00							
			UTILITIES @ SC 201 E. FOURTH ST	401-02-2552	/ /			431.22	431.22	1.00
			ACCOUNT # 2008-09799-00							
			UTILITIES @ SC DETENTION	401-02-2552	/ /			419.85	419.85	1.00
			UTILITIES @ SC COURTHOUSE	401-02-2552	/ /			421.75	421.75	1.00
			ACCOUNT # 2008-12848-00							
			FACILITIES							
			SERVICE 01/12/2026-02/11/2026							
			INVOICE DATE: 02/12/2026							

FACILITIES MANAGEMENT 5538.62

03	O134504	RIDGECREST PRODUCTS, INC.	BADGE/ADMINISTRATOR	605-86-2886	815253	03/26/2026	73252	178.00	178.00	1.00
	2566.00		BADGE/CAPTAIN	605-86-2886	/ /		73252	178.00	178.00	1.00
	03/27/2026		BADGE/OFFICER	605-86-2886	/ /		73252	1246.00	178.00	7.00
			BADGE/SERGEANT	605-86-2886	/ /		73252	534.00	178.00	3.00
			BADGE/GUTIERREZ	605-86-2886	/ /		73252	178.00	178.00	1.00
			UNIVERSAL BELT CLIP HOLDER	605-86-2886	/ /		73252	252.00	21.00	12.00

CK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
			DETENTION							
			INVOICE # 815253							
			INVOICE DATE: 03/26/2026							
CORRECTION FEES		2566.00								
03	0134505	ODP BUSINESS SOLUTIONS, LLC	60 GAL TRASH BAGS	401-02-2225	462526294001	03/26/2026	73225	203.70	33.95	6.00
	789.92		2 PLY TOILET PAPER	401-02-2225	/ /		73225	166.28	41.57	4.00
	03/27/2026		16 GAL TRASH BAGS	401-02-2225	/ /		73225	238.62	39.77	6.00
			MULTIFOLD PAPERTOWELS	401-02-2225	/ /		73225	99.24	24.81	4.00
			DISCOURT	401-02-2225	/ /		73225	10.62-	10.62-	1.00
			FACILITIES				73225			
			INVOICE # 462526294001							
			INVOICE DATE: 03/12/2026							
			NON ACID CLEANER	401-02-2225	462528544001	03/26/2026	73225	92.70	46.35	2.00
			FACILITIES							
			INVOICE # 462528544001							
			INVOICE DATE: 03/11/2026							
FACILITIES MANAGEMENT		789.92								
03	0134506	FOXWORTH-GALBRAITH LUMBER CO	INDRYWALL TEXTURE SPRAY	401-02-2550	3806627	03/26/2026	73262	45.06	22.53	2.00
	79.33		JT TAPE 1-7/8	401-02-2550	/ /		73262	23.50	11.75	2.00
	03/27/2026		USG COMPOUND JT 1GAL	401-02-2550	/ /		73262	10.77	10.77	1.00
			FACILITIES							
			INVOICE # 3806627							
			INVOICE DATE: 03/23/2026							
FACILITIES MANAGEMENT		79.33								
03	0134507	QUILL CORPORATION	QBCOPY PAPER 10 REAMS WHT.(7 BX)	605-86-2225	48091467	03/26/2026	73219	300.93	42.99	7.00
	726.92		DETENTION				73219			
	03/27/2026		ACCOUNT # 5429308				73219			
			ORDER # 189817702				73219			
			INVOICE # 48091467				73219			
			INVOICE DATE: 03/09/2026				73219			
			MAT 33.2*X19.4*BLK.(UN61078)	605-86-3010	48091464	03/26/2026	73219	90.00	45.00	2.00
			DETENTION							
			ACCOUNT # 5429308							
			ORDER # 189804370							
			INVOICE # 48091464							
			INVOICE DATE: 03/09/2026							
			EXPO MAG. DRY ERASE 8/PK ASSORTE	401-09-2225	48091657	03/26/2026	73219	23.48	11.74	2.00
			V7 ROLLERBALL PENS 5/PK(26020)	401-09-2225	/ /		73219	26.00	13.00	2.00
			QB ROLLERBALL PENS(32127-QL) DOZ	401-09-2225	/ /		73219	15.54	15.54	1.00
			DETENTION							
			ACCOUNT # 5429308							
			ORDER # 189804865							
			INVOICE # 48091657							
			INVOICE DATE: 03/09/2026							
			DRY-ERASE BULL. COMBO BOARD	605-86-3010	48094508	03/26/2026	73219	29.99	29.99	1.00
			DETENTION							
			ACCOUNT # 5429308							
			ORDER # 189804399							
			INVOICE # 48094508							
			INVOICE DATE: 03/09/2026							
			MAT 34X20 BLK.(MAT34)	401-09-3010	48078474	03/26/2026	73219	42.00	42.00	1.00
			DETENTION							
			ACCOUNT # 5429308							

CR#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount	
			ORDER # 189804400						
			INVOICE # 48078474						
			INVOICE DATE: 03/09/2026						
			WINSOME WOODEN TABLE BLK (20936)	401-09-3010	48114806	03/26/2026	73219	79.99	79.99 1.00
			DETENTION						
			ACCOUNT # 5429308						
			ORDER # 189804401						
			ACCOUNT # 48114806						
			INVOICE DATE: 03/09/2026						
			3-DRAWER ROLLING CAR (3TMESH-CHK 401-09-3010		48093935	03/26/2026	73219	69.99	69.99 1.00
			3-TIER METAL CT (LIDCART3T-BLK) 401-09-3010			/ /	73219	49.00	49.00 1.00
			DETENTION						
			ACCOUNT # 5429308						
			ORDER # 189804402						
			INVOICE # 48093935						
			INVOICE DATE: 03/09/2026						
			CORRECTION FEES	420.92	DETENTION	306.00			
=====									
03	0134508	WINDSTREAM	INTERNET @ ROAD DEPARTMENT	402-50-2221	3262026-02	03/26/2026		117.56	117.56 1.00
		555.54	ROAD/FLEET						
		03/27/2026	575-894-6881						
			SERVICE: 03/16/2026-04/15/2026						
			ACCOUNT # 100290455						
			INVOICE DATE: 03/18/2026						
			INTERNET @ MONTICELLO FD	411-78-2221	3262026-04	03/26/2026		341.05	341.05 1.00
			FIRE/EMS						
			575-743-2146						
			ACCOUNT # 100245150						
			INVOICE DATE: 03/18/2026						
			INTERNET @ WINSTON FD	410-74-2221	3262026-05	03/26/2026		96.93	96.93 1.00
			FIRE/EMS 575-743-0052						
			SERVICE: 03/16/2026-04/15/2026						
			ACCOUNT # 100244938						
			INVOICE DATE: 03/18/2026						
			ROAD	117.56	MONTICELLO FIRE	341.05	WINSTON	96.93	
=====									
03	0134509	THE OLIVE TREE	BHIZ OLIVE TREE EXPENDITURES	500-46-2106	3262026-03	03/26/2026	72744	23827.39	23827.39 1.00
		30987.39	BHIZ OLIVE TREE SALARIES	500-46-2106		/ /	72744	7160.00	7160.00 1.00
		03/27/2026	DETENTION/FINANCE						
			SERVICE: FEBRUARY 2026						
			BHIZ GRANT	30987.39					
=====									
03	0134510	THE OLIVE TREE	RISE GRANT SALARIES AND BENEFITS	500-48-2106	3262026-10	03/26/2026	72743	4197.91	4197.91 1.00
		12119.04	RISE GRANT REIMBURSEMENT FEES	500-48-2106		/ /	72743	7921.13	7921.13 1.00
		03/27/2026	DETENTION/ FEBRUARY 2026						
			INVOICE DATE: 02/28/2026						
			RISE GRANT	12119.04					
=====									
03	0134511	ROLANDA J. WHITNEY	SHERIFF OFFICE CLEANING FY25/26	401-02-2106	26-003	03/26/2026	72569	758.92	758.92 1.00
		2823.71	ADMIN CLEANING SERVICES FY25/26	401-02-2106		/ /	72569	2064.79	2064.79 1.00
		03/27/2026	FACILITIES MARCH CLEANING						
			INVOICE # 26-003						
			INVOICE DATE: 03/26/2026						
			FACILITIES MANAGEMENT	2823.71					

CR#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount		
03	03/27/2026	BANK OF AMERICA	2026 NMPPA SPRING CONFERENCE REG	401-95-2115	3272026	03/27/2026	73117	250.00	250.00	1.00
		26102.30	FOR BARBARA BENCOMO				73117			
			2026 NMPPA SPRING CONFERENCE REG	401-95-2115	/ /	/ /	73122	250.00	250.00	1.00
			FOR MONICA ZEPEDA				73122			
			2026 NMPPA SPRING CONFERENCE REG	401-95-2115	/ /	/ /	73112	250.00	250.00	1.00
			FOR JESSICA PENA				73112			
			ADMIN TRAVEL CARD ****6016							
			LODDIE DODDIE GEL PENS DM	401-01-2225	/ /	/ /	73129	14.24	14.24	1.00
			2026 PLANNER DM	401-01-2225	/ /	/ /	73129	5.99	5.99	1.00
			DRAIN PAN FIRE EXT TRAINING	401-00-2232	/ /	/ /	73129	78.16	19.54	4.00
			NOVA GLACIER STAPLE REMOVER SB	401-95-2225	/ /	/ /	73129	9.99	9.99	1.00
			QUARTET GLASS BOARD CLEANER SB	401-95-2225	/ /	/ /	73129	17.89	17.89	1.00
			GLASS BOARD ERASERS	401-95-2225	/ /	/ /	73129	17.09	17.09	1.00
			UTILITY CART WITH WHEELS DM	401-01-3010	/ /	/ /	73149	80.27	80.27	1.00
			LOGITECH WIRELESS MOUSE JP	401-95-3010	/ /	/ /	73149	69.99	69.99	1.00
			ANTI FATIGUE FLOOR MAT PL	401-01-3010	/ /	/ /	73149	47.69	47.69	1.00
			UNDER THE DESK KB TRAY PL	401-01-3010	/ /	/ /	73149	146.99	146.99	1.00
			VIEWSONIC 32 INCH MONITERS PL	401-01-3010	/ /	/ /	73149	341.98	170.99	2.00
			LASKO TOWER FAN KW	401-01-3010	/ /	/ /	73149	77.99	77.99	1.00
			ADMIN TRAVEL CARD ****9940							
			DELL INSPIRON LAPTOP	634-32-3010	/ /	/ /	73127	529.00	529.00	1.00
			2 YEAR PROTECTION DELL LAPTOP	634-32-3010	/ /	/ /	73127	78.99	78.99	1.00
			STARLINK SERVICES FY2026	634-32-2221	/ /	/ /	72860	102.00	102.00	1.00
			MICHELLE ATWELL ****4062							
			CYLINDRICAL LOCK	426-45-3010	/ /	/ /	73201	1129.38	376.46	3.00
			TRAVIS ATWELL ****1502							
			8X10 PICTURE FRAME	401-07-3010	/ /	/ /	73115	22.79	22.79	1.00
			SCOTCH HEAVY DUTY PACKING	401-07-2225	/ /	/ /	73115	11.99	11.99	1.00
			TAPE				73115			
			QUANTUM LTO-7 ULTRIUM TAPE	401-01-2225	/ /	/ /	73115	367.20	61.20	6.00
			GL AUTHORIZED BY A. VAUGHN				73115			
			LOGITECH BRIO 101 WEBCAM	401-07-3010	/ /	/ /	73115	74.30	37.15	2.00
			11X17 PICTURE FRAME	401-07-3010	/ /	/ /	73115	8.69	8.69	1.00
			WESTSHURI FOLDING 2 IN 1	401-07-3010	/ /	/ /	73115	117.99	117.99	1.00
			PORTABLE DOLLY				73115			
			MEAD ENVELOPES 6X9	401-07-2225	/ /	/ /	73115	6.79	6.79	1.00
			CANDACE CHAVEZ ****2133							
			LODGING HILTON GARDEN INN	401-08-2108	/ /	/ /	73074	162.27	162.27	1.00
			ALBUQUERQUE NORTH/RIO RANCHO				73074			
			1 NIGHT STAY (ESTIMATE)				73074			
			MEALS @ TRAINING	401-08-2110	/ /	/ /	73074	48.17	48.17	1.00
			SHERIFF DEPT ****9217				73074			
			MCR MEDICAL PACK OF 10 CPR	604-85-2021	/ /	/ /	73164	239.85	239.85	1.00
			RESCUE MASK, ADULT/CHILD				73164			
			SHERIFF DEPT ****9225				73164			
			VIBE S1 4K UHD SMART BOARD,	604-85-2021	/ /	/ /	73116	3699.00	3699.00	1.00
			55 INCH DIGITAL WHITEBOARD FOR				73116			
			SMART BOARD STAND WITH WHEELS,	604-85-2021	/ /	/ /	73125	275.99	275.99	1.00
			LOGITECH MOUSE PAD - STUDIO	401-08-2225	/ /	/ /	73125	8.98	8.98	1.00
			LOGITECH M196 BLUETOOTH WIRELESS	401-08-2225	/ /	/ /	73125	14.85	14.85	1.00
			SHERIFF DEPT ****8562							
			KEURIG K-1550 COMMERCIAL COFFEE	401-08-3010	/ /	/ /	73100	149.99	149.99	1.00
			MAKER				73100			
			FOLGERS CLASSIC ROAST MEDIUM	401-08-2225	/ /	/ /	73100	156.30	78.15	2.00
			ROAST COFFEE, 128 KEURIG K-CUP				73100			
			VEAGIA PISTOL RANGE BAG GUN BAG	604-85-2021	/ /	/ /	73132	559.90	55.99	10.00
			PISTOL CASE GUN CASE MAGAZINE				73132			
			STOVER 100L ROLLING DUFFEL BAG	604-85-2021	/ /	/ /	73132	799.92	99.99	8.00

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount			
			SHERIFF DEPT ****5868				73132				
			FLAG POLE LIGHTS SOLAR POWER	401-02-2550	/ /		73107	358.53	119.51		3.00
			T8 BULBS	401-02-2550	/ /		73121	111.79	111.79		1.00
			BALLAST	401-02-2550	/ /		73121	397.00	19.85		20.00
			EXIT SIGNS	401-02-2550	/ /		73121	151.88	37.97		4.00
			EXIT SIGN BATTERY	401-02-2550	/ /		73121	38.94	6.49		6.00
			FACILITIES ****4690								
			FOLKART METALLIC ACRYLIC BLK.PAI	605-86-2225	/ /		73109	13.62	2.27		6.00
			ACRYLIC BLACK PAINT	605-86-2225	/ /		73109	4.68	1.17		4.00
			10 PC GOLD VARIETY PAINTBRUSHES	605-86-2225	/ /		73109	6.42	6.42		1.00
			ACRYLIC BLACK PAINT	605-86-2225	/ /		73109	2.32	.58		4.00
			DETENTION ***2381								
			5 PK COAT HOOKS	605-86-3010	/ /		73113	38.78	19.39		2.00
			DIAMOND PLATE BL. MAT 3X5	605-86-3010	/ /		73179	55.86	55.86		1.00
			STANDING MAT 9/10 THICK BLK. ERG	605-86-3010	/ /		73179	38.94	38.94		1.00
			GLADE SPRAY ROSE & BLOOM 3CT	605-86-2225	/ /		73179	37.98	37.98		1.00
			GLADE SPRAY TRANQUIL LAV. 6CT	605-86-2225	/ /		73179	72.98	36.49		2.00
			CASE OF 12 LAVENDER LEMON TMIST	605-86-2225	/ /		73179	93.55	93.55		1.00
			AIR FRESH. DISPENSER 2 PK MISTRE	605-86-3010	/ /		73179	24.97	24.97		1.00
			TIMEMIST AIR FRESH.REPILLS (12)	605-86-2225	/ /		73179	74.18	74.18		1.00
			4 PCS FRESHNER SPRAY DISPENSER	605-86-3010	/ /		73179	59.98	29.99		2.00
			DETENTION ****1769								
			3X3 STICKY NOTES	401-06-2225	/ /		73162	14.99	14.99		1.00
			MECHANICAL PENCIL	401-06-2225	/ /		73162	48.93	6.99		7.00
			67LB CARDSTOCK	401-06-2225	/ /		73162	85.50	28.50		3.00
			2" RING BINDERS	401-06-2225	/ /		73162	29.44	29.44		1.00
			STAPLE REMOVER 4PK	401-06-2225	/ /		73162	9.84	9.84		1.00
			LETTER OPENER 4PK	401-06-2225	/ /		73162	7.28	7.28		1.00
			STAPLER	401-06-2225	/ /		73162	6.29	6.29		1.00
			24PK 6X9 SPIRAL TOP NOTEBOOK	401-06-2225	/ /		73162	34.99	34.99		1.00
			MICHAEL HUSTON ****0540								
			TRAVEL-AIRLINE TICKETS	603-81-2109	/ /		73167	628.80	628.80		1.00
			EMS WORLD EXXPO-AUSTIN ,TX				73167				
			TRAVELLER-DANIELLE LARA				73167				
			TRAVEL-AIRLINE TICKETS	603-81-2109	/ /		73168	628.80	628.80		1.00
			EMS WORLD EXPO-AUSTIN, TX				73168				
			TRAVELLER-TONEE MONTOYA				73168				
			TRAVEL-AIRLINE TICKETS	603-81-2109	/ /		73169	628.80	628.80		1.00
			EMS WORLD EXPO-AUSTIN, TX				73169				
			TRAVELLER-ASHLEE WEST				73169				
			TRAVEL-AIRLINE TICKETS	603-81-2109	/ /		73170	628.80	628.80		1.00
			EMS WORLD EXPO-AUSTIN, TX				73170				
			TRAVELLER-BRIAN HAMILTON				73170				
			FIRE RMP ****8783								
			COPY PAPER	401-04-2225	/ /		73185	42.09	42.09		1.00
			AMY WHITEHEAD ****3809								
			NOTEBOOKS SET OF 6	407-75-3010	/ /		73102	32.99	32.99		1.00
			CORD ENDS	407-75-3010	/ /		73102	77.04	12.84		6.00
			ANEMOMETER	407-75-3010	/ /		73102	63.99	21.33		3.00
			LARGE DRY ERASE BOARD	603-81-3010	/ /		73111	398.89	398.89		1.00
			EVENT REGISTRATION - NMAEMP	426-45-2115	/ /		73114	160.44	160.44		1.00
			2026 NMAEMP CONFERENCE				73114				
			ALARM LOCK - TRILOGY T2	426-45-3010	/ /		73124	381.94	381.94		1.00
			MASTER LOCK - WALL MOUNT	426-45-3010	/ /		73124	36.93	36.93		1.00
			GARMIN MONTHLY SERVICE CHARGE	407-75-2300	/ /		72596	65.19	65.19		1.00
			REGISTRATION FOR AEMT EXAM	633-44-2115	/ /		73144	159.00	159.00		1.00
			FEE FOR LANDEN BILYEU'S EXAM				73144				
			HAVIS RADIO MOUNT	633-44-3010	/ /		73146	37.23	37.23		1.00
			200 PACK ID CARDS	633-44-3010	/ /		73146	25.73	25.73		1.00

CHK#	DATE	Name	Description	Line Item	Invoice #	DATE	PO #	Amount
169	1179643.18	/ /	TOTAL	140625.55	VOIDS			

State of New Mexico

*Amy Whitehead
County Clerk
575-894-2840*

*Candace Chavez
County Treasurer
575-894-3524*

*Michael Huston
County Assessor
575-894-2589*

*Tom Pestak
Probate Judge
575-740-4900*



County of Sierra

*James Paxon
Commissioner
575-894-6215*

*Hank Hopkins
Commissioner
575-894-6215*

*Sandy R Jones
Commissioner
575-894-6215*

*Joshua Baker
County Sheriff
575-894-9150*

*1712 N. Date, Suite D
Truth or Consequences, New Mexico 87901*

*Amber Vaughn, County Manager
575-894-6215 voice 575-894-9548 fax*

**BOARD OF COUNTY COMMISSIONERS
Sierra County, New Mexico
Resolution No. 2026-25**

Indigent Claims

WHEREAS, the Board of Sierra County Commissioners has received Indigent Hospital and Medical Claim request for those persons unable to make proper restitution for Medical Services in the amount of \$8,840.16

WHEREAS, the Sierra County Board of Commissioners desire to provide for the equitable and reasonable payment of claims, and;

THEREFORE BE IT RESOLVED, that the Sierra County Board of Commissioners hereby approve payment to those Indigent Hospital Claims in the amount of:

Sole Community Providers in the amount of \$8,840.16

To be deducted from the proper funds appropriated in the 2025-2026 FY Budget. April 21st, 2026

Board of County Commissioners
Sierra County, NM

JAMES E PAXON, CHAIRMAN

HANK HOPKINS, VICE-CHAIRMAN

SANDY R JONES, COMMISSIONER

Attest:

AMY WHITEHEAD
SIERRA COUNTY CLERK

RESOLUTION NO. 2026-25

CLAIMS APPROVED FOR \$8,840.16

VENDOR#	NAME	TOTAL CLAIMS	AMOUNT
2775	LUNA COUNTY DETENTION CENTER	1	\$630.00
2853	MIMBRES MEMORIAL HOSPITAL	3	\$6,497.34
3281	SIERRA VISTA HOSPITAL	5	\$1,712.82

Source Totals Report
 County Of Sierra
 Batch Dates 04/21/2026 through 04/21/2026
 For Vendor: All Vendors

Source	Description	Amount Billed	Amount Paid
02	Jail - In House Inmate Service	630.00	630.00
04	Jail - Hospital Out-Patient	40,178.84	7,699.30
05	Jail - Lab/X-Ray	5,001.00	255.43
09	Jail - Ems/Transport	1,697.00	255.43
Expenditures		47,506.84	8,840.16
Reimb/Adjustments			
Grand Total		47,506.84	8,840.16

Source Totals Report Detail

Invoice #	Source	DOS	Amount Billed	Amount Paid
INMATE*2775*89	02	02/21/2026	630.00	630.00
1 invoices, 1 line items			630.00	630.00
13823*3281*2	04	01/02/2026	697.00	452.78
32454*3281*2	04	02/06/2026	1,153.00	720.84
24901*2853*3	04	01/09/2026	296.52	92.92
24901*2853*3	04	01/09/2026	227.68	13.77
14108*3281*2	04	03/18/2026	3.00	0.00
14108*3281*2	04	03/18/2026	441.00	283.76
14108*3281*2	04	03/18/2026	0.01	0.01
24901*2853*2	04	01/14/2026	4,201.21	0.00
24901*2853*2	04	01/14/2026	32,906.68	6,127.54
24901*2853*2	04	01/14/2026	48.80	0.00
24901*2853*2	04	01/14/2026	34.00	0.00
24901*2853*2	04	01/14/2026	33.00	0.00
24901*2853*2	04	01/14/2026	27.68	0.00
24901*2853*2	04	01/14/2026	24.00	0.00
24901*2853*2	04	01/14/2026	22.00	7.68
24901*2853*2	04	01/14/2026	21.48	0.00
24901*2853*2	04	01/14/2026	19.92	0.00
24901*2853*2	04	01/14/2026	12.00	0.00
24901*2853*2	04	01/14/2026	6.88	0.00
24901*2853*2	04	01/14/2026	2.98	0.00
5 invoices, 20 line items			40,178.84	7,699.30
21907*2853*1	05	03/26/2026	1,429.00	255.43
27001*3281*3	05	01/13/2026	1,791.00	0.00
27001*3281*3	05	01/13/2026	1,697.00	0.00
27001*3281*3	05	01/13/2026	84.00	0.00
2 invoices, 4 line items			5,001.00	255.43
89268*3281*6	09	05/22/2025	1,697.00	255.43
1 invoices, 1 line items			1,697.00	255.43

Grand Totals

47,506.84

8,840.16

9 invoices listed.

26 line items listed.



Lodger's Tax Board
 County of Sierra
 1712 N Date Street, Suite D
 Truth or Consequences, New Mexico 87901
 575-894-6215

Application for Lodger Tax Funds

Applying organizations must be governmental entities or non-profit organizations

Kingston Ghost Town Museum 4-6-2026
 Name of Organization Date of Application
28 Main Street - Kingston Barbara Lovell, Nora Hopper
 Mailing Address Contact Person
Hillsboro, NM 88042 (719) 369-6005 575-496-006
 City State Zip Telephone Number

Are you a non-profit organization? YES NO

If YES, please give EIN# 38-3978537 and

Non-Profit Corporation Commission Authority Number 26053681001755

Amount Requested: \$1500.00

Kingston Museum - Bonanza Mining Camp May 9+10
 Name and Date of Event 2026
Talks and descriptions of history of silver mines
 Description of the Event or Activity in Kingston 1900

How many people attend this event total? 50+ Number from outside Sierra County? 30

(if this is a new event use estimations and how you derived with the numbers) Amount we normally have
is 50+, members of museum is 52, plan more advertising

What are your methods for tracking your event? log book with names and
emails, phone numbers.



Lodger's Tax Board
 County of Sierra
 1712 N Date Street, Suite D
 Truth or Consequences, New Mexico 87901
 575-894-6215

How will the funds be used? Give a proposed budget for your advertising. (Example: radio, television, newspapers, brochures, magazines, posters and others.)

Type of Advertising: (Attach additional sheets if needed)	Estimated Expense \$	<u>415.¹⁹/₀₀</u>
<u>Enchantment - display</u>	\$	<u>141.⁰⁰</u>
<u>Sierra County Sentinel</u>	\$	<u>150.⁰⁰</u>
<u>Constant Contact</u>	\$	<u>52.⁰⁰</u>
<u>Face book</u>	\$	<u>72.⁴⁹</u>

If you are asking for Lodgers Tax from other entities for the same event or activity — please detail the allocation amounts to the request or the difference in requests: (for instance - \$10,000 in TV ads in El Paso — requesting \$4,000 from Elephant Butte, \$4,000 from TorC and \$2,000 from Sierra County)

How will you promote the County of Sierra and the area in conjunction with your event?

We will promote the county by increasing public awareness of Kingston's history and surrounding areas, while encouraging tourism.

Additional information that may be important:

4 currently planned events for 2024 are - Mining Camp May 9-10th, Community Pizza Party July 25th, Ice cream Social August 15th, Fall Fiestival Oct 24th

ALL PRINTED MATERIALS THAT ARE PAID FOR FROM LODGER'S TAX MONIES SHALL INCLUDE THE WORDING "PAID FOR BY SIERRA COUNTY LODGERS TAX FUNDS".

 **

For Board Use Only:

Amount to be recommended to the Lodger's Tax Board: \$ _____



·  **KINGSTON** · 

Bonanza Mining Camp

Kingston Miners and their Stories

~Special Exhibit~

May 9, 2026, 10:30- 4:00

&

May 10, 2026, 12:00 - 4:00

Kingston Ghost Town Museum
28 Kingston Main Street
Kingston, NM 88042
egbdc4@gmail.com

Dora Miranda

From: Kim Skinner <kimskinner111@gmail.com>
Sent: Friday, April 10, 2026 1:26 PM
To: Dora Miranda
Subject: Sierra County Lodgers Tax Advisory Board Draft Notes April 7, 2026

April 7, 2026

Sierra County Lodgers Tax Advisory Board Notes

Meeting called to order 12.02pm

Members Present: Cary "Jagger" Gustin, Kim Skinner, Eva Mendoza

Approval of Agenda for: April 7, 2026.

Motion by: Jagger Gustin, 2nd by: Eva Mendoza. Motion carries.

Approval of January 6, 2026, Sierra County Lodgers Tax Advisory Board meeting Minutes,

Motion by Eva Mendoza, 2nd by Jagger Gustin. Motion carries.

Current Funds: \$9,184.58

Less the NMTD FY27 Coop Marketing Program Funds approved Jan 6, 2026, 5,000.00.

Current Available Balance to award is \$4,184.58.

Two funding requests to consider:

Kingston Ghost Town Museum request for \$500.00 to reprint brochures. Motion to fund \$500.00 for the reprint of brochures by Jagger Gustin, 2nd by Eva Mendoza. Motion carries.

FY27 New Mexico Tourism Department Cooperative Marketing Program partnership with City of Truth or Consequences, City of Elephant Butte and

County of Sierra. FY26 participation level was \$10k for Sierra County, \$25k City of T or C and \$5k City of Elephant Butte.

Motion by: Kim Skinner to fund the request for the FY27 NMTD Cooperative Marketing Program for an additional \$2,500.00. 2nd by Eva Mendoza. Motion carries.

(Historically SCLT has funded the NM Tourism Department Cooperative Marketing Program 10k annually. This motion brings our current available funds to \$7,500.00 for FY27 NMTD Cooperative Marketing Program)

Sierra County Lodgers Tax Remaining Available Fund Balance is \$1,184.58.

Meeting Adjourned 12:13pm.

Next SCLT Board Meeting Date: Tuesday, July 7, 2026, 12 Noon

Respectfully,

Kim Skinner
Chairman
SCLT

Please excuse typos & grammatical errors. Sent from my iPhone

File Code: 1950

Date:

Dear Interested Party:

The Gila National Forest is seeking comments on the proposed **Black Fire Watershed Restoration Project**, a long-term effort to restore watershed health, ecological function, and infrastructure within areas affected by the 2022 Black Fire. The project area includes lands within the Wilderness, Black Range, and Silver City Ranger Districts of the Gila National Forest in Catron, Grant, and Sierra counties, New Mexico.

The Forest Service is preparing an Environmental Assessment (EA) to evaluate potential environmental effects of implementing restoration and management actions across approximately 24 watersheds impacted by the Black Fire or its downstream effects. The proposed project uses a condition-based management approach that would allow restoration activities to occur over an extended implementation period, potentially 30 years or more, in response to changing conditions on the landscape.

Proposed activities may include restoration of riparian, aquatic, and wetland habitats; reforestation and vegetation management to improve ecosystem resilience; hazardous fuels reduction through thinning and prescribed fire; repair, reconstruction, or decommissioning of roads and trails; and management of caves, mines, and historic properties. These activities are intended to restore ecological function and improve watershed conditions, reduce the risk of future high-severity wildfire, protect water quality and wildlife habitat, and maintain safe public access.

This project does not include any changes or proposed activities related to livestock management. National Environmental Policy Act (NEPA) analysis is not required for the replacement or restoration of existing rangeland infrastructure. Replacement of fences, watering facilities and other infrastructure is occurring and ongoing.

The attached document includes a summary of the proposed action. Additional information, including maps and supporting materials, is available on the Gila National Forest project page: <https://www.fs.usda.gov/r03/gila/projects>. Additional materials and background information are available on our Black Fire Recovery page: <https://www.fs.usda.gov/r03/gila/natural-resources/forest-health/black-fire-recovery>.

We invite you to participate in the NEPA scoping process by providing comments, concerns, or other information regarding the proposed project. This scoping period provides an opportunity for those interested in or affected by the proposal to request additional information and to provide input that may help refine the proposed action, identify issues, or suggest alternatives. Comments received during scoping will be used to guide the environmental analysis and inform the responsible official prior to making a decision on project implementation.

The scoping period is **April 6 through May 6, 2026**. Please provide your written comments concerning this project in person, through mail, by fax, or by email:



Gila National Forest
ATTN: Black Fire Watershed Restoration Project
3005 E. Camino del Bosque
Silver City, NM 88061

Fax: 575-388-8222

Email: comments-southwestern-gila-black-range@usda.gov

For email submissions, please include “Black Fire Watershed Restoration Project” in the subject line. Electronic comments may be submitted in Word (.doc), rich text format (.rtf), portable document format (.pdf), text (.txt), or hypertext markup language (.html).

In compliance with the Freedom of Information Act (FOIA), please be advised that all information provided in your comments, including your name and contact information, will become part of the public record and may be available for public inspection.

For additional information about this project proposal, contact Maribeth Pecotte, at 575-388-8211 or email Maribeth.Pecotte@usda.gov.

Thank you for your interest in the management and restoration of the Gila National Forest.

Sincerely,

CAMILLE HOWES
Forest Supervisor

Enclosure:
Purpose and Need, and Proposed Action
Activity Cards
Project Maps
Implementation Plan
Design Features

U.S. Forest Service

Appendix B: Maps and Treatment Scope

Black Fire Recovery Phase 1 Conditions Based Management EA

Stream/Riparian Habitat Restoration

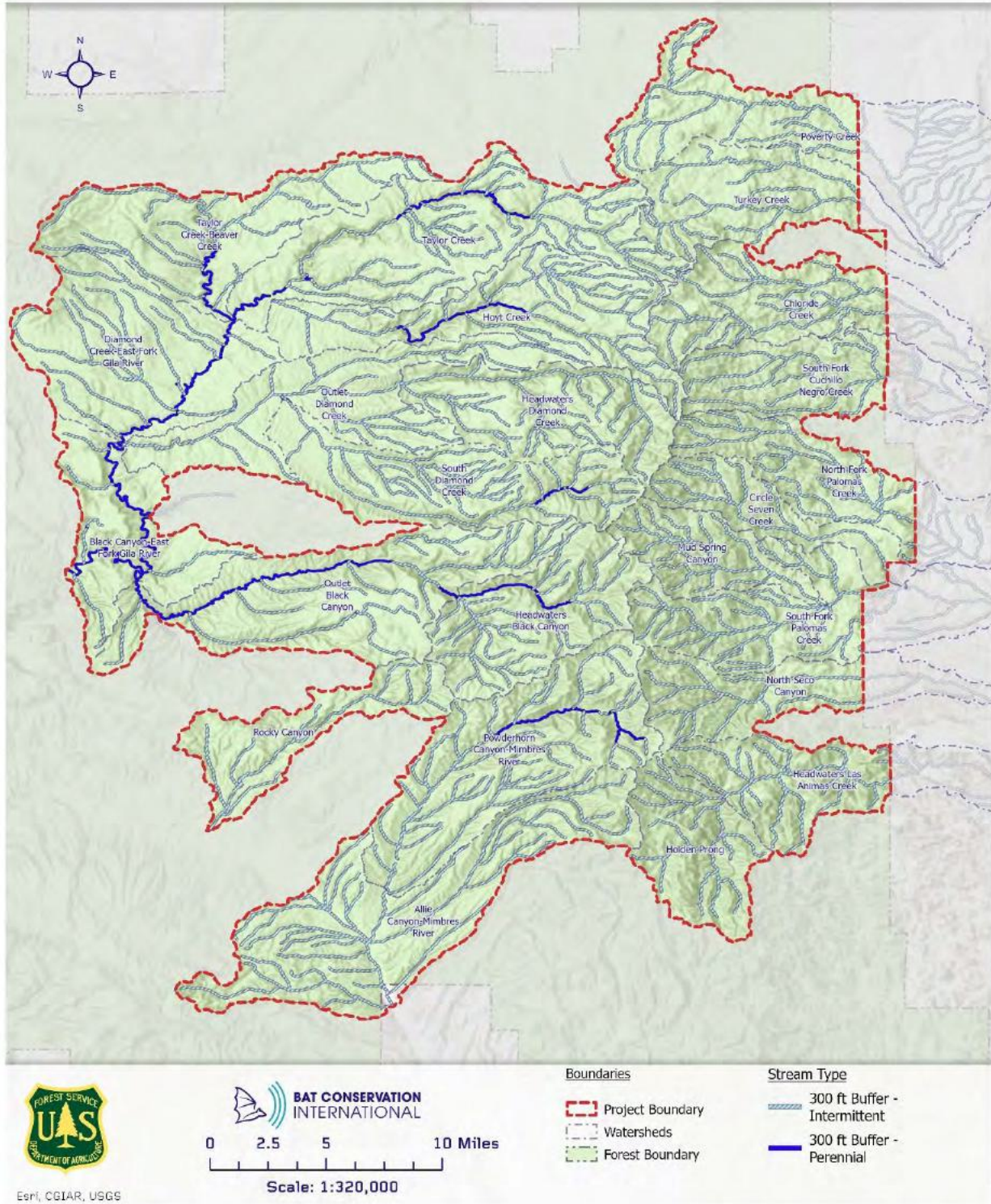


Figure 1. Potential project locations for stream/riparian habitat restoration efforts.

Table 1. Potential scope for watershed restoration efforts by 6th code watershed.

		Stream/Riparian and Aquatic Habitat Restoration	Wetland/Spring/Cienega/Groundwater Dependent Ecosystem Restoration	Erosion Control Structures
		<i>channel miles</i>	<i>acres</i>	<i># of structures</i>
Mimbres Basin	Powderhorn Canyon	8	-	-
	Allie Canyon	24	-	10
	Total	32	0	10
Caballo Basin	Chloride Creek	6.5	-	-
	South Fork of Cuchillo Negro	6	-	-
	Mud Spring	6	-	-
	Circle Seven	4.1	-	-
	North Fork Palomas Creek	6.5	5	-
	South Fork Palomas Creek	3.1	-	-
	North Seco	9.4	-	-
	Poverty Creek	6.8	-	-
	Turkey Creek	2	-	-
	Headwaters Las Animas Creek	7.6	-	-
	Holden Prong	9.7	-	-
	Total	67.7	5	0
Upper Gila Basin	Hoyt Creek	7.1	4	1
	Taylor Creek	9.35	3	-
	Taylor Beaver-Creek	1	-	1
	Headwaters Diamond Creek	11.9	-	-
	South Diamond Creek	11.5	-	-
	Outlet Diamond Creek	5	-	-
	Diamond Creek-East Fork	10.5	-	-
	Headwaters Black Canyon	9.5	-	-
	Outlet Black Canyon	10.2	3	-
	Black Canyon-East Fork	8.85	-	-
	Rock Canyon	6.9	-	-
	Total	91.8	10	2
	Project-Wide Total	244.5	15	12
Stream/riparian and aquatic restoration efforts will be located within the delineated perennial stretches shown on the Stream/Riparian Restoration Map. Some adjacent intermittent or ephemeral stretches may also be treated when triggers laid out in the activity cards are met and/or they are impacting perennial water quality. Wetland/Spring/Cienega/Groundwater Dependent Ecosystem Restoration acres were identified using GIS data and will be ground-truthed prior to implementation using triggers laid out in the corresponding activity card . Erosion Control Structures will be located in ephemeral washes to address issues that are impacting landscape ecology and public safety.				

Reforestation/Thinning/Rx Burning Overview

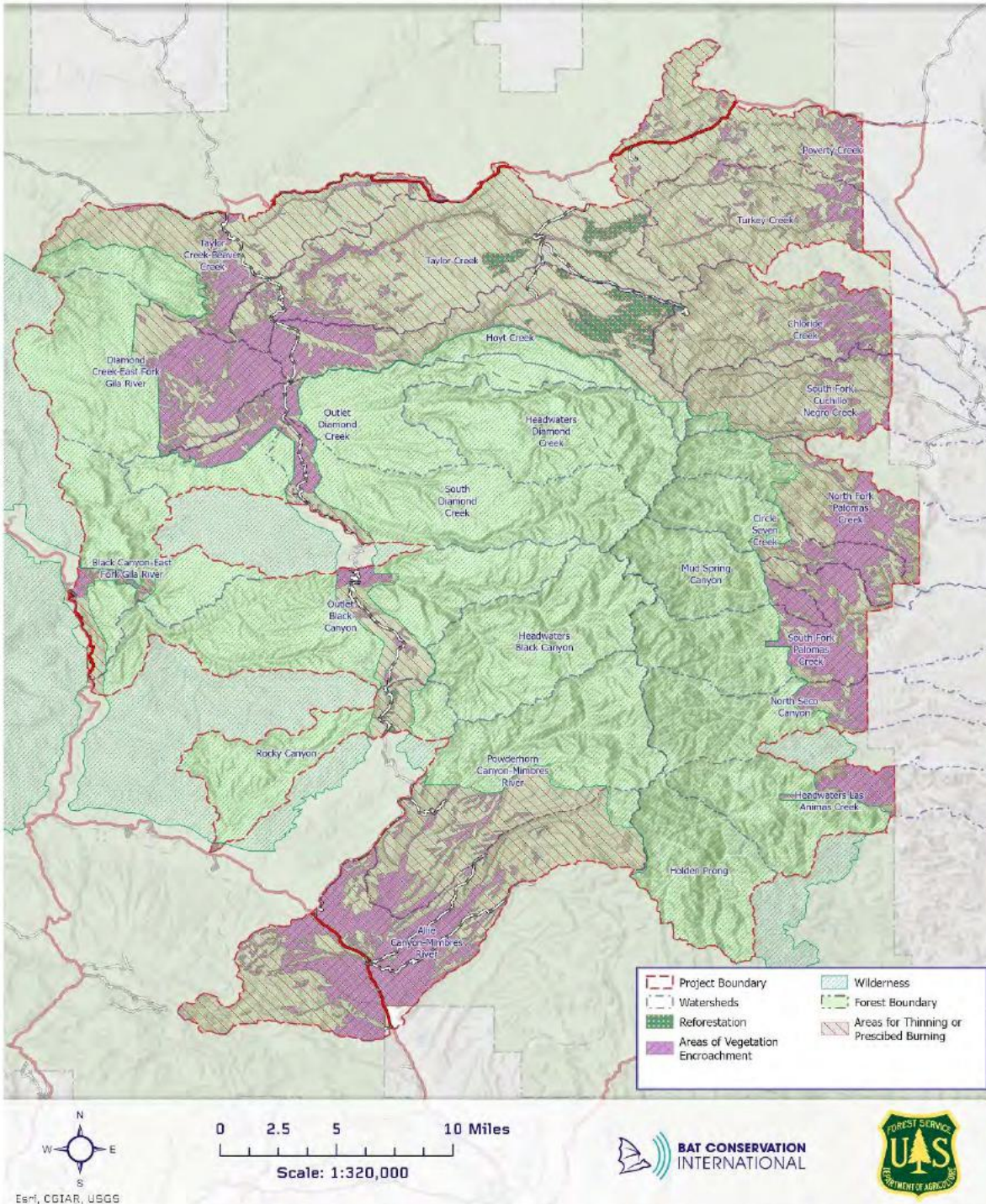


Figure 2. Potential project locations for efforts to improve forest resiliency through prescribed fire, thinning, and other management activities.

Table 2. Potential acres of reforestation/thinning/prescribed burning by 6th code watershed.

		Reforestation	Vegetation Encroachment	Thinning and Prescribed Burning
Mimbres Basin		<i>Acres</i>	<i>acres</i>	<i>acres</i>
	Powderhorn Canyon	-	3,462	15,179
	Allie Canyon	-	16,601	37,542
	Total	0	35,126	52,721
Caballo Basin	Chloride Creek	137	3,709	18,762
	South Fork of Cuchillo Negro	-	1,825	14,058
	Mud Spring	-	1,248	1,425
	Circle Seven	-	2,407	4,561
	North Fork Palomas Creek	-	3,899	10,634
	South Fork Palomas Creek	-	5,875	8,997
	North Seco	-	1,833	2,873
	Poverty Creek	-	2,790	17,735
	Turkey Creek	-	2,552	19,053
	Headwaters Las Animas Creek	-	2,250	2,961
	Holden Prong	-	-	83
	Total	137	83,577	101,142
	Upper Gila Basin	Hoyt Creek	3,009	4,566
Taylor Creek		1,548	2,552	37,938
Taylor Beaver-Creek		-	3,443	20,739
Headwaters Diamond Creek		-	-	-
South Diamond Creek		-	1,473	2,638
Outlet Diamond Creek		-	-	4,270
Diamond Creek-East Fork Gila River		-	7,777	12,613
Headwaters Black Canyon		-	-	7
Outlet Black Canyon		21	1,245	5,179
Black Canyon-East Fork		-	736	2,574
Rock Canyon		188	57	2,141
Total	4,766	24,757	109,190	
Project-Wide Total	4,903	143,460	263,053	

Acres above are the total potential areas for each action to occur by 6th code watershed displayed in the Reforestation/Thinning and Rx Burning Map. Reforestation areas were selected based on burn severity, if they met suitable timber requirements, are at an appropriate slope, and have suitable access. Areas identified as suitable for hand thinning, mechanical thinning, and prescribed burning fall within the [Ecological Response Units](#), are less than 40% slope and outside of the Wilderness. Areas of potential vegetation encroachment treatments were identified using the [Terrestrial Ecological Unit Inventory](#) to identify areas that would historically have been meadows, fall outside the Wilderness and have a slope less than 40%. Thinning and burning treatments will occur in no more than 25% of a watershed over a three-year period.

Trail Management/Maintenance: Overview

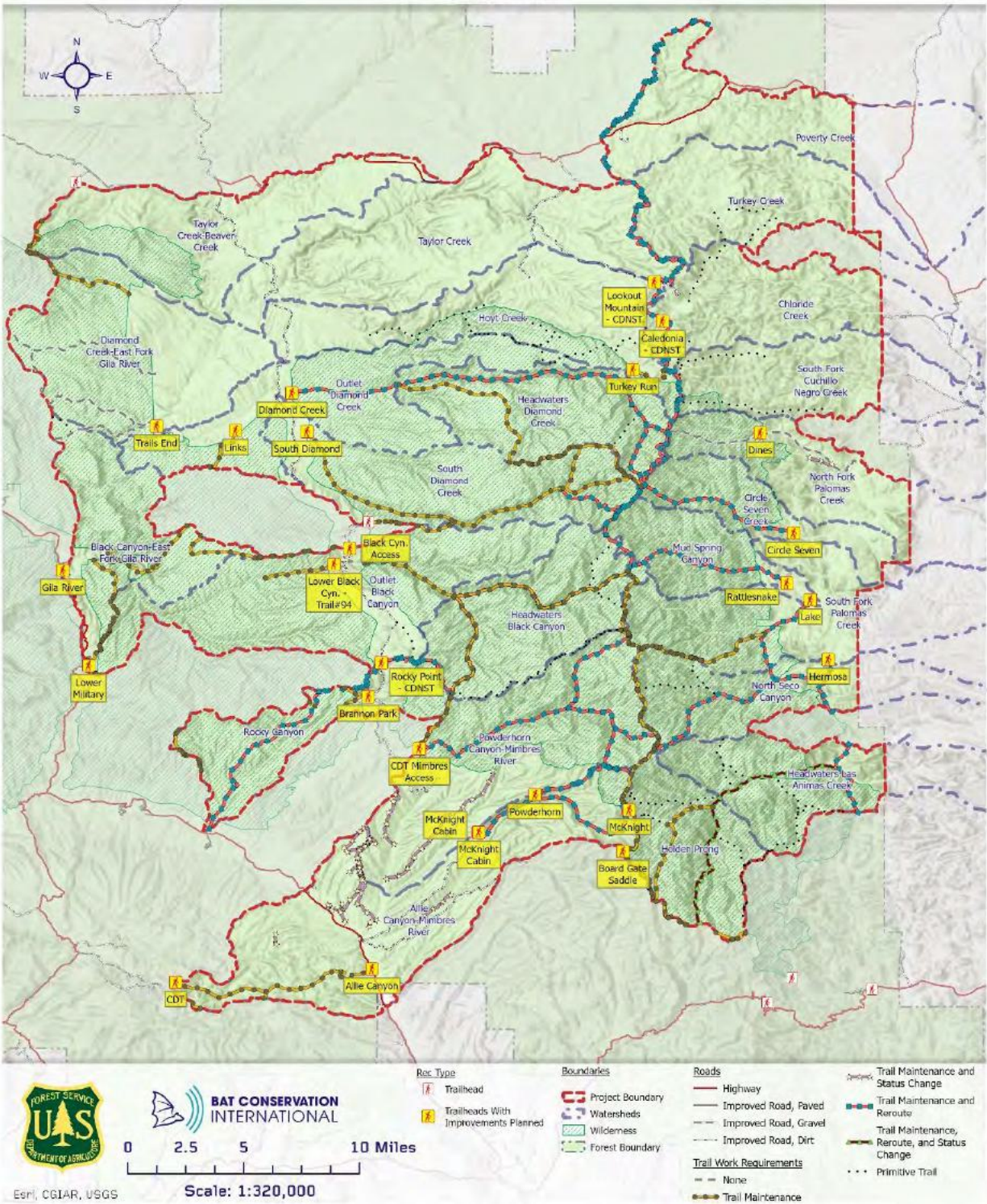


Figure 3. Potential project locations for trail reroutes, status change and improved trailheads.

Table 3. Potential Trails and Milage of Maintenance and Reconstruction

Trail Number and Name	Estimated Maintenance	Estimated Reroutes
#20 Jordan Canyon	.01	-
#23 Sam Martin	.13	-
#40 Diamond Creek	17.36	0.97
#42 Caledonia	3	-
#48 Fisherman Canyon	-	1.03
#55 Woodhaul Wagon Rd	3.94	-
#67 Spring Mountain	14.13	-
#68 South Diamond	15.17	-
#69 Burnt Canyon	.54	2.38
#72 Black Canyon	4.17	-
#74 Continental Divide	48.72	26.67
#75 Aspen Canyon	2.56	2.64
#77 Mimbres	2.41	9.07
#78 Middle Fork Mimbres River	2.29	2.01
#79 Black Range Crest	26.17	-
#80 South Fork Mimbres River	.34	2.11
#82 Powderhorn Ridge	2.92	1.58
#86 Quaking Aspen	5.71	-
#92 McKnight Cabin	2.87	4.64
#93 East Canyon	6.12	1.85
#94 Lower Black Canyon	2.98	-
#95 Big Timber	.28	-
#96 Railroad Canyon	1.27	-
#97 Gila Flat	.48	-
#100 Allie Canyon	9.37	-
#104 Bear Canyon	5.20	-
#105 North Fork Palomas Creek	3.75	.18
#106 Circle Seven	-	6.71
#107 Rattlesnake	5.01	3.38
#110 Lake Trail	6.79	5.55
#111 Spud Patch	5.88	-
#114 Animas Creek	6.14	5.60
#121 Sid's Prong	6.51	-
#123 North Seco	-	1.97
#127 Ladron Canyon	2.48	1.55
#133 Coffee	1.81	-

#307 Hermosa Trail	10.54	.94
#308 Turkey Park	1.99	-
#700 Brannon Park	1.07	-
#707 Me Own	3.89	-
#708 Tom Moore	7.98	-
#709 Military Road	1.93	-
#713 Link	3.86	-
#716 Middle Mesa	4.29	-
#741 CDT-Mimbres Access	3.28	-
#742 Signal Peak	.39	-
#747 Rabb Park	8.47	-
#772 CCC	.40	-
#773 Wolf Hollow	1.86	-
#774 Squeaky	3.51	-
#795	.50	-
#803 Caves	.81	-
Totals	283.43	80.83

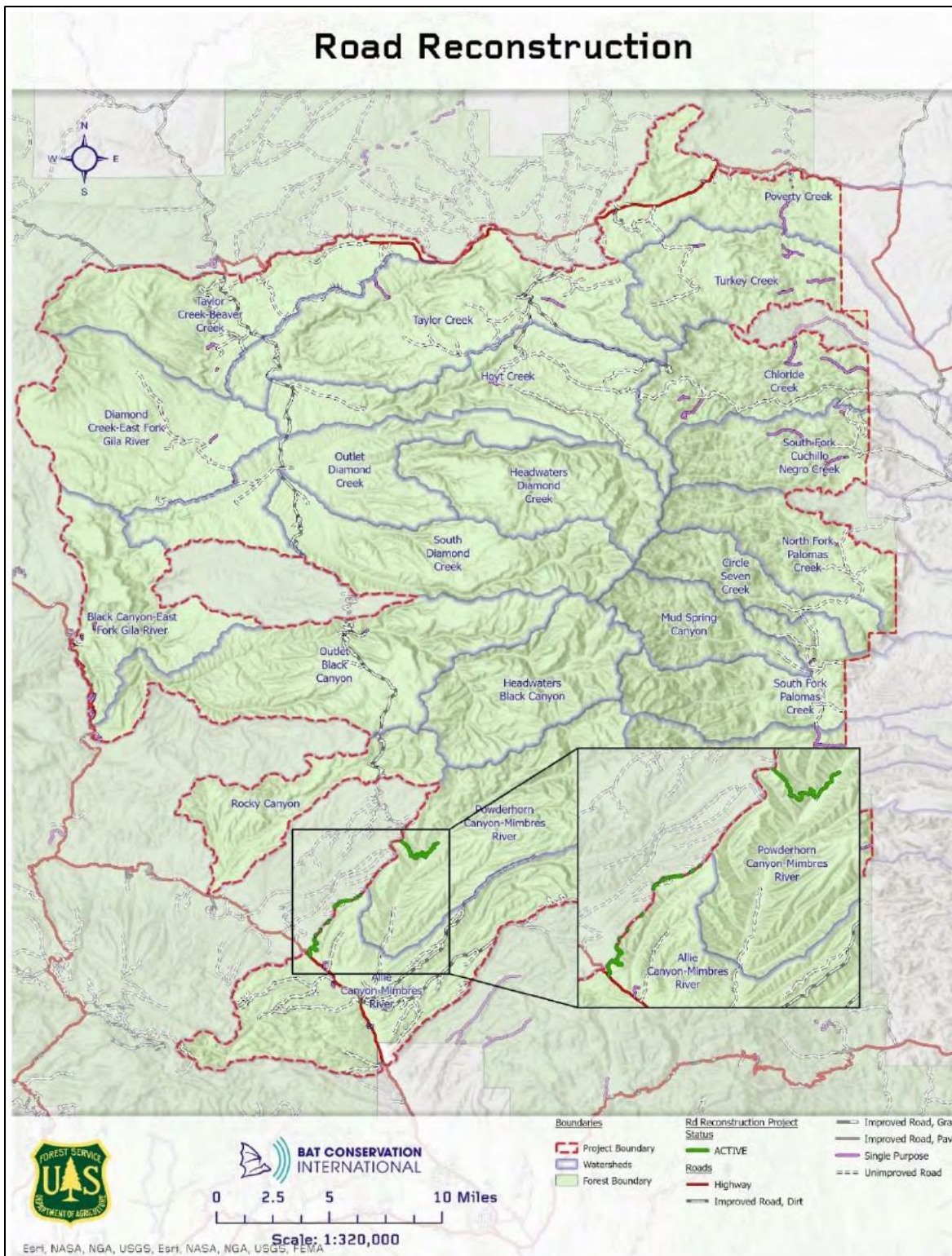


Figure 4. Potential road reconstruction project locations. Condition triggers, found in the road reconstruction activity card, will be used to prioritize and select specific project locations.

Road Water Crossing Reconstruction



Figure 5. Potential road water crossing reconstruction project locations. Condition triggers are laid out in the Road Maintenance and Road Stream Crossing activity card will be used to prioritize and select exact project locations.

Restoration & Management of Other Important Resources

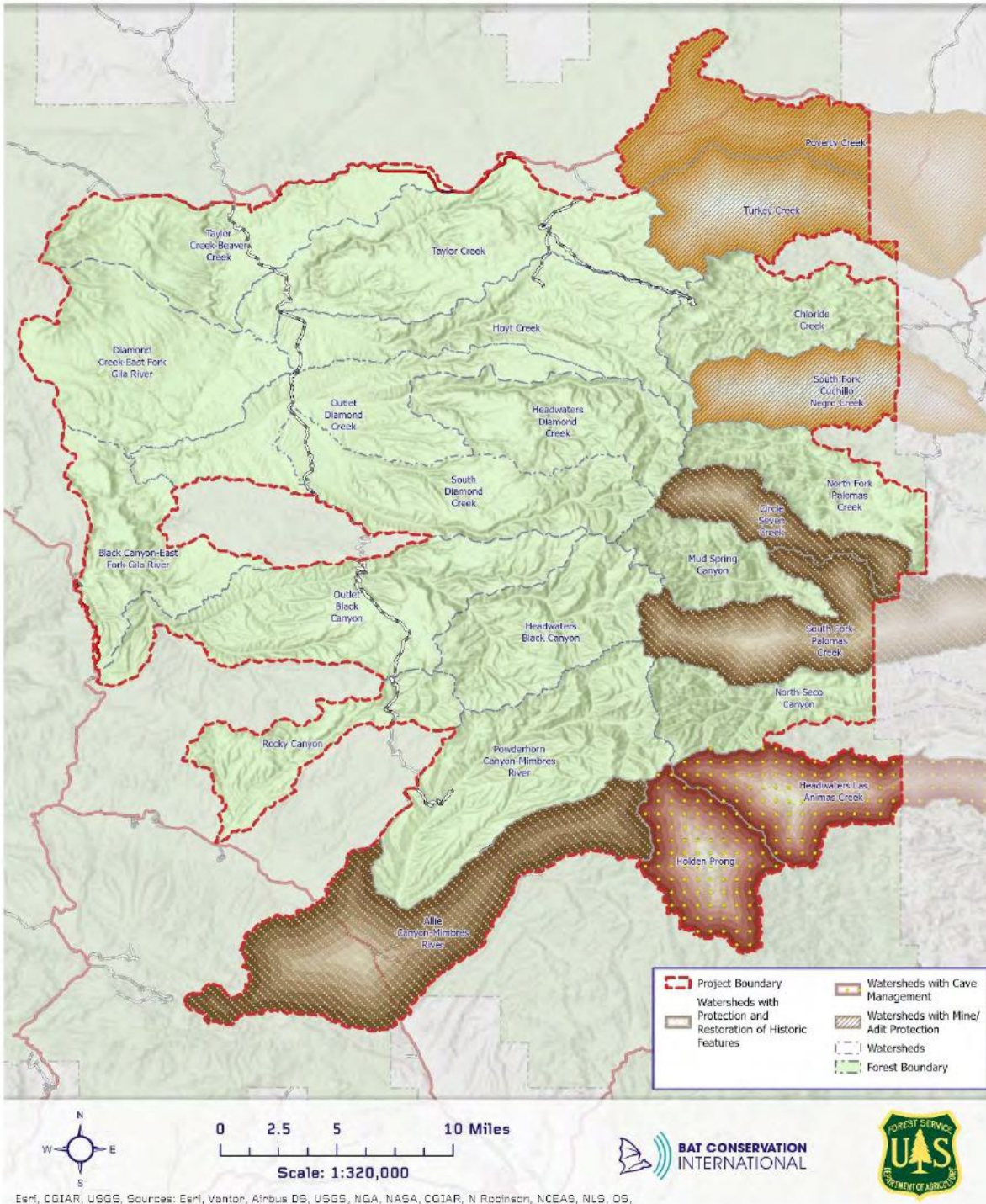


Figure 6. Watersheds containing potential project locations for protection of other important resources, such as caves and historical properties. Descriptions, objectives, condition triggers and additional information on projects involving other important resources can be found in the Protection and Restoration of Historic Features, Cave Management and Mine Adit Protection and Safeguarding Activity cards.

APPENDIX D – Design Features for the Black Fire Recovery Project

Common to all alternatives

- Project activities will be coordinated with all affected stakeholders including: grazing permit holders, private landowners, Federal, State and Local government.
- Mitigate loss of individuals and groups of sensitive plants during management activities by avoiding or buffering known locations. If sensitive plants are found during project implementation they will be avoided.
- Prevent the spread of potential and existing noxious or invasive weeds by vehicles used in management activities by incorporating weed prevention and control into projects layout, design, and implementation.
- Closure and information signs will be placed on all trail access points and along the trail where activities are occurring.
- Where burning will occur, complete restocking surveys on planted areas and areas that meet timber suitability standards prior to implementation. Exclude areas where regeneration would be susceptible to surface fire.

Watershed (Soil and Water)

Limit landscape treatment acres to no more than 25% of a 6th code watershed within a 3-year period to avoid negative cumulative impacts. This percentage would be adjusted if monitoring indicates that watershed conditions, following treatments, are improving or degrading. Monitoring will consist of “in-the-field” specialist review and/or 5-year review of Forestwide Watershed Condition Classification. Documentation and consensus by review team and approval by District Ranger is required for percentage adjustment. Once an area has been treated, it would be assessed for resource readiness by specialists prior to secondary treatments/activities.

The New Mexico Environment Department (NMED) and the USDA Forest Service, Southwest Region, have an agreement that responds to the water quality objectives defined by Congress in the Federal Water Pollution Control Act (Clean Water Act). The objective of the Clean Water Act is to restore and maintain the chemical, physical, and biological integrity of the nation’s waters. This agreement between NMED and the Forest Service states that the two agencies will develop land management practices to prevent or mitigate impacts to water quality, generally referred to as Best Management Practices (BMPs), with the objective of protecting or improving water quality on National Forest System Lands. The Forest Service further agrees to ensure that all project work schedules for project implementation on the ground contain site specific BMPs that will minimize and mitigate all potential non-point source pollution activities. The Southwestern Region, Forest Service Soil and Water Conservation Handbook FSH 2209.18 also requires site specific BMPs.

As a basis for many of the site specific BMPs, baseline provisions are found in the Clean Water Act (CWA) in 33 CFR 323.4(a)(6) for construction or maintenance of forest roads and skid trails, where such roads and skid trails are constructed and maintained in accordance with BMPs. These mandatory BMPs are to assure that flow and circulation patterns and chemical and biological characteristics of “waters of the U.S.” are not impaired, that the reach is not reduced, and that any adverse effect on the aquatic environment will be otherwise minimized. A Permit for Discharges of Dredged or Fill Materials into Waters of the United States (404) including mitigation would be required if these requirements would not be met. The following is a paraphrased list of baseline provisions found in Clean Water Act (CWA, 33 CFR 232.6) that would be applicable to the Black Fire Recovery Planning Area.

- Permanent roads (for forestry activities), temporary access roads (for forestry) and skid trails (for logging) in waters of the U.S. will be held to the minimum feasible number, width, and total length consistent with the purpose of specific silvicultural operations, and local topographic and climatic conditions.
- All roads, temporary or permanent, will be located sufficiently far from streams or other water bodies (except for portions of such roads which must cross water bodies) to minimize discharges of dredged or fill material into waters of the U.S.
- The road fill will be bridged, culverted, or otherwise designed to prevent the restriction of expected flood flows.
- The fill will be properly stabilized and maintained during and following construction to prevent erosion.
- Discharges of dredged or fill material into waters of the United States to construct a road fill will be made in a manner that minimizes the encroachment of trucks, tractors, bulldozers, or other heavy equipment within waters of the United States (including adjacent wetlands) that lie outside the lateral boundaries of the fill itself.
- In designing, constructing, and maintaining roads, vegetative disturbance in the waters of the U.S. will be kept to a minimum.
- The design, construction and maintenance of the road crossing will not disrupt the migration or other movement of those species of aquatic life inhabiting the water body.
- Borrow material will be taken from upland sources whenever feasible.
- The discharge will not take, or jeopardize the continued existence of, a threatened or endangered species as defined under the Endangered Species Act or adversely modify or destroy the critical habitat of such species.
- Discharges into breeding and nesting areas for migratory waterfowl, spawning areas, and wetlands will be avoided, if practical alternatives exist.
- The discharge will not be located in proximity of a public water supply intake.
- The discharge will not occur in a component of the National Wild and Scenic River System.

- The discharge of material will consist of suitable material free from toxic pollutants in toxic amounts.
- All temporary fills will be removed in their entirety and the area restored to its original elevation.

Treatment of Perennial, Intermittent and Interrupted Drainages – These drainages support woody and/or herbaceous riparian vegetation. The potential for project activities within these areas would consider site potential and the resulting site temperature modifications. Watershed personnel would be involved in tailoring any proposed project activities to each individual riparian system.

Treatment of Ephemeral Drainages - Ephemeral drainages are recognized in the following ways. They form the lowest spot of the surrounding ground. They form obvious channel continuity along its length and joins with more obvious channels downstream. They show evidence of having run water on previous occasions, i.e., litter and vegetation has moved, or there is a lack of litter in the channel. The following actions will be recommended for harvesting activities around ephemeral drainages:

- No skidding would be allowed down ephemeral channels or low points or swales.
- No road construction would be allowed in or immediately adjacent to ephemeral streams.
- Minimize the amount of logging debris deposited in ephemeral channels and remove excess debris by hand or endlining.
- Do not cut trees where the root system is important in maintaining the integrity of the bank. If non desirable species need to be cut for restoration, (Ponderosa Pine, junipers species, etc.) leave a stump height of 12 inches to slow root system decay.
- No log decks will be located within the ephemeral streams or depressions.
- Minimize the number of skid trail and road crossings across these channels. If a skid trail or road crosses a channel, appropriate measures would be taken prior to wet season to mitigate erosion and sediment transport into drainage.
- Landing Location - Log landings (decking areas) are prohibited in wet meadows.
- Log Landing Erosion Prevention and Control - Immediately after use, landings would be scarified as needed to eliminate compaction. Once scarified, log landings would be reseeded with a certified weed-free native seed mix. The seed mix and the application rate will be developed by Forest soil scientists and District range personnel. If a landing is located adjacent to a channel, appropriate measure would be taken prior to the wet season to mitigate erosion and sediment transport into the drainage.
- Staging Areas – Staging activities would be prohibited on sensitive soils (see sensitive soils map in project record) and in wet meadows and drainages except as authorized by District watershed personnel. After project completion, staging areas would be scarified as needed to eliminate erosion. Once scarified, areas would be reseeded with a certified weed-free native seed mix.
- Tractor Skidding Design - Skid trails will be designated or approved by the project administrator in conjunction with the project purchaser. To minimize soil disturbance by equipment use, trees

would be felled to the lead and the project administrator would locate skid trails as far apart as possible to reduce the number of skid trails needed to harvest the unit. This will allow a faster rate of recovery of the soil from equipment impacts. Use existing skid trails where properly located.

- Designate new skid trails throughout the project area to prevent long, straight skid trails from running up and down slopes.
- Skidding of logs will be with the large end of the log suspended above the ground surface. Skidders would be required to stay on the skid trail system, except where other objectives take priority (like maximum site disturbance wanted for seed cuts, etc.).
- Proper skid trail design and skidding practices as mentioned above, along with timely implementation of erosion control practices will generally mitigate potential soil loss.
- Erosion Control on Skid Trails - Skid trails would be water barred, scarified and seeded as needed, with a certified weed-free native grass mix designed to control surface erosion.
- Depressions such as ruts and berms will be filled in or removed, restoring skid trails to the natural grade of the slope where possible. In addition, slash generated from the project would be spread by hand in lieu of, or in addition to, water barring where conditions are favorable.
- Limit the Operating Season - Limiting ground disturbing activities (tractor skidding, decking and machine piling, etc.) to dry or frozen soil conditions to reduce compaction and soil displacement (rutting) that is associated with project activities when soils are wet or are saturated.
- Hauling and skidding is restricted on all soils by the project administrator during wet periods to prevent damage to the road system.

Guidelines for Excessive Rutting are below; use project contract provision to suspend operations due to wet weather where applicable.

- Skid Trails - Two or more drags are a skid trail. 6" to 8" ruts for not more than 15% of the total flagged skid trail. Slopes of 20% or more will be dealt with on a case-by-case basis. Allow approximately 1' rutting closer to landings for a distance of not more than 75' exclusive of the 15% total flagged skid trail.
- Landings - Approximately 1' rutting within the landings. Equipment (skidders) will not be turned on the roads. Landings on a slope will be dealt with on a case-by-case basis to ensure that unacceptable soil loss does not occur. Therefore, landings on a slope will be administered more intensely.
- Roads – Local Terminal - 8" to 12" rutting for a maximum of 75' not to exceed 10% of total road length. Depth of rut will be measured from bottom of rut to top of berm. Where surfacing has been placed on road, see standard for Collector road.

- Local Service - 8” to 12” rutting for a maximum of 75’ not to exceed 10% of total road length. Depth of rut will be measured from bottom of rut to top of berm. Where surfacing has been placed on road, see standard for Collector road.
- Collector - 3” rutting for entire length of road if surfaced. If unsurfaced the guideline will be the same as Local Service Road.
- Arterial - 3” rutting for entire length of road if surfaced. If unsurfaced the guideline will be the same as Local Service Road

Guidelines for treatment of activity fuels.

- Prescribed fire would be implemented in any season of the year provided the burn is conducted within the weather and fuel conditions prescribed by the burn plan.
- Consider using ignition patterns that allow fire to back through Ponderosa pine and mixed conifer stands, especially on slopes greater than 40%, in efforts to reduce burn severity within the watershed.
- Ponderosa pine stands would be–burned at low to moderate intensities. Piñon/juniper stands would be burned at variable intensities to allow for group torching and short duration crown runs in piñon/juniper types. Soils of concern are present and a sensitive soils map is in the project record. Those soils formed from volcanic sediment are of concern as they have high erosion hazard ratings. If groundcover is reduced below threshold values, soil loss tolerances would be exceeded.
- Modify ignition patterns or burn preparation tactics to limit adverse effects to riparian species and water quality within designated buffer strips. Use the following equation to determine the general rule of thumb for buffer strips along riparian areas for prescribed burning (Debano and Neary, 1998): $9 \text{ meters} + (.46 \times \% \text{ slope})$. For areas with shallow ground water, the buffer design tool developed by the USDA Forest Service Southern Research Station in General Technical Report SRS-109 (USDA FS, 2008) would be used.
- Burn prescriptions would allow for the retention of long-term soil productivity, hydrologic function and nutrient cycling. Burning would take place when fuels and weather conditions limit moderate or high soil burn severity. This would aid in preventing fire induced hydrophobicity, as well as reducing negative impacts to soil structure and infiltration rates thereby reducing overland flow and soil erosion. It would also allow for nitrogen to be condensed into the soil rather than volatilized into the air.
- Burning in thinned areas that utilized lop and scatter of slash would not occur until minimum of second drying season, in order to provide recovery time for herbaceous vegetation and the soil resource previous ground disturbance activities.
- All slash piles (hand and machine) will be constructed to minimize disturbance to existing ground cover, surface soil and rock material and any existing surface organic matter material (i.e. surface

litter and duff and old branches). Piles will be constructed to minimize residual heat, to minimize the effects on soils.

- To reduce the impacts from equipment, rough pile. This involves piling only large concentrations of slash, leaving areas of low concentration undisturbed. Minimizing soil material from slash piles will decrease potential for smoldering of piles when burning.
- Place slash piles on previously used locations such as old piling sites, old log deck sites, or other disturbed sites to avoid severe disturbance to additional locations where possible
- Machine pile when soils are dry or frozen, refer to Guidelines for Excessive Rutting, as a guide to determine when soils are too wet to operate.
- When conditions permit, ensure some moisture is present in piles prior to burning.
- Fireline construction and placement will be coordinated with resource specialists during the development of the burn plan.
- Soil Productivity/Coarse Woody Debris - Manage towards a minimum 6-12 tons/acre of coarse woody debris in pine types, in the 3” + size class where feasible.

Noxious or Invasive Weeds Best Management Practices:

- Clean all vehicles, machinery and tools of seeds, soil, vegetative matter, and other debris that could contain or hold seeds prior to entering the project area, when moving from one area to another, and when leaving the project if the area the equipment was previously operating in has identified noxious weeds, or it is unknown if the area has weeds.
- Incorporate equipment cleaning contract clause into all service contracts, sales, permits and stewardship contracts for the lifetime of the project.
- Avoid existing noxious or invasive weeds during soil disturbing activities.

Scenery Management

- Shape of individual units, edges of individual units, and patterns created by multiple units will appear natural when viewed by forest visitors.
- Character trees and trees that define the trail corridor would be retained wherever feasible.
- Minimize both short- and long-term impacts to recreation infrastructure and use. Keep temporary roads, skid trails, and landing construction to a minimum. Minimize the long-term visual impact of access roads, skid trails, and landings along trail corridors.
- Where feasible activity slash will be piled 150’ from system trails.
- Low intensity prescribed fire would be used along trails corridors to minimum the creation of snags.

- Minimize “leave tree” marking along HWY 180 corridor, county roads, and trails. Any trails are temporarily closed due to harvesting, trail tread will be cleared of all slash. Changes to trail alignment and surfacing will be minimized; the trail will not be straightened nor its surface be changed with an alternate material unless such actions are needed to enhance the trail and protect resources.
- When skid trails intersect FS system trails, after implementation skid trails will be obscured with slash. If skid trails don’t revegetate naturally then ripping and seeding would be considered.
- Stump heights within 150’ of trails will be cut to 6” or less. Ideally stumps immediately adjacent to trail would be flush cut.
- Where the trail tread crosses the transmission line corridor, a distinguishable trail tread across the corridor would be maintained to ensure users stay on the trail system. If activities involving mechanized equipment or ground disturbance obscures or alters the trail tread, the trail tread will be restored to maintain its trail class design parameters. Additionally, any access used to cross a system trail will be maintained at right angles to the trail.

Wildlife

General Wildlife

- Protect elk enclosures, preserve existing known turkey roosts, known raptor nests and maintain forested escape cover around at least half of the perimeter of stock tanks, springs and wetlands.
- Hiding cover would be maintained near dependable waters by not targeting drainages for openings, and through implementation of watershed BMPs.
- Fence construction or reconstruction will be wildlife-compatible. Wildlife friendly fences will be low enough for adult animals to jump, high enough for animals to crawl under, and minimize the change of tangling. Ideally fences wildlife/range will have the following specifications:
 - A top wire or rail preferably no more the 38” above the ground, and absolutely no more than 42”.
 - At least 12” between the top two wires.
 - At least 16” between the bottom wire or rail and the ground.
 - Smooth wire on the bottom.
 - Posts 16-20’ intervals.
 - Gates, drop-downs, or other passages where wildlife concentrate and cross.
- Additional species and/or project specific Conservation Measures will be developed for the Biological Assessment to further reduce impacts on terrestrial species.

- To the extent feasible, activities under the proposed action will occur outside the sensitive periods for TES' breeding, spawning, and hibernation season.
- Within the project area, retain an average of approximately ≥ 2 trees per acre ≥ 18 inches dbh with dead tops, cavities, and lightning strikes wherever possible to provide for replacement snags and cavity nesting/foraging habitat.
- Emphasize retention of snags exhibiting loose bark to provide habitat for roosting bats.
- Additional species and/or project specific Conservation Measures will be developed for the Biological Assessment to further reduce impact on terrestrial species.

MSO-General

- Any treatments in MSO Recovery Habitat will serve to move stands toward desired conditions outlined in the most current MSO Recovery Plan.
- Strive to retain trees ≥ 24 inches dbh. Only remove minimal amounts of trees ≥ 24 " to meet objectives.
- Manage for snags greater than or equal to 12 inch dbh, with an emphasis on snags > 18 inch dbh, and down logs greater than or equal to 12 inch.
- In MSO Pine-Oak recovery habitat, manage for large oaks (>10 " drc)

MSO- PACs

- Thinning objectives would be to maintain or move toward suitable nest/roost habitat while still reducing fuels and mitigating fuel hazards where feasible, move stands towards uneven-aged conditions, and improve prey habitat.
- Treatments will be designed to increase residual tree health and vigor and maintain conditions greater than or equal to the minimum desired conditions outlined in the most current MSO Recovery Plan.
- Irregular tree spacing would be used to create canopy gaps to move toward or facilitate stand conditions that improve forest resiliency and create conditions more conducive to low severity prescribed fire treatment.
- Treatments in PACs will be conducted outside the MSO breeding season whenever feasible, unless surveys conducted to USFWS protocol finds that owls are absent or non-breeding for the year.
- Low severity prescribed fires to treat fuels and mitigate fuel hazards will be allowed to enter PACs where feasible.

- If a new nesting pair is discovered, not associated with an established PAC, a protected activity center would be delineated, as soon as possible, to be in compliance with the Recovery Plan and the Regional Recovery Strategy.

Northern Goshawk

- Avoid treatments in PFA's during the breeding season (March 1 - September 30), unless surveys are conducted and goshawks are absent or non-breeding for the year.
- Prescribed burn plans in northern goshawk PFAs would be designed and implemented to minimize loss of nest trees.

Chiricahua Leopard Frogs

- Tanks within 1 mile overland, 3 miles along ephemeral or intermittent drainage from occupied habitat, or 5 miles along a perennial stream of known Chiricahua leopard frog sites would be surveyed prior to implementation
- A 100 foot buffer from edge of stock tank would be established around occupied waters for Chiricahua leopard frogs.
- For riparian meadow restoration hand thinning only removal of encroaching conifers would occur and no riparian obligate tree species will be cut and no direct ignition of prescribed fire within occupied sites.
- Slash from riparian restoration thinning must be removed from the protection zone and piled and burned outside of the protection zone.
- All skid trail crossings through the protection zones will be designated and approved before use.

Aquatic Species

- When conditions are right to provide a low intensity burn, allowing fire to back down into the riparian buffer ONLY on hillsides less than a certain percentage slope to reduce sediment entering the water way.
- Consider using ignition patterns that allow fire to back through ponderosa pine and mixed-conifer stands, especially on slopes greater than 40%, in efforts to reduce burn severity within the watershed.
- Backing prescription fire down to treat the fuels in these watersheds would benefit the resiliency of the watershed to catastrophic wildfire. Prescription fires can increase the riparian health and vegetation growth.

- Handline in riparian areas are prohibited unless they apply watershed BMPs and resource protection in rehabilitation after the rX is over. Water bars, winrows, and wattles installed where necessary.
- Comply with all fire-retardant avoidance areas.
- Drafting water from T and E species occupied or CH should require fish screen on pumps. Following Aquatic Invasive Species (AIS) guidance (wildland protocol).
- Follow National Best Management Practices for Watershed Management:
 - Buffer a minimum of 50 to 100 feet from perennial/intermittent streams.
 - Buffer a minimum of 50 to 100 feet from springs/seeps/wetlands.
 - Minimize mastication on steep slopes greater than 35%.
 - Ensure that mulch is distributed evenly with no continuous piles or winrows in drainages.
 - Mulch depth should be maintained at less than or equal to 2 to 4 inches on slopes.
 - Recommend no rutting greater than 3 inches.
 - No equipment travel in perennial, intermittent or ephemeral channels except at designated crossings.
 - Water bars, winrows, and wattles installed where necessary.
 - Ensure mulch is kept out of stream channels, wetlands, and springs.
- Meadow encroachment projects – slash and material placement is key to avoid downstream log jams. Recommendation is to have specialist input on placement of slash and large wood. Determine project by project whether large wood could benefit the stream. No piles should be made in riparian areas.
- Mechanical thinning/skidding/temp roads – Avoid CH and occupied areas along riparian areas and streams.
- Minimize or avoid stream crossing with heavy equipment if possible – especially during spawning.
- Drafting water from T and E species occupied or CH requires fish screens on hoses. Following Aquatic Invasive Species guidance (wildland protocol).
- Additional species and/or project specific Conservation Measures will be developed for the Biological Assessment to further reduce impact on aquatic species.

Heritage

- All previously recorded and newly discovered sites that are determined to be eligible for inclusion in the National Register of Historic Places (NRHP) and all sites whose eligibility for inclusion in the NRHP are undetermined will be protected from potentially adverse effects associated with the proposed undertakings.
- Follow section 106 consultation for activities within fuelwood areas.
- All sites within prescribed burning areas that are determined to contain fire sensitive elements will have fuel loads reduced within their confines. Additional protection measures for fire sensitive elements would be required on an as needed basis (e.g. wrap historic cabins in fire-cloth, remove snags from sites, flush-cut and bury exposed stumps, etc.)
- Slash and activity fuels produced from these activities will be carried by hand, not dragged, outside of the site boundary prior to burning.
- No slash pile and no ignition points will be established within archaeological sites
- No vehicles or mechanized equipment will be used within site boundaries and no equipment will be staged on archaeological sites.
- Mechanical vegetation treatments will avoid all sites. This includes machinery used in pre-commercial or commercial timber sales as well as herbicide application areas.
- Hand thinning of vegetation will be allowed within sites provided all materials are felled away from architectural elements that would be present.
- Herbicide application will avoid all archaeological sites.

Fuels Fire

Prescribed Burning implementation Strategies

- Prescribed fire policy for planning and implementation will be followed.
- Prescribed burn units would be designed for strategic placement and prioritization for implementation to achieve management goals and protect resource values. Prescribed fires would be conducted before or after mechanical treatments.
- Firelines would be used to facilitate broadcast burns or pile burning operations as needed: (1) Firelines would consist of natural barriers, roads and trails, or would be constructed as needed. Line construction would consist of removing woody and/or herbaceous vegetation and other organic material, removing surface fuels, pruning, or cutting breaks in fuels by hand, ATV (drag lines), or a dozer as needed, (2) Fireline width would be determined as adjacent fuels and expected fire behavior dictate, assuming compliance with the requirements of cultural, wildlife, and other resource areas, (3) Constructed firelines would be rehabilitated, which would include pulling organic material back into the lines, hand constructing water diversion channels and/or water bars, laying shrubs or woody debris in the lines following burning, or other methods

appropriate to the site, and (4) Fireline construction would be coordinated with wildlife and heritage resources.

Air Quality

- The New Mexico Smoke Management Program will be followed.
- Emission Reduction Techniques would be utilized when possible to minimize impacts to sensitive receptors of burn unit(s).

Roads

Use of Temporary Access Roads

- Construction of temporary access roads may be required in order to complete restoration activities. Such routes would be minimally constructed as to provide for the safe access of personnel and equipment during the life of those specific projects.
- Whenever possible temporary roads would be constructed outside of riparian areas and non-riparian bottoms. These roads would be maintained using reconstructed road practices and incorporate erosion control measures.
- Upon completion of these projects, all associated temporary access roads would be obliterated and naturalized immediately after project activities are completed in order to discourage unauthorized use as well as mitigate future erosion issues.
- Soil compaction would be evaluated by Forest specialists after project completion. If deemed appropriate, the area would be seeded with a certified weed-free native seed mix. The seed mix and application rate would be developed by watershed and range staff.
- Closed roads reopened for project access purposes will be contractually treated as temporary roads and would be reclosed immediately after project activities are completed.
- Project tasks associated with the construction and maintenance of temporary access roads would observe applicable best management practices as described with the “Maintenance of Roads” section below:

Maintenance of Existing Roads

- Existing roads would be maintained throughout the life of the project to ensure that drainage structures (culverts, hardened low water crossings, rolling dips, etc.) are functioning correctly, and that concentrated surface run-off does not occur.
- Road maintenance activities are seasonally dependent and would avoid times when such activities would negatively impact road surfaces or adjacent resources.

- Reconstructed roads would incorporate drainage structures and erosion control measures. Reconstructed Roads drainage structures would be designed and maintained so that runoff from road prisms discharged frequently enough to avoid erosion or overtopping of roadside ditches. Reconstructed roads would improve run off drainage through modifying and correcting installations of rolling dips, stream crossings, and culverts (extend and enlarge as needed). Modify the raised portion of water-bars on the uphill side of the road to insure all flows from ditches or drainages is diverted across the road.
- Reconstructed roads would be designed so that drainage from the road prism and associated ditches would be discharged into buffer strips (or scattered slash piles) where its energy can be dispersed and sediment can drop out before reaching the natural drainage system.
- Sanitation and Servicing, Prevention of Spill and Hazardous Materials contract provisions would fully integrate into all service contracts, sales, permits and stewardship contracts for the lifetime of the project.

Trails

Activities associated with the maintenance, reconstruction, and construction of impacted trail system would seek to:

- Prioritize the rehabilitation of segments used to access or included within the official alignment of Continental Divide National Scenic Trail.
- Complete periodic assessments of the impacted trail system in order to identify and monitor problematic trail segments impacted by natural disturbances as the postfire landscape continues to recover.
- Identify and mitigate hazardous trees located within or adjacent to the established trail corridor that pose an imminent or otherwise unacceptable level of risk to personnel and/or other trail users.
- Restore erosion control devices, improperly graded tread, and other constructed trail features that enhance the sustainability and longevity of the trail tread.
- Clear encroaching brush and down logs from trail corridor.
- Repair or replace trail identification signs as necessary to enhance situational awareness and assist with route finding.
- Identify, design, and construct sustainable trail reroutes in those situations where the current trail alignment is found to be poorly located and/or is causing unacceptable levels of resource damage.
- Obliterate and naturalize nonsystem trails or trail segments made obsolete by the completion of trail reroutes

All Activities Monitoring Plan

- Conduct Implementation and Effectiveness Monitoring for Best Management Practices - Review and selection of effectiveness monitoring sites will be accomplished as a part of either the annual project review or District activity review by Forest watershed personnel. Utilize forms provided for BMP Implementation and Effectiveness Monitoring. The desired result of BMP monitoring is to document Forest practices and BMPs that appear effective in reducing sediment and moderating flow regimes in forest streams. BMPs that are found to be ineffective in protecting identified resource, aquatic and water quality goals will be adjusted. Poor performance in BMP implementation will be documented and forwarded to District for corrective action.
- Monitor slash pile sites after burning and if found, control noxious or invasive weeds.
- The Forest Service would monitor effects to MSO from the proposed action and report their findings to the FWS.
- Monitor the effects of treatment on Region 3 sensitive plants after treatments are completed in areas with known populations.

Proposed Action

The Gila National Forest proposes to conduct a suite of forest, meadow, stream and watershed restoration activities within a 603,000-acre area that includes 24 6th code watersheds that were impacted by the 2022 Black Fire and post-fire flooding, or downstream effects.

Condition-Based Management

Condition-based management is a system of management practices that relies on specific design features to create desired outcomes on the ground. The principal goal of the Black Fire Watershed Restoration Project is to conduct forest restoration and wildfire risk reduction at the intensities needed to alter the negative outcomes associated with large-scale wildfires. The proposed action describes a suite of activities available to manage the project area over a period of approximately 30 years. The types of treatments described in the proposed action are linked to a set of conditions on the landscape via the design features.

Project design features describe all activities potentially considered within the project area. Information about each activity includes what it usually accomplishes, how it is typically implemented, what constraints and resource-specific guidelines apply, and when it will be implemented. Resource concerns are often mitigated by design features, as well as adherence to forest plan direction, best management practices, and all other applicable laws and regulations. The timing and location of treatments would depend on the identification of specific conditions using field work during implementation of the project. In this way, the condition-based approach would facilitate a resilient landscape via successive treatments that are responsive to changes in conditions as disturbances and stressors occur.

Implementation of projects over time will include a site-specific resource review to ensure project accountability, tracking, decision-making, and documentation. Implementation will also include collaboration with Tribes, partners, stakeholders, and the public to identify and prioritize project activities throughout the implementation process. Multiple management activities are included in the proposed action that will collectively reestablish watersheds as functioning properly and restore forest resources that were damaged by the Black Fire. They may occur in series, combination, or as singular actions.

Management actions proposed by the Forest Service to meet the purpose and need of the Black Fire Watershed Restoration Project include:

Restoration of Key Ecological Functions of Riparian, Stream, and Wetland / Wet Meadow Habitats

Objectives

These activities aim to restore or enhance wetland, springs, ciénegas, riparian, instream, and other groundwater-dependent habitats to improve water quality, hydrologic function, habitat connectivity, increase water retention, and support native biodiversity. They support recovery of threatened and endangered species while increasing meadow wetness and fire resilience. The objectives of these activities are to restore natural channel, wetland, and floodplain processes,

enhance habitat complexity and connectivity, and support watershed function and species recovery.

Methods

Methods used to achieve these objectives include a variety of instream, riparian, floodplain structures or wet meadow constructed features or enhancement techniques, such as riffles, pools, rock weirs, vanes, one-rock dams, beaver dam analogs, boulder clusters, and root wads, trench digging, bentonite application, wetland fencing, native vegetation planting, or establishing beaver populations. Erosion control and stabilization structures involve the use of seeding, mulching, rock header repair, terracing, grading, soil roughening, wattle placement, and the addition of soil amendments. Final site design plans will dictate which structures and features will be applied in specific locations depending on pre-implementation conditions. Equipment could include, but is not limited to, excavators, small dozers, backhoes, and hand tools (e.g., shovels, chainsaws, Pulaskis). Pack stock may be used in designated wilderness and other remote areas.

Applicable Activities

Stream / Riparian and Aquatic Habitat Restoration; Wetland / Spring / Ciénega / Groundwater Dependent Ecosystem Restoration; Erosion Control Structure Maintenance

Restrictions

Stream, riparian, and aquatic habitat restoration would potentially occur in each of the 24 6th code watersheds within the project area but will primarily focus on stream reaches with perennial flows. However, work may occur in intermittent or ephemeral reaches that are impacting the function of perennial waters through heavy sediment loads during high-flow events. These habitat restoration projects are proposed on 32 acres of the Mimbres Basin, 68 acres in the Caballo Basin, and 145 acres in the Upper Gila Basin. These projects may also include habitats outside the perennial stretches. Maintenance of existing erosion control structures will target one structure in the Taylor-Beaver Creek watershed and one structure in the Rocky Canyon watershed, as well as 10 structures in Allie Canyon. However, other new structures may be created depending on specific site condition needs. Any projects within designated wilderness involving temporary access routes, motorized/mechanized equipment, landing of aircraft, or structures/installation will need to be evaluated through the minimum requirements decision framework prior to development of site-specific plans to ensure wilderness character is preserved.

Restore Key Ecological Function and Build Resiliency in Terrestrial Ecosystems Through Reforestation, Planting Native Species, and Controlling Encroaching Native Vegetation

Objectives

These activities would implement artificial and natural regeneration of tree species, such as ponderosa pine and Douglas fir, to accelerate recovery following fire disturbance and move native tree vegetation toward desired conditions. The objectives are to restore forest structure and composition to desired conditions, maintain resilient landscapes, improve wildlife habitat and water resources, and prevent forest type conversions. Vegetation encroachment control activities

would prevent or mitigate the spread of woody vegetation into meadows, wetlands, riparian areas, and other openings to preserve ecological function. These objectives are to restore and maintain meadows, wetlands, and riparian ecosystem integrity, and to protect groundwater-dependent ecosystems and prevent loss of native vegetation.

Methods

Methods for reforestation include planting and direct seeding, site preparation, including clearing, hand scalping, thinning, or prescribed fire, and protection of seedlings with debris or shelters, as needed. Equipment used could include planting hoes, augers, tracked dozers, excavators, aerial seeding, and protective shelters.

Methods for native vegetation encroachment control include hand or mechanical thinning, lop-and-scatter, chipping, piling and burning, buffering areas adjacent to sensitive sites to prevent re-invasion, and fuelwood sales for small units or public use. The equipment used could include chainsaws, skid-steers, excavators, chippers, feller-bunchers, and mastication equipment.

Applicable Activities

Reforestation; Vegetation Encroachment Treatment

Restrictions

Three hundred seventy-four acres of reforestation activities are proposed in the Hoyt Creek watershed (270 acres), Taylor Creek watershed (15 acres), Black Canyon Outlet (32 acres), and Rocky Canyon watershed (57 acres). Reforestation would only occur within ponderosa pine and mixed conifer habitat types and outside of designated wilderness. Prescribed fire would not be applied to reforestation areas until at least 12 years following reforestation planting activities. Vegetation encroachment control could occur within each of the 24 6th code watersheds in the project area but would only occur outside of designated wilderness. Where appropriate, removal of encroaching vegetation will be used in conjunction of restoration of hydrologic processes, such as in wet meadows, to prevent future encroachment.

Build Forest Resiliency Through Prescribed Fire, Thinning, and Fire Line Reconditioning

Objectives

The objective of fuels treatments is to reduce risk of uncharacteristic wildfire and damage to values by maintaining or restoring vegetation and establishing or maintaining a natural fire return interval in fire adapted ecosystems. The objective of fuels treatment is to increase forest resiliency reduce risk of uncharacteristic wildfires and damage to identified values (manmade structures, archeology sites, etc.) through a variety of mechanical and non-mechanical hazardous fuels reduction (thinning), and prescribed burning. Other objectives of fuels treatments include habitat restoration by promoting growth and resilience of fire-adapted native vegetation.

Methods

Fuels reduction is accomplished through three primary means: mechanical, non-mechanical thinning, and prescribed fire. Mechanical methods include masticating, chipping, piling, pruning, fuel pullback, and small unit commercial fuelwood sales and forest product permits (small scale timber sales that last less than one year). Equipment used could include excavators, chippers, skid-steers, feller-bunchers, rubber-tired skidders, tractors, and masticators, and other approved

equipment. Non-mechanical methods include hand piling, lop-and-scattering, fuel rearrangement, and selective tree/shrub removal using chainsaws and hand tools. Prescribed fire methods include ground or aerial ignition, use of natural or constructed barriers for containment, hand/engineered control lines with post-burn rehabilitation, and hazard tree removal along control lines. The equipment used includes helicopters, engines, trucks, UTV pumpers, drones, hand crews, aerial ignition devices (heli-torch, drop torches, PSDs).

Applicable Activities

Mechanical Hazardous Fuels Reduction (Thinning); Non-Mechanical Hazardous Fuels Reduction (Thinning); Prescribed Burning

Restrictions

Treatments would not take place within designated wilderness, with the exception of allowing wildfire as a result of natural ignitions to play its natural role in wilderness as conditions allow. Activities will comply with endangered species recovery plans. Prescribed fire would not be applied to reforestation areas until at least 12 years following planting activities.

Build a Safe and Sustainable Road and Trail System

Objectives

The objectives of these activities are to maintain road service levels and to support motorized and non-motorized recreation and resource management access needs in a manner that provides public safety, ensures proper drainage to minimize erosion, and protects resources. Activities would include a range of road and trail improvements and building tasks from improvements for drainage and surfacing and route realignment and type conversion to trailhead relocation and redesign. Unauthorized routes as well as areas of wilderness intrusion through unauthorized trails have been identified. In those cases, trail and road decommissioning would take place. Approximately 0.8 miles of National Forest System Road (NFSR) 730 and 1.7 miles of NFSR 720 may be converted from designated motorized routes to non-motorized trails (open to foot, horse, and bicycle).

Methods

A wide variety of tools and equipment would be used depending on the activity and location. Heavy equipment might include dump trucks, graders, front end loaders, skid steers, or excavators. Hand tools, such as shovels and pry bars, would be used in designated wilderness. Road and trail decommissioning methods will depend on a variety of site-specific circumstances and can range from placement of natural materials (e.g. boulders, logs) to road surface ripping to full recontour of the road prism. Revegetation of the road or trail surface through seeding and mulching would occur where natural revegetation is not likely to stabilize the disturbed area. Conversion from road to trail may include naturalizing a portion of the travel way to singletrack trail tread in accordance with the road and trail decommissioning methods described previously.

Applicable Activities

Trail Management / Trail Maintenance; Trailhead Design and Development; Road Maintenance and Road Stream Crossing; Road Reconstruction; Road and Trail Decommissioning, Road/Trail Status Conversion

Restrictions

All road activities would occur outside of designated wilderness. Any projects within designated wilderness involving temporary access routes, motorized/mechanized equipment, landing of aircraft, or structures/installation will need to be evaluated through the minimum requirements analysis prior to development of site-specific plans to ensure wilderness character is preserved. Use of primitive tools is recommended. Pack stock may be used for personnel, equipment, and material transport in areas without road access.

Manage Caves, Mines and Historical Properties

Objectives

These activities aim to restore, protect, and manage historic features such as cabins, corrals, fences, cemeteries, and windmills that were damaged or are at risk from post-fire or other environmental disturbances. The objectives of these activities are to document, protect, and restore historic resources, manage for public use, education, and enjoyment, and protect against vandalism, theft, fire, and other threats. Similarly, cave and mine management will protect and restore these features and their natural resources, and mitigate hazards to visitors and wildlife.

Methods

Methods for implementation include installation of gates, fences, barriers, signage, permit systems or seasonal cave closures, trash and graffiti removal, speleothem repair, habitat restoration, development of cave or site management plans and significance designations, and mitigation of external impacts (roads, trails, streams). Equipment may include excavators, dozers, backhoes, hand tools, cleaning agents, geotextiles, anchor bolts, bulkheads, bat gates, and pressure washers.

Applicable Activities

Protection and Restoration of Historic Features; Cave Management; Mine Adit Protection and Safeguarding

Restrictions

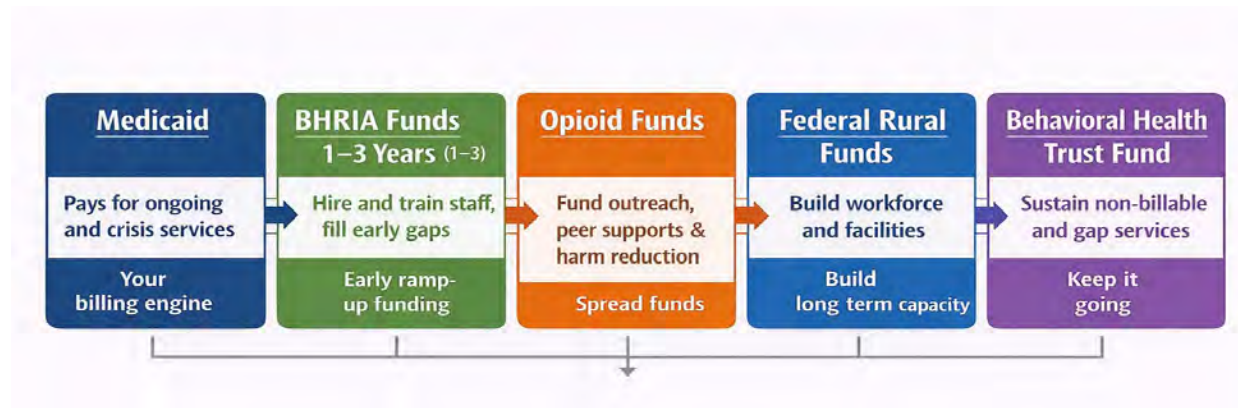
Activities are site-specific and may occur both inside and outside of designated wilderness. Equipment and activities occurring inside designated wilderness will be compatible with those actions evaluated in the minimum requirements analysis framework.

Note for all activities: timing and duration would be dependent on environmental conditions and species protections. These projects can range from weeks to multi-year with phased implementation possible, depending on the type of project. Permits may include Clean Water Act (Sections 404/401), cultural and environmental clearances, compliance with the 2001 Roadless Rule, and Minimum Requirements Analysis Framework (for activities within designated wilderness). Silvicultural prescriptions would be required for many vegetation management projects. Site-specific burn plans and air quality permits would be required for prescribed burns.

New Mexico Behavioral Health Funding Sources and uses (brief)

Purpose

This brief provides a simplified overview of major behavioral health funding sources available to counties and regions in New Mexico, and how each source should be used within a coordinated system of care.



Funding Sources and Roles

Medicaid

Key Role: Long-term financing mechanism for direct treatment services

What it supports:

- Sustains ongoing, billable clinical services delivered in the community
- Covers services
- Should be maximized wherever services are eligible for reimbursement

Behavioral Health Reform and Investment Act (BHRIA) Funds (Years 1–3)

Key Role: Short-term startup and implementation funding for Behavioral Health and Substance Use Services

What it supports:

- Startup and implementation costs
- Workforce recruitment, training, and initial program development
- Infrastructure needs (e.g., IT systems, policies, procedures)
- Early service gaps until Medicaid billing is established

Opioid Settlement Funds

Key Role: These funds must be used to expand access to prevention, treatment, recovery, and harm-reduction services, ensuring that dollars go toward evidence-based strategies that save lives and strengthen local systems.

What it supports:

- **Treatment & Recovery:** Expanding access to evidence-based care, including medications for opioid use disorder, withdrawal management, and recovery support services.
- **Harm Reduction:** Increasing availability of naloxone/NARCAN, fentanyl test strips, and community education on overdose response.
- **Prevention:** School- and community-based programs that reduce risk factors and build protective factors for youth and families.
- **Infrastructure & Workforce:** Strengthening local behavioral health capacity, including training, staffing, and building sustainable service models.
- **Community Supports:** Housing, transportation, and wraparound services that help people stabilize and stay engaged in care.

Federal Rural Transformation Funding

Key Role: One-time investments to build and modernize the system

What it supports:

- Large-scale system development and capital investments
- Facility development, technology infrastructure, and workforce expansion
- Regional system redesign and long-term capacity building

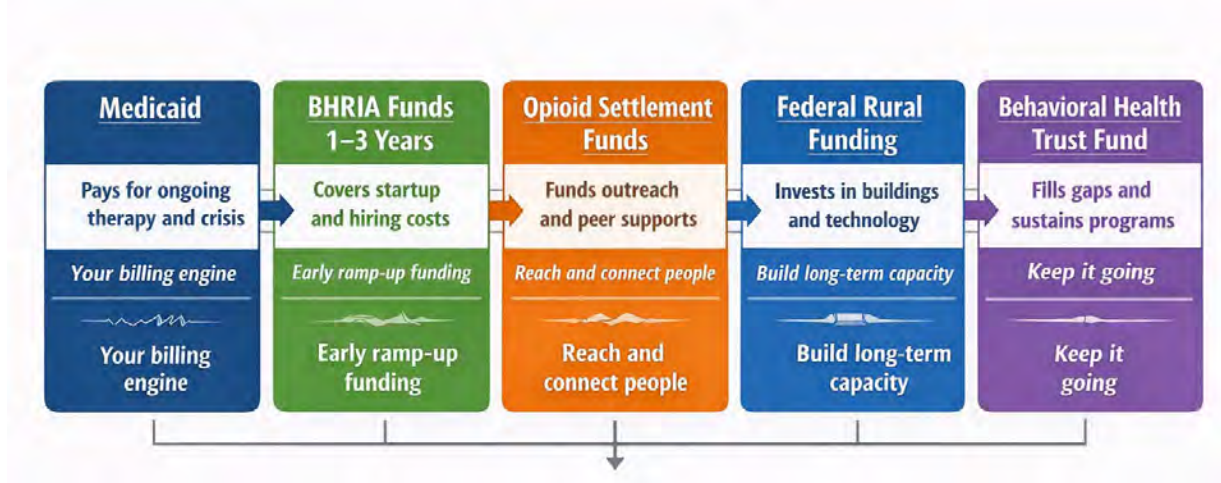
New Mexico Behavioral Health Trust Fund (BHTF)

Key Role: Long-term, sustainable funding source that generates annual distributions to support behavioral health services and system capacity

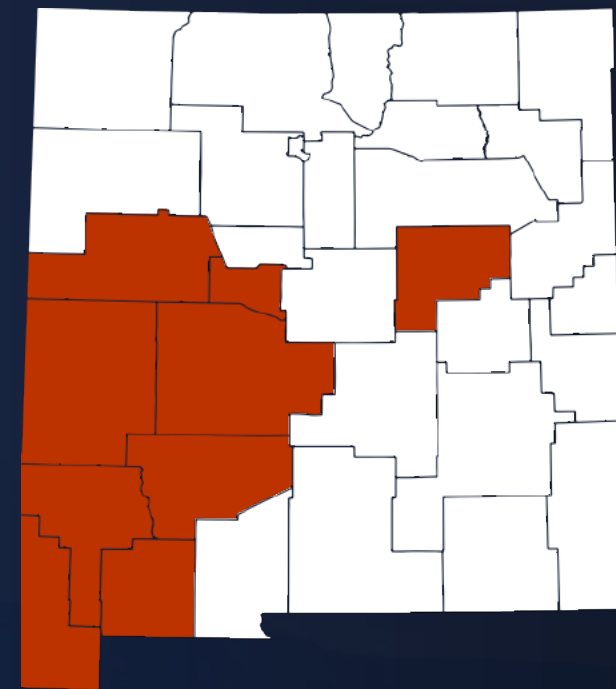
What it supports (via the Program Fund):

- Non-billable and gap services
- Workforce, infrastructure, and technology
- Regional behavioral health plan implementation
- Matching funds and system sustainability

Proposed Coordinated Funding Approach



- **Build the system:**
Federal Rural Transformation Funding and BHRIA funds support infrastructure, workforce, and initial implementation
- **Strengthen communities:**
Opioid Settlement Funds support access to evidence-based substance use services by reducing deaths, improving public safety, and helping more people return to stable, healthy, and productive lives
- **Deliver treatment services:**
Medicaid sustains clinical service delivery through reimbursement
- **Maintain and sustain the system:**
Behavioral Health Trust Fund supports ongoing gaps and non-billable services



COUNTY STRATEGIES
ORCNM

*Opioid Remediation Collaborative
of New Mexico*

Sierra County Commissioner Meeting

Overdose Trends & Opportunities for Intervention

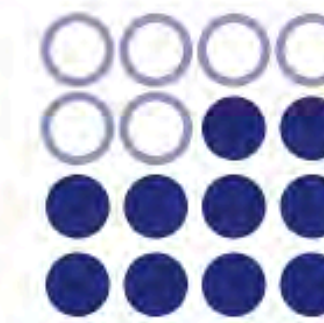


2024 Data Summary at a Glance, Overall (43 jurisdictions)

53,336 total overdose deaths



deaths by quarter in 2024



67.5% had at least one potential opportunity for intervention¹

2024 Data Summary at a Glance, New Mexico

739 total overdose deaths



deaths by quarter in 2024



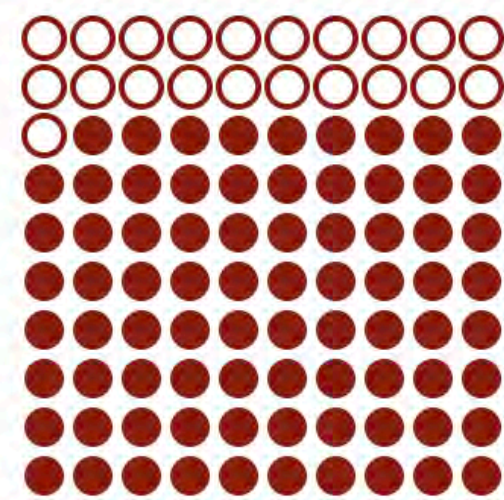
79.9% had at least one potential opportunity for intervention¹

Overdose Trends & Opportunities for Intervention



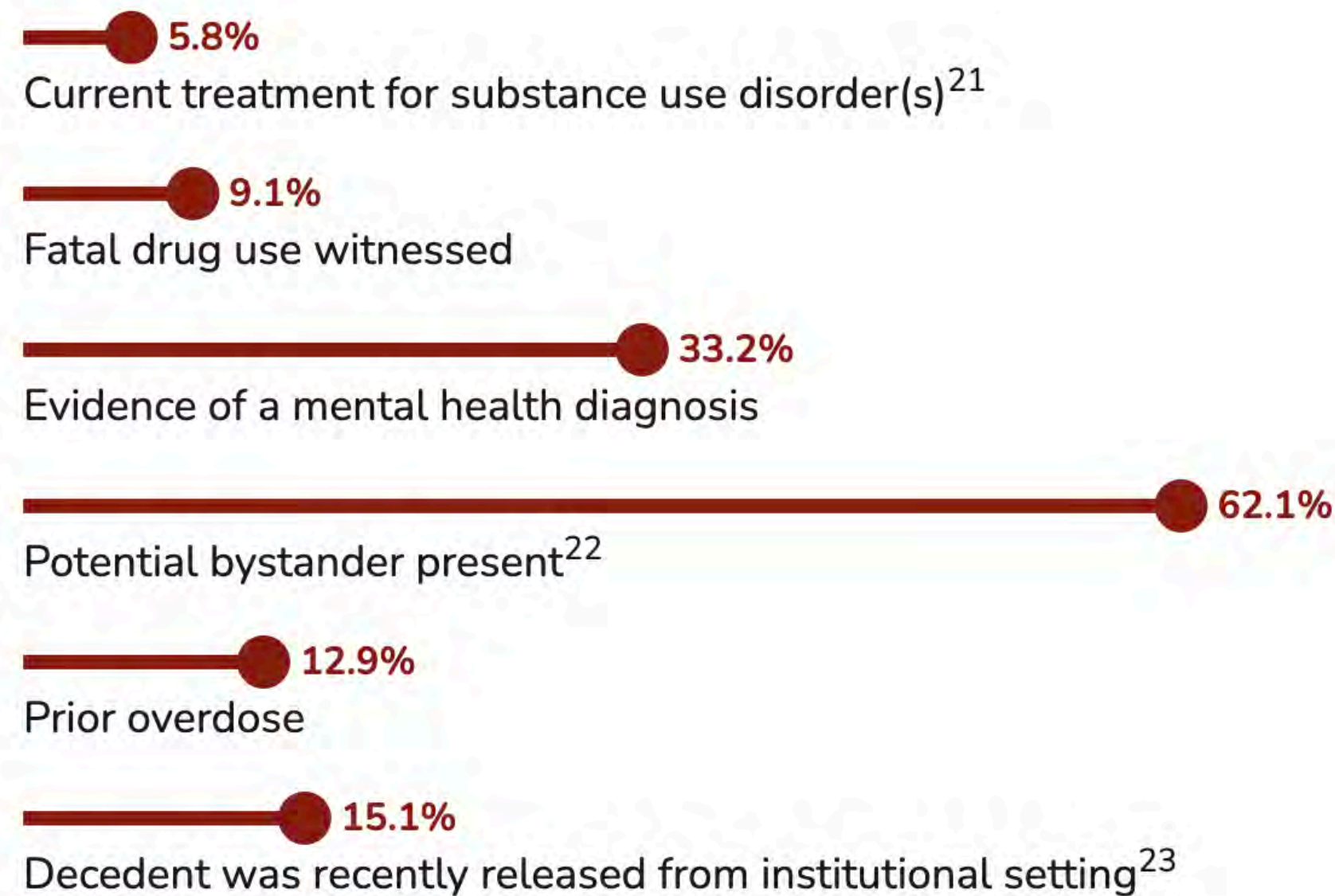
Nearly 80% of overdose deaths in New Mexico had at least one potential opportunity for intervention, indicating that many fatalities may have been preventable with timely support or response.

What were the circumstances surrounding overdose deaths in 2024, New Mexico?



79.9%

of drug overdose deaths had at least one potential opportunity for intervention



SCAN QR
View More Data

All data was pulled from: Centers for Disease Control and Prevention. State Unintentional Drug Overdose Reporting System (SUDORS). Final Data. Atlanta, GA: US Department of Health and Human Services, CDC; [INSERT YEAR, MONTH, DAY]. Access at: <https://www.cdc.gov/overdose-prevention/data-research/facts-stats/sudors-dashboard-fatal-overdose-data.html>

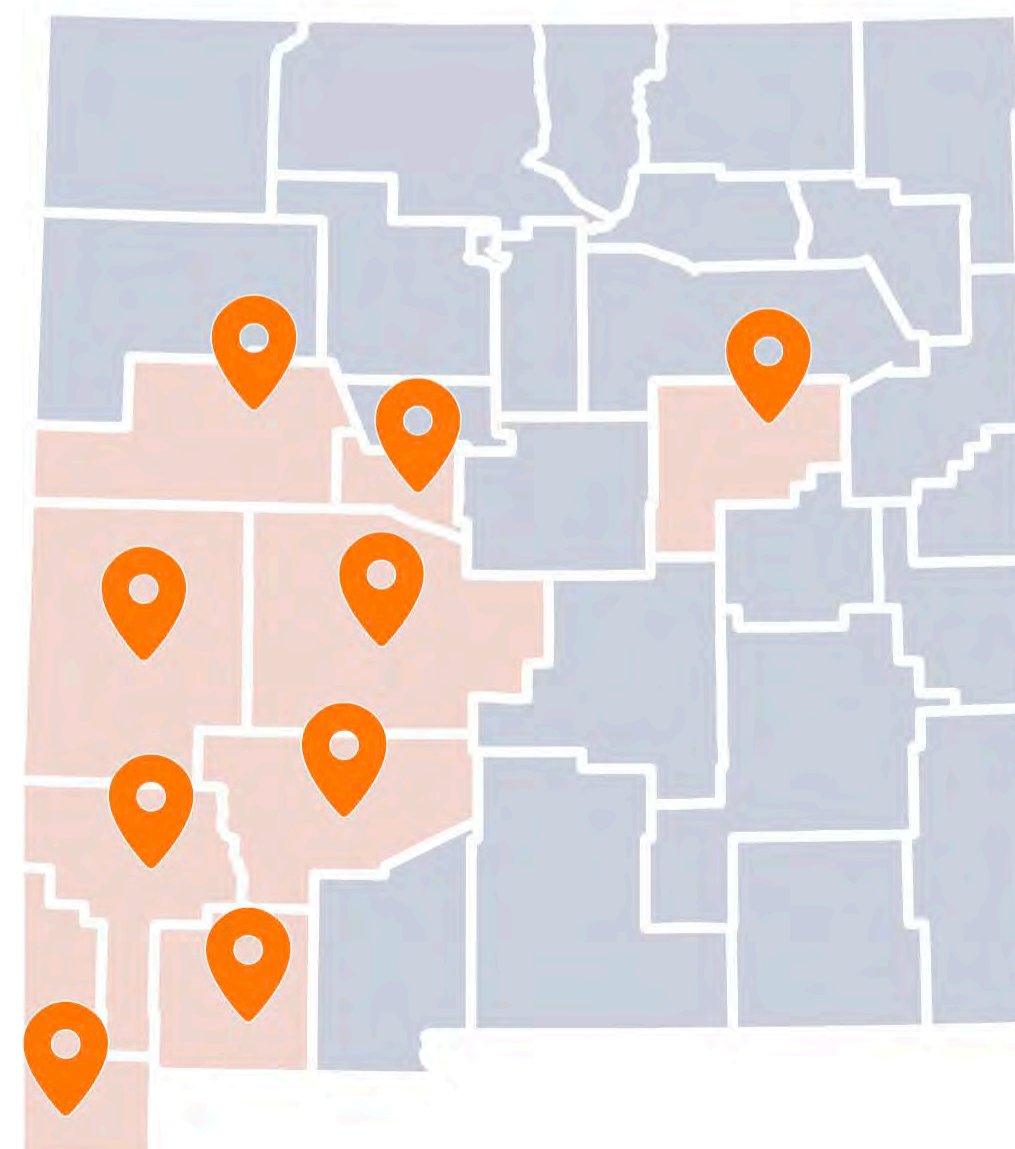
Expanding Our Network: Welcoming Three New Strategic Partners



KEY HIGHLIGHTS

- ✓ +2 Counties and +1 Village joined ORCNM: Grant County, Luna County, and the Village of Los Lunas are now part of the collaborative.
- ✓ Strengthening rural community response: These partnerships expand efforts to prevent overdose, increase access to treatment, and support long-term recovery.

<u>COUNTIES</u>	<u>FUNDS</u>
Catron	\$140,283.79
Socorro	\$181,324.48
Guadalupe	\$226,653.24
Hidalgo	\$238,332.87
NEW Luna	\$569,118.76
Cibola	\$936,490.82
Sierra	\$1,249,983.10
NEW Grant	1,744,904.79
Valencia	\$3,412,670.31
NEW Village of Los Lunas	\$1,021,900.56

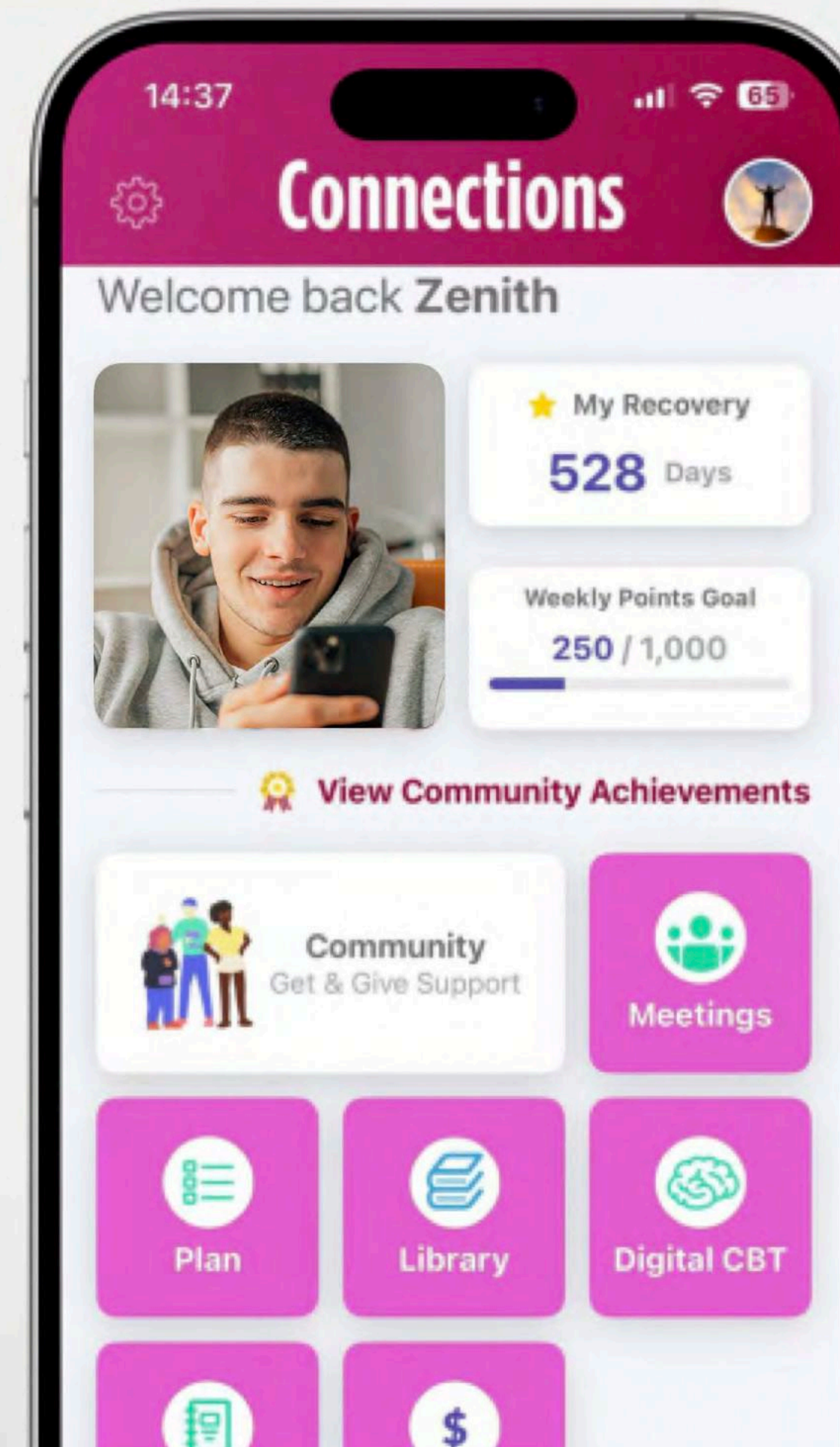


Teen Seen App

Through the **Connections App**, teens can access:

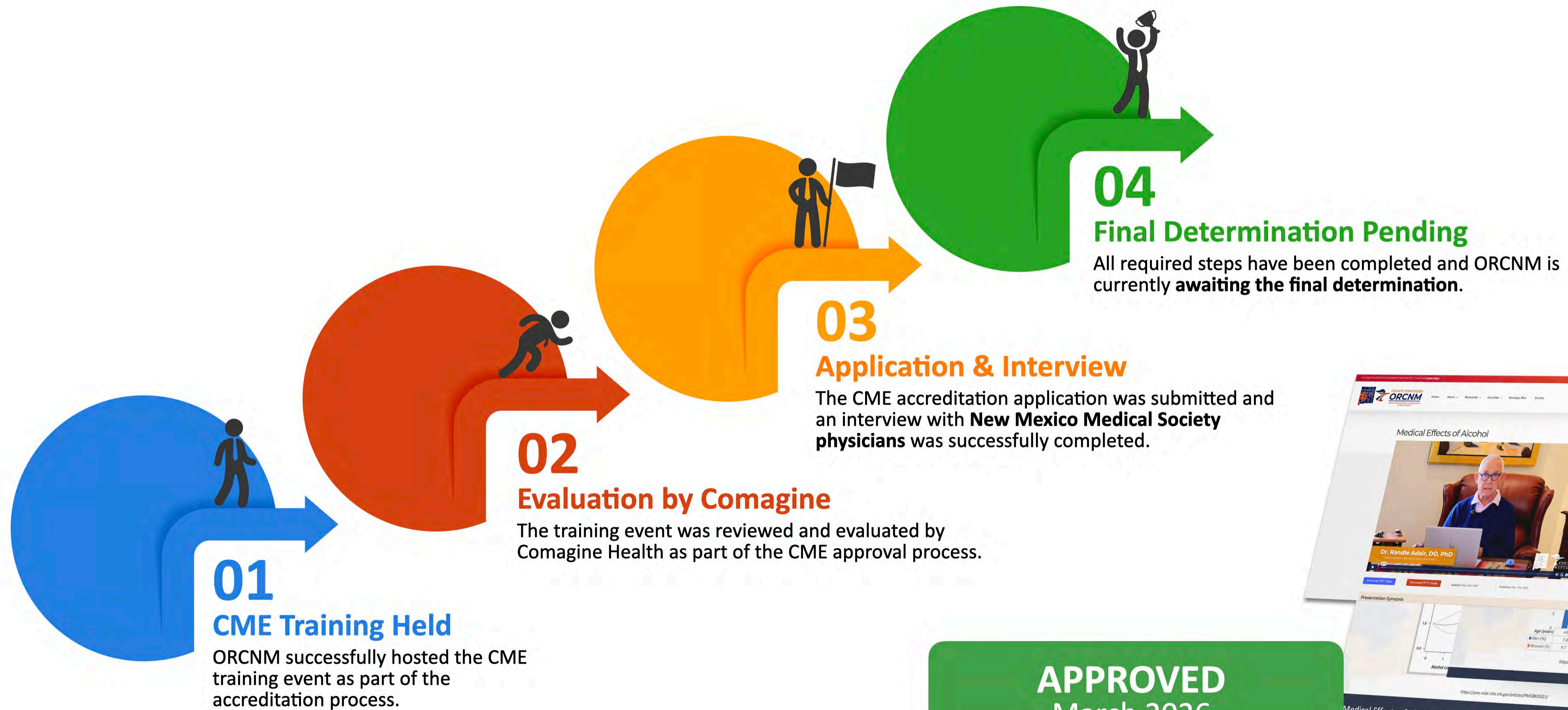
- ✔ Anonymous 24/7 peer support
- ✔ A safe online recovery community
- ✔ Tools to build coping skills
- ✔ Daily check-ins and wellness resources
- ✔ Milestone tracking and encouragement

Teen Seen is a supportive, judgment-free space where teens can connect with others who understand what they're going through, build strength, and support one another on their recovery journey.

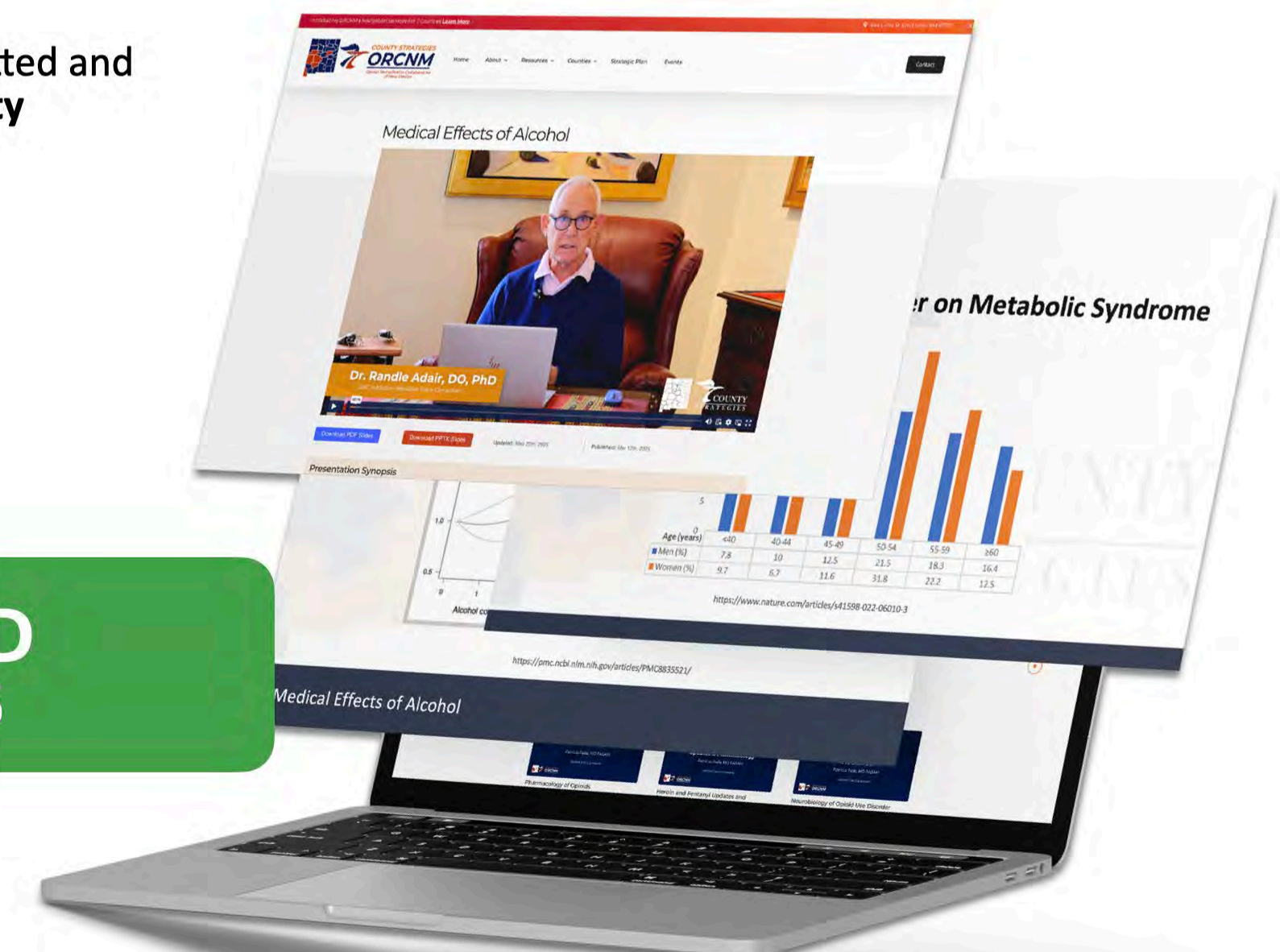


This app is completely **FREE** and designed to meet teens where they are — offering connection, empowerment, and support when they need it most.

ORCNM CME Training Update



APPROVED
March 2026



Foundations of Deflection & Addiction Strategies for First Responders



DATE: March 25, 2026

TIME: 8:00–9:30 AM MT
9:00–10:30 AM CT

VENUE: Virtual (Zoom)

Training Objectives

- Understand addiction & field interventions
- Connect trauma to real-world behaviors
- Navigate today's drug landscape
- Implement deflection as standard practice
- Learn proven diversion strategies
- Take actionable steps to launch programs

Training Provider:

This training is provided by the Opioid Response Network in collaboration with The Police Assisted Addiction & Recovery Initiative (PAARI). PAARI is a nationwide nonprofit that provides essential training, strategic guidance, support, and resources to help law enforcement agencies develop and implement law enforcement deflection and diversion programs in their community.



Opioid
Response
Network



POLICE
ASSISTED
**ADDICTION
& RECOVERY**
INITIATIVE

Met with Sierra County Food Banks on February 27th, 2026 to include:

- ✓ Sierra Vista Hospital
- ✓ Mathew 25 Food Pantry
- ✓ St. Paul's Episcopal Church
- ✓ Oriented groups to ORCNM project and reviewed prevention material to distribute with food boxes

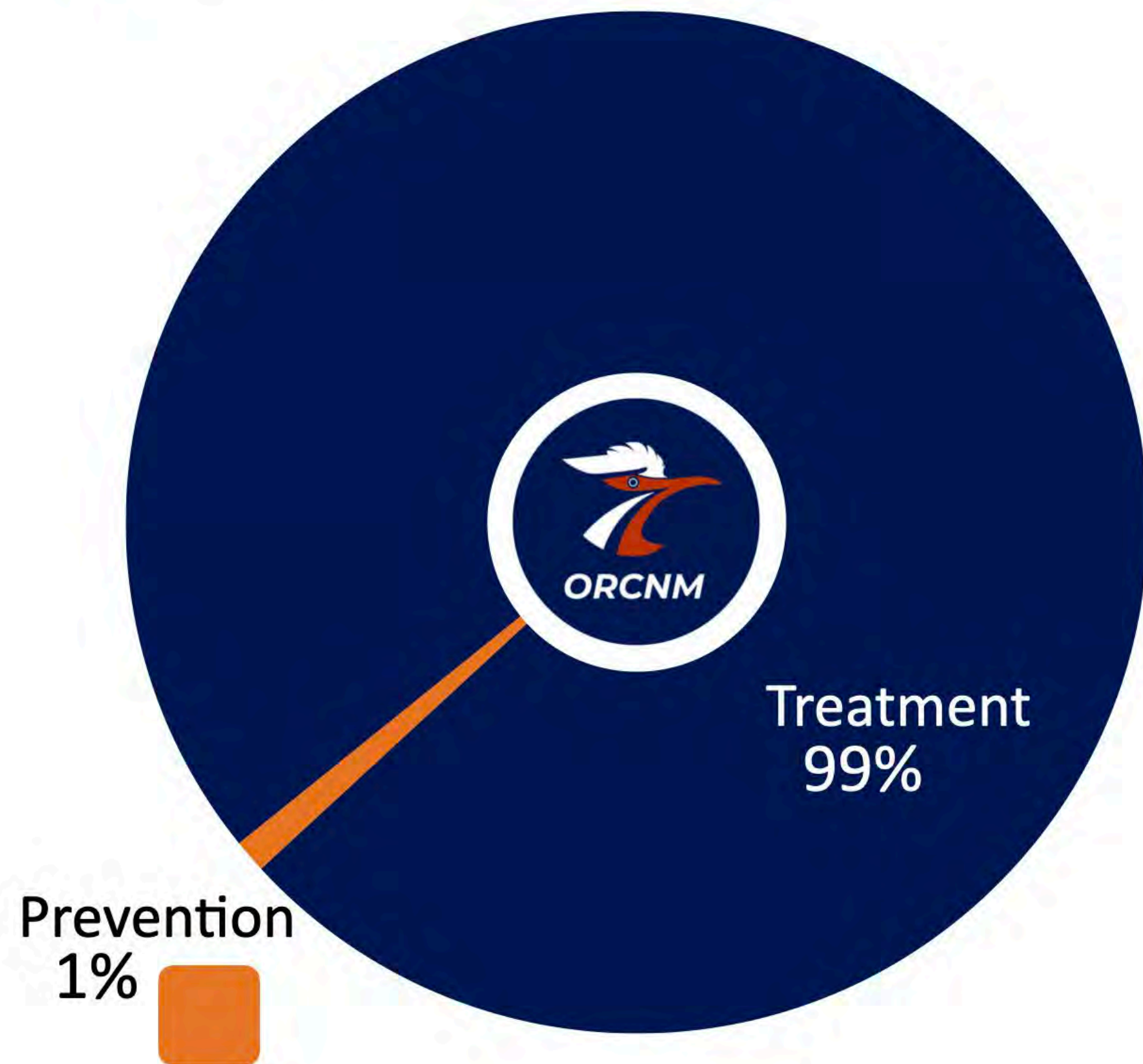





County-Level Implementation & Funding Summary



COUNTY SPECIFIC STRATEGIES

- Improve Community education and prevention programs in schools and public places
- Improve access to Medication Assisted Treatment and Telehealth opportunities in the County.

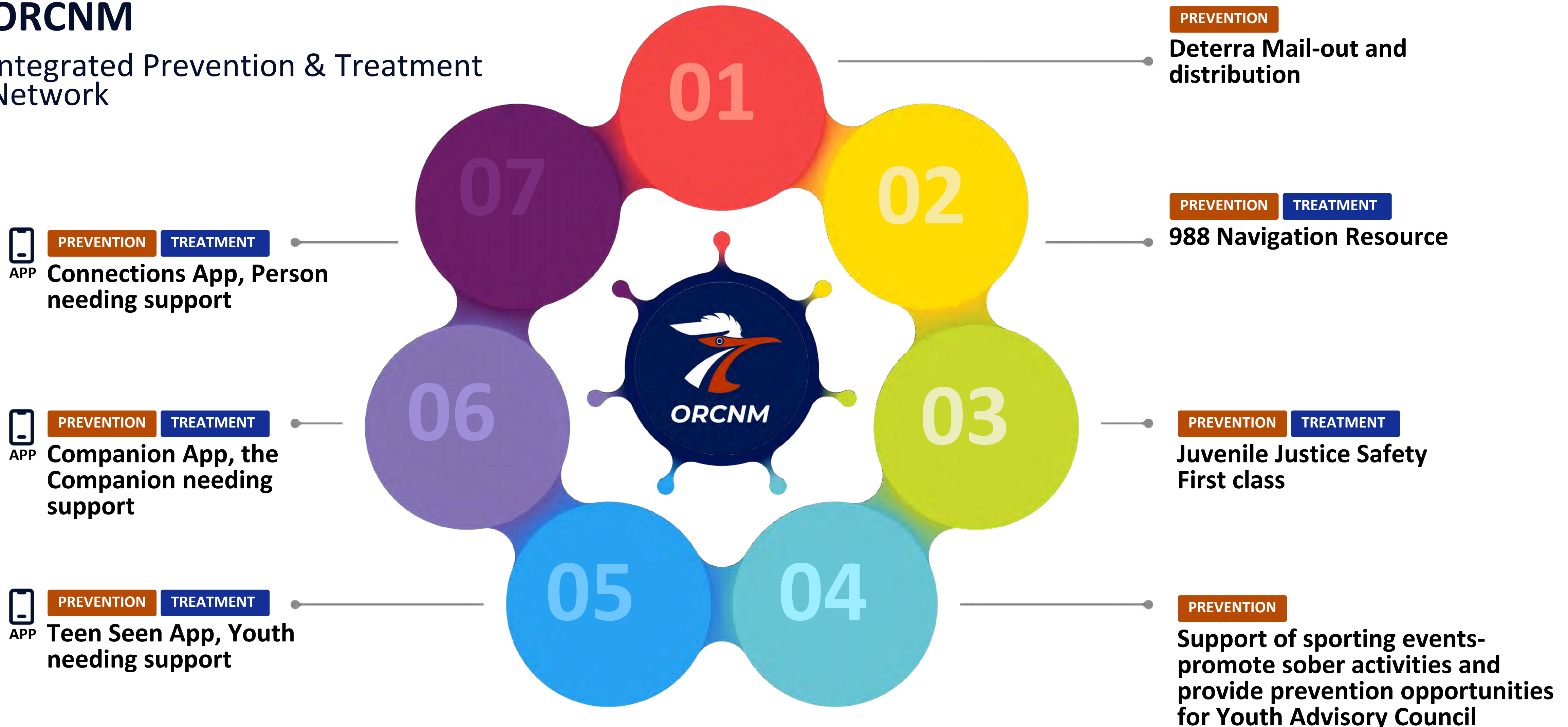


Sierra County		\$94,600.08
	Salary Support for Clinical Supervisor to expand SUD services	\$93,600.00
	2 Narcan Boxes	\$1000.08
	Treatment	
	Prevention	

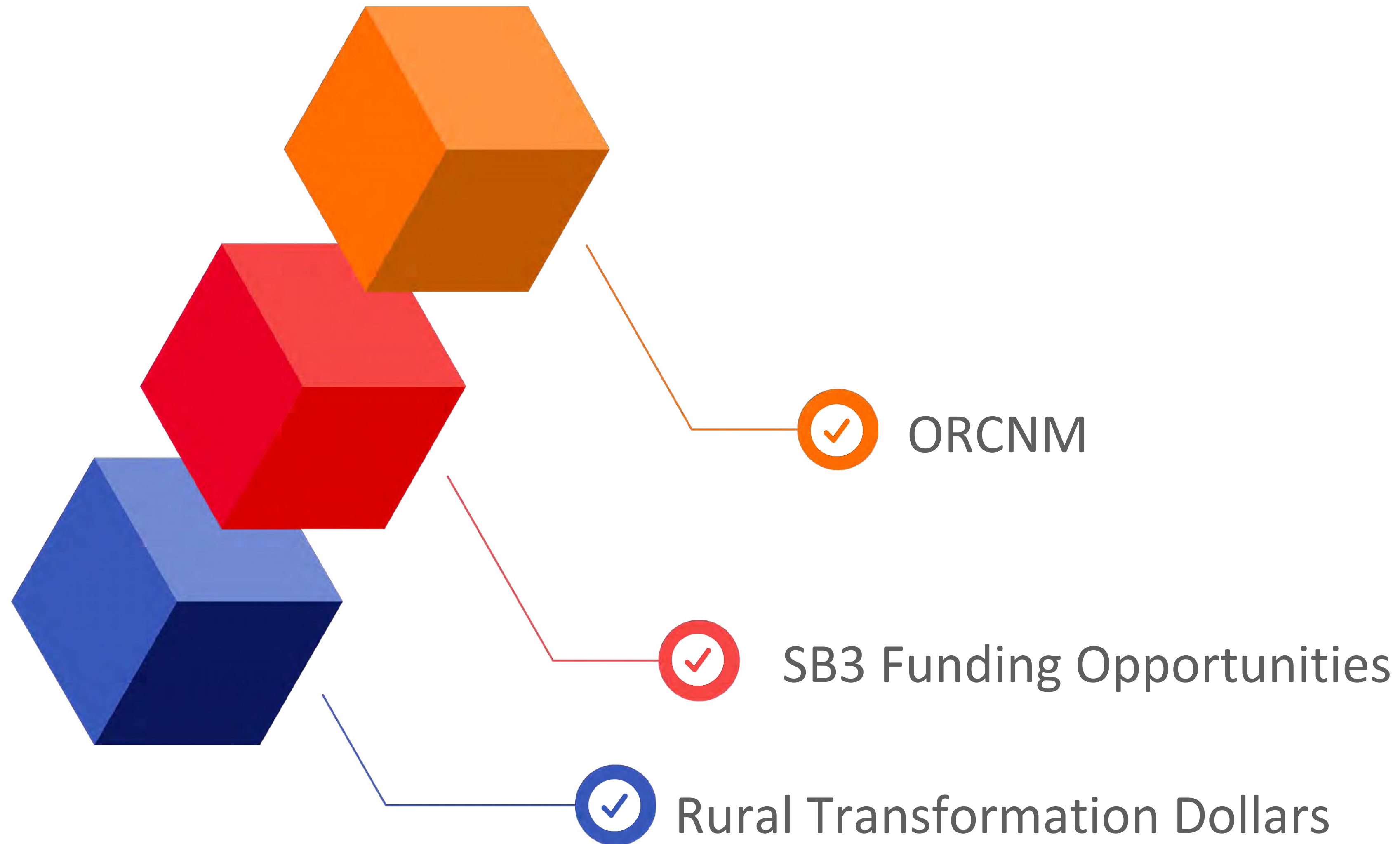
Collaborative Projects – Regional Approach

ORCNM

Integrated Prevention & Treatment Network



Regional Opportunities



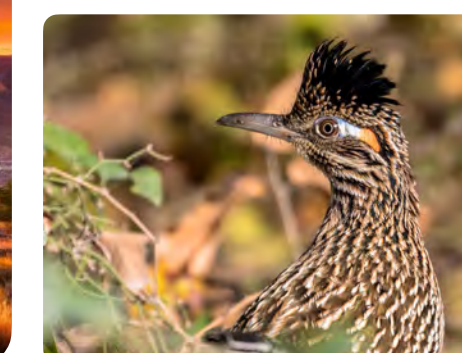
Rural Business Model & Gaps

KEY HIGHLIGHTS

- ✓ No single county has enough people, workforce, or volume to sustain a full BH continuum on its own
- ✓ Regional models are not optional; they ARE the rural business model

RECOMMENDED STRATEGY

- The ORCNM links to regional planning efforts and other funding buckets to create a strong and sustainable system
- Expand Outpatient services-Intensive Outpatient Services and Comprehensive Community Support Services (CCSS)
- Strong investment in Navigation and Transportation services



Feedback or Questions?

We welcome your feedback!
Let us know how we can help or improve



Shauna Hartley, LCSW
Executive Director, ORCNM



FY26 THIRD QUARTER FINANCIALS

General Fund 401

FY25 - 3/31/2025

FY26 - 3/31/2026

General Fund 401	Adj. Budget	Actuals	% Spent	Adj. Budget	Actuals	% Spent	Variance
Revenue	\$ (8,977,086.00)	\$ (5,964,422.14)	66.44%	\$ (9,338,194.79)	\$ (6,101,390.49)	65.34%	-1.10%
Operating	\$ 2,385,484.67	\$ 1,574,795.27	66.02%	\$ 2,956,393.79	\$ 1,699,082.51	57.47%	-8.54%
Personnel	\$ 4,858,900.82	\$ 3,317,822.53	68.28%	\$ 5,508,670.66	\$ 3,829,013.07	69.51%	1.23%

FY26 THIRD QUARTER FINANCIALS

Roads Fund 402

FY25 - 3/31/2025

FY26 - 3/31/2026

Roads - Fund 402	FY25 - 3/31/2025			FY26 - 3/31/2026			Variance
	Adj. Budget	Actuals	% Spent	Adj. Budget	Actuals	% Spent	
Revenue	\$ (475,690.00)	\$ (380,678.35)	80.03%	\$ (504,494.00)	\$ (429,096.13)	85.05%	5.03%
Operating	\$ 685,500.00	\$ 364,073.44	53.11%	\$ 679,506.00	\$ 410,526.63	60.42%	7.30%
Personnel	\$ 694,591.95	\$ 490,861.44	70.67%	\$ 775,566.06	\$ 527,664.94	68.04%	-2.63%

FY26 THIRD QUARTER FINANCIALS

Corrections Fund 605

FY25 - 3/31/2025

FY26 - 3/31/2026

Corrections - Fund 605	FY25 - 3/31/2025			FY26 - 3/31/2026			Variance
	Adj. Budget	Actuals	% Spent	Adj. Budget	Actuals	% Spent	
Revenue	\$ (543,000.00)	\$ (487,623.03)	89.80%	\$ (664,500.00)	\$ (413,573.39)	62.24%	-27.56%
Operating	\$ 2,005,600.00	\$ 1,313,518.40	65.49%	\$ 1,999,500.00	\$ 1,570,526.07	78.55%	13.05%

JOSEPH M. MAESTAS, P.E., CFE
STATE AUDITOR

DONNA MONTOYA TRUJILLO, CPA
DEPUTY STATE AUDITOR



State of New Mexico
Office of the State Auditor

Via: Email

03/31/2026 13:28:22

OSA Ref No. 5027

0

avaughn@sierraco.org

County of Sierra

Re: Authorization to Release 2025 County of Sierra Audit Report

The Office of the State Auditor (OSA) received the audit report for your agency on 01/20/2026. The OSA has completed the review of the audit report required by Section 12-6-14(B) NMSA 1978 and any applicable provisions of the Audit Rule. This letter is your authorization to make the final payment to the Independent Public Accountant (IPA) who contracted with your agency to perform the financial and compliance audit. In accordance with the audit contract, the IPA is required to deliver to the agency the number of copies of the report specified in the contract.

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

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

The IPA's findings and comments are included in the audit report on page 120-121. It is ultimately the responsibility of the governing authority of the agency to take corrective action on all findings and comments.

Sincerely,

A handwritten signature in blue ink that reads "Joseph M. Maestas".

Joseph M. Maestas, P.E., CFE
State Auditor

cc. Pattillo, Brown & Hill, LLP

STATE OF NEW MEXICO
COUNTY OF SIERRA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025



PATTILLO, BROWN & HILL, LLP

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

INTRODUCTORY SECTION

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

	Page
INTRODUCTORY SECTION	
Table of Contents	i-ii
Official Roster	iii
FINANCIAL SECTION	
Independent Auditor’s Report	1-4
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	6-7
Statement of Activities	8-9
Fund Financial Statements:	
Balance Sheet – Governmental Funds	10-11
Reconciliation of the Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	13-14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Budgetary Basis) and Actual- General Fund - 401	16
Grant Fund - 500	17
Legislative Appropriation Fund – 502	18
US Department Treasury Fund – 512	19
Correction Protection Fund – 605	20
Flood Commission Fund - 627	21
Statement of Net Position – Proprietary Fund	22
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund	23
Statement of Cash Flows	24
Statement of Fiduciary Net Position	25
Statement of Changes in Fiduciary Net Position	26
Notes to Financial Statements	27-65
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the County’s Proportionate Share of the Net Pension Liability	67-68
Schedule of County Contributions	69-70
Schedule of the County’s Proportionate Share of the Net OPEB Liability	71
Schedule of the County Contributions	72
Notes to Pension and OPEB Required Supplementary Information	73

**STATE OF NEW MEXICO
SIERRA COUNTY
TABLE OF CONTENTS
JUNE 30, 2025**

	Page
SUPPLEMENTARY INFORMATION	
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Fund Descriptions	76-78
Combining Balance Sheet – Nonmajor Governmental Funds	79-84
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	85-90
SUPPORTING SCHEDULES AS REQUIRED BY NMAC 2.2.2	
Schedule of Joint Powers Agreements	92-95
Schedule of Collateral Pledged by Depository for Public Funds	96
Schedule of Cash and Temporary Investment Accounts	97
Tax Roll Reconciliation – Changes in Property Tax Receivable	98
Treasurer’s Property Tax Schedule	99-108
Schedule of Special, Deficiency, Specific, and Capital Outlay Appropriations	109-110
COMPLIANCE SECTION	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	112-113
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	114-116
Schedule of Expenditures of Federal Awards	117
Notes to Schedule of Expenditures of Federal Awards	118
Schedule of Findings and Questioned Costs	119-121
Prior Year Audit Findings	122
Exit Conference	123

**STATE OF NEW MEXICO
SIERRA COUNTY
OFFICIAL ROSTER
JUNE 30, 2025**

Board of County Commissioners

Name	Title
Travis Day	Chairman
Hank Hopkins	Vice Chairman
Sandy Jones	County Commissioner

County Officials

Michael Huston	County Assessor
Amy Whitehead	County Clerk
Candace Chavez	County Treasurer
Tom Pestak	Probate Judge
Joshua Baker	County Sheriff
Amber Vaughn	County Manager
Jessica Peña	Finance Director

FINANCIAL SECTION



Independent Auditors' Report

To Joseph M. Maestas, P.E., CFE
New Mexico State Auditor

Sierra County Commissioners
Truth or Consequences, New Mexico

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information and the budgetary comparison for the General Fund and major special revenue funds of Sierra County (County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the governmental activities, business-type activities, each major fund, the aggregate remaining fund information and the budgetary comparisons for the general fund and major special revenue funds of Sierra County, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sierra County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Sierra County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sierra County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sierra County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operation, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the Schedules of the County's Proportionate Share of the Net Pension Liability and Schedules of County Contributions, the schedule of the County's proportionate share of the OPEB Liability, the schedule of the County's contributions on pages 67-73 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, the Schedule of Expenditures of Federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the supporting schedules listed in the table of contents as required by 2.2.2 NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the Schedule of Expenditures of Federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the supporting schedules listed in the table of contents as required by 2.2.2 NMAC, are the responsibility of management and were derived from and relates 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 auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the Schedule of Expenditures of Federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the supporting schedules listed in the table of contents as required by 2.2.2 NMAC, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 20, 2026 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Pattillo, Brown & Hill, LLP

Pattillo, Brown & Hill, L.L.P.
Albuquerque, New Mexico
January 20, 2026

BASIC FINANCIAL STATEMENTS

STATE OF NEW MEXICO
SIERRA COUNTY
STATEMENT OF NET POSITION
June 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
<i>Current:</i>			
Cash and cash equivalents	\$ 20,918,919	23,931	20,942,850
Cash - restricted	1,040,750	-	1,040,750
Investments	-	158,559	158,559
Property tax receivables	447,184	-	447,184
Other taxes receivable	935,198	-	935,198
Due from other governments	61,036	27,182	88,218
Prepaid expenses	198,968	-	198,968
<i>Total current assets</i>	<u>23,602,055</u>	<u>209,672</u>	<u>23,811,727</u>
<i>Noncurrent assets:</i>			
Capital assets, net accumulated depreciation	20,737,611	300,000	21,037,611
<i>Total noncurrent assets</i>	<u>20,737,611</u>	<u>300,000</u>	<u>21,037,611</u>
<i>Total assets</i>	<u>44,339,666</u>	<u>509,672</u>	<u>44,849,338</u>
DEFERRED OUTFLOWS			
Pension related	1,928,152	-	1,928,152
OPEB related	429,656	-	429,656
<i>Total deferred outflows</i>	<u>2,357,808</u>	<u>-</u>	<u>2,357,808</u>
<i>Total assets and deferred outflows</i>	<u>\$ 46,697,474</u>	<u>509,672</u>	<u>47,207,146</u>

STATE OF NEW MEXICO
SIERRA COUNTY
STATEMENT OF NET POSITION
June 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
<i>Current liabilities:</i>			
Accounts payable	\$ 905,363	-	905,363
Accrued payroll liabilities	271,370	2,358	273,728
Accrued interest	32,911	-	32,911
Unearned revenue	-	-	-
Compensated absences	375,796	-	375,796
Current portion of leases payable	211,126	-	211,126
Current portion of notes payable	699,722	-	699,722
<i>Total current liabilities</i>	<u>2,496,288</u>	<u>2,358</u>	<u>2,498,646</u>
<i>Noncurrent liabilities:</i>			
Compensated absences	-	-	-
Leases payable	188,030	-	188,030
Notes payable	6,796,559	-	6,796,559
Landfill liability	-	170,345	170,345
Net pension liability	8,415,727	-	8,415,727
Net OBEB liability	1,093,688	-	1,093,688
<i>Total noncurrent liabilities</i>	<u>16,494,004</u>	<u>170,345</u>	<u>16,664,349</u>
<i>Total liabilities</i>	<u>18,990,292</u>	<u>172,703</u>	<u>19,162,995</u>
DEFERRED INFLOWS			
Pension related	236,623	-	236,623
OPEB related	986,616	-	986,616
<i>Total deferred inflows</i>	<u>1,223,239</u>	<u>-</u>	<u>1,223,239</u>
NET POSITION			
Net investment in capital assets	12,842,174	300,000	13,142,174
Restricted			
Special revenue	12,116,209	-	12,116,209
Capital projects	62,346	-	62,346
Debt service	-	-	-
Subsequent years expenditures	1,922,367	-	1,922,367
Unrestricted	(459,153)	36,969	(422,184)
<i>Total net position</i>	<u>26,483,943</u>	<u>336,969</u>	<u>26,820,912</u>
<i>Total liabilities, deferred inflows, and net position</i>	<u>\$ 46,697,474</u>	<u>509,672</u>	<u>47,207,146</u>

STATE OF NEW MEXICO
SIERRA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED June 30, 2025

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 5,048,732	383,788	2,937,793	3,521,980
Public safety	8,516,276	457,199	1,271,212	-
Highways and streets	2,863,242	-	-	160,151
Culture and recreation	192,229	-	-	-
Health and welfare	3,346,504	-	-	-
Interest relating to long-term debt	122,814	-	-	-
<i>Total governmental activities</i>	<u>20,089,797</u>	<u>840,987</u>	<u>4,209,005</u>	<u>3,682,131</u>
Business-type activities				
Solid Waste	154,905	16,748	-	-
<i>Total business-type activities</i>	<u>154,905</u>	<u>16,748</u>	<u>-</u>	<u>-</u>
<i>Total primary government</i>	<u>\$ 20,244,702</u>	<u>857,735</u>	<u>4,209,005</u>	<u>3,682,131</u>

General Revenues:

- Property taxes
- Payment in lieu of taxes
- Local and state shared taxes
- Investment earnings
- Gain (loss) from sale of assets
- Miscellaneous

Total general revenues

Change in net position

Net position - beginning

Ending net position

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
1,794,829	-	1,794,829
(6,787,865)	-	(6,787,865)
(2,703,091)	-	(2,703,091)
(192,229)	-	(192,229)
(3,346,504)	-	(3,346,504)
(122,814)	-	(122,814)
<u>(11,357,674)</u>	<u>-</u>	<u>(11,357,674)</u>
-	(138,157)	(138,157)
<u>-</u>	<u>(138,157)</u>	<u>(138,157)</u>
(11,357,674)	(138,157)	(11,495,831)
5,532,867	-	5,532,867
1,537,996	-	1,537,996
5,720,714	122,614	5,843,328
412,764	4,397	417,161
92,736	-	92,736
481,521	-	481,521
<u>13,778,598</u>	<u>127,011</u>	<u>13,905,609</u>
2,420,924	(11,146)	2,409,778
<u>24,063,019</u>	<u>348,115</u>	<u>24,411,134</u>
<u>\$ 26,483,943</u>	<u>336,969</u>	<u>26,820,912</u>

**STATE OF NEW MEXICO
SIERRA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED June 30, 2025**

	General Fund 401	Grant Fund 500	Legislative Appropriations 502	US Department Treasury Fund 512
ASSETS				
<i>Current:</i>				
Cash and cash equivalents	\$ 8,672,628	1,357,014	-	2,256,105
Cash - restricted	608,520	-	-	-
Receivables				
Property tax receivable	343,488	-	-	-
Other taxes receivable	390,761	-	-	-
Due from other governments	30,000	-	-	-
Due from other funds	625,088	-	-	-
Prepaid expenses	198,968	-	-	-
<i>Total current assets</i>	<u>\$ 10,869,453</u>	<u>1,357,014</u>	<u>-</u>	<u>2,256,105</u>
LIABILITIES AND FUND BALANCE				
<i>Current liabilities:</i>				
Accounts payable	\$ 74,408	146,948	144,757	79,145
Accrued payroll liabilities	173,237	11,546	-	-
Interest payable	-	-	-	-
Due to other funds	-	165,750	436,276	-
Unearned revenues	-	-	-	-
<i>Total current liabilities</i>	<u>247,645</u>	<u>324,244</u>	<u>581,033</u>	<u>79,145</u>
DEFERRED INFLOWS				
Property taxes	295,120	-	-	-
<i>Total deferred inflows</i>	<u>295,120</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT)				
Nonspendable	198,968	-	-	-
Restricted				
Special revenue	-	1,032,770	-	2,176,960
Capital projects	-	-	-	-
Debt service	-	-	-	-
Subsequent years expenditures	1,811,096	-	-	-
Unassigned	8,316,624	-	(581,033)	-
<i>Total fund balance (deficit)</i>	<u>10,326,688</u>	<u>1,032,770</u>	<u>(581,033)</u>	<u>2,176,960</u>
<i>Total liabilities, deferred inflows, and fund balance (deficit)</i>	<u>\$ 10,869,453</u>	<u>1,357,014</u>	<u>-</u>	<u>2,256,105</u>

See Notes to Financial Statements

Correction Protection Fund 605	Flood Commission Fund 627	Nonmajor Governmental Funds	Total Governmental Funds
369,503	4,053,947	4,209,722	20,918,919
-	-	432,230	1,040,750
-	44,070	59,626	447,184
86,077	-	458,360	935,198
1,980	-	29,056	61,036
-	-	-	625,088
-	-	-	198,968
<u>457,560</u>	<u>4,098,017</u>	<u>5,188,994</u>	<u>24,227,143</u>
263,394	-	196,711	905,363
-	-	86,587	271,370
-	-	-	-
-	-	23,062	625,088
-	-	-	-
<u>263,394</u>	<u>-</u>	<u>306,360</u>	<u>1,801,821</u>
-	40,876	53,845	389,841
-	40,876	53,845	389,841
-	-	-	198,968
194,166	4,057,141	4,655,172	12,116,209
-	-	62,346	62,346
-	-	-	-
-	-	111,271	1,922,367
-	-	-	7,735,591
<u>194,166</u>	<u>4,057,141</u>	<u>4,828,789</u>	<u>22,035,481</u>
<u>457,560</u>	<u>4,098,017</u>	<u>5,188,994</u>	<u>24,227,143</u>

STATE OF NEW MEXICO
SIERRA COUNTY
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED June 30, 2025

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

Fund balances - total governmental funds	\$ 22,035,481
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	20,737,611
Defined benefit pension plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	1,928,152
Defined OPEB plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	429,656
Other long-term assets are not available to pay for current-period expenditures and therefore, are deferred in the funds:	
Property taxes	389,841
Long-term liabilities, are not due in the current period and, therefore, are not reported in the funds	
Net pension liability	(8,415,727)
Net OPEB liability	(1,093,688)
Accrued interest payable	(32,911)
Notes payable	(7,496,281)
Leases payable	(399,156)
Compensated absences	(375,796)
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(236,623)
Defined OPEB plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(986,616)</u>
Total net position	<u>\$ 26,483,943</u>

See Notes to Financial Statements

STATE OF NEW MEXICO
SIERRA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED June 30, 2025

	General Fund 401	Grant Fund 500	Legislative Appropriations 502	US Department Treasury Fund 512
<i>Revenues:</i>				
Intergovernmental:				
Federal	\$ -	-	-	2,569,403
State	425,000	2,512,793	-	-
Local and state shared taxes	2,836,911	-	-	-
Property taxes	4,172,146	-	-	-
Payment in lieu of taxes	1,537,996	-	-	-
Licenses and permits	8,950	-	-	-
Charges for services	162,526	-	-	-
Investment earnings	329,530	-	-	-
Miscellaneous	171,658	-	-	-
Total revenues	9,644,717	2,512,793	-	2,569,403
<i>Expenditures:</i>				
Current				
General government	2,724,105	225,354	-	356,374
Public safety	3,355,383	59,243	-	-
Highways and streets	-	427,554	-	-
Culture and recreation	-	173,492	-	-
Health and welfare	-	758,739	-	-
Capital outlay	63,670	18,031	1,295,717	36,069
Debt service				
Principal	439,548	-	-	-
Interest	-	-	-	-
Total expenditures	6,582,706	1,662,413	1,295,717	392,443
Excess (deficiency) of revenues over expenditures	3,062,011	850,380	(1,295,717)	2,176,960
<i>Other financing sources (uses):</i>				
Proceeds from sale of capital assets	-	-	-	-
Leases	232,849	-	-	-
Transfers in	-	-	398,522	-
Transfers out	(2,944,924)	-	-	-
Total other financing sources (uses)	(2,712,075)	-	398,522	-
Net change in fund balances	349,936	850,380	(897,195)	2,176,960
Fund balances (deficit)- beginning of year	9,976,752	182,390	-	-
Restatement (Note 20)	-	-	316,162	-
Fund balances (deficit)- beginning of year Re	9,976,752	182,390	316,162	-
Fund balances (deficit) - end of year	\$ 10,326,688	1,032,770	(581,033)	2,176,960

See Notes to Financial Statements

Correction Protection Fund 605	Flood Commission Fund 627	Nonmajor Governmental Funds	Total Governmental Funds
-	-	32,311	2,601,714
114,384	-	2,237,245	5,289,422
446,476	-	2,437,327	5,720,714
-	478,470	749,755	5,400,371
-	-	-	1,537,996
-	-	-	8,950
63,581	-	605,930	832,037
-	83,326	(92)	412,764
848	-	309,015	481,521
<u>625,289</u>	<u>561,796</u>	<u>6,371,491</u>	<u>22,285,489</u>
-	-	552,667	3,858,500
1,989,295	-	2,549,660	7,953,581
-	4,757	1,665,188	2,097,499
-	-	18,737	192,229
-	149,346	2,392,231	3,300,316
-	-	354,383	1,767,870
-	-	605,831	1,045,379
-	-	3,377	3,377
<u>1,989,295</u>	<u>154,103</u>	<u>8,142,074</u>	<u>20,218,751</u>
<u>(1,364,006)</u>	<u>407,693</u>	<u>(1,770,583)</u>	<u>2,066,738</u>
-	-	92,736	92,736
-	-	-	232,849
1,255,920	-	2,014,851	3,669,293
-	-	(724,369)	(3,669,293)
<u>1,255,920</u>	<u>-</u>	<u>1,383,218</u>	<u>325,585</u>
(108,086)	407,693	(387,365)	2,392,323
-	3,649,448	5,834,568	19,643,158
302,252	-	(618,414)	-
<u>302,252</u>	<u>3,649,448</u>	<u>5,216,154</u>	<u>19,643,158</u>
<u>194,166</u>	<u>4,057,141</u>	<u>4,828,789</u>	<u>22,035,481</u>

See Notes to Financial Statements

**STATE OF NEW MEXICO
SIERRA COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED June 30, 2025**

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

Net change in fund balances - total governmental funds	\$ 2,392,323
Net pension expense	(589,158)
Net OPEB expense	351,011

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital expenditures	1,767,870
Loss on disposition	(517,919)
Depreciation expense	(1,635,543)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:

Change in unearned revenue related to the property taxes receivable	132,496
Increase in accrued compensated absences	(174,080)
Change in leases payable	10,919
Principal payments on notes and bonds	682,114
Change in accrued interest on long-term debt	<u>891</u>

Change in net position	<u><u>\$ 2,420,924</u></u>
------------------------	----------------------------

STATE OF NEW MEXICO
SIERRA COUNTY
GENERAL FUND (401)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED June 30, 2025

	Budgeted Amounts		Actual Amounts 401	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental:				
State	\$ 396,000	396,000	425,000	29,000
Local and state shared taxes	2,230,500	2,230,500	2,781,288	550,788
Property taxes	4,390,196	4,390,196	4,187,796	(202,400)
Payment in lieu of taxes	1,700,000	1,700,000	1,537,996	(162,004)
Licenses and permits	9,000	9,000	8,950	(50)
Charges for services	132,400	132,400	132,526	126
Investment earnings	2,500	2,500	329,530	327,030
Miscellaneous	116,690	116,440	147,113	30,673
Total revenues	8,977,286	8,977,036	9,550,199	542,490
Expenditures				
Current				
General government	2,865,810	2,927,953	2,785,307	142,646
Public safety	3,588,934	3,781,452	3,402,220	379,232
Capital outlay	57,750	22,202	22,178	24
Debt service				
Principal	520,691	512,778	441,232	71,546
Total expenditures	7,033,185	7,244,385	6,650,937	593,448
Excess (deficiency) of revenues over expenditures	1,944,101	1,732,651	2,899,262	1,166,611
Other financing sources (uses):				
Proceeds from sale	-	-	-	-
Transfers	(2,164,941)	(2,164,941)	(2,944,924)	(779,983)
Total other financing sources (uses)	(2,164,941)	(2,164,941)	(2,944,924)	(779,983)
Net changes in fund balances	\$ (220,840)	(432,290)	(45,662)	386,628
Reconciliation to GAAP basis:				
Adjustments to revenues			327,367	
Adjustments to expenditures			68,231	
Net Change in Fund Balances (GAAP Basis)			\$ 349,936	

STATE OF NEW MEXICO
SIERRA COUNTY
GRANT FUND (500)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
			500	
Revenues				
Intergovernmental:				
State	\$ 1,760,378	1,760,378	2,544,815	784,437
<i>Total revenues</i>	<u>1,760,378</u>	<u>1,760,378</u>	<u>2,555,379</u>	<u>795,001</u>
Expenditures				
Current				
General government	143,557	540,051	300,029	240,022
Public safety	356,836	1,154,852	304,150	850,702
Public works	788,821	788,821	427,554	361,267
Culture and recreation	136,000	262,468	154,140	108,328
Health and welfare	350,000	625,552	631,143	(5,591)
Capital outlay	-	18,000	18,031	(31)
<i>Total expenditures</i>	<u>1,775,214</u>	<u>3,389,744</u>	<u>1,835,047</u>	<u>1,554,697</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(14,836)</u>	<u>(1,629,366)</u>	<u>720,332</u>	<u>2,349,698</u>
Other financing sources (uses):				
Transfers	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	\$ <u>(14,836)</u>	<u>(1,629,366)</u>	<u>720,332</u>	<u>2,349,698</u>
<i>Reconciliation to GAAP basis:</i>				
Adjustments to revenues			(42,586)	
Adjustments to expenditures			<u>172,634</u>	
Net Change in Fund Balances (GAAP Basis)			\$ <u>850,380</u>	

STATE OF NEW MEXICO
SIERRA COUNTY
LEGISLATIVE APPROPRIATION FUND (502)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED June 30, 2025

	Budgeted Amounts		Actual Amounts 502	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental:				
State	\$ 2,342,160	2,342,160	699,239	(1,642,921)
<i>Total revenues</i>	<u>2,342,160</u>	<u>2,342,160</u>	<u>699,239</u>	<u>(1,642,921)</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	2,332,632	2,495,593	1,097,761	1,397,832
<i>Total expenditures</i>	<u>2,332,632</u>	<u>2,495,593</u>	<u>1,097,761</u>	<u>1,397,832</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>9,528</u>	<u>(153,433)</u>	<u>(398,522)</u>	<u>(245,089)</u>
Other financing sources (uses):				
Transfers	-	-	398,522	398,522
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>398,522</u>	<u>398,522</u>
Net changes in fund balances	\$ <u>9,528</u>	<u>(153,433)</u>	<u>-</u>	<u>153,433</u>
<i>Reconciliation to GAAP basis:</i>				
Adjustments to revenues			(699,239)	
Adjustments to expenditures			<u>(197,956)</u>	
Net Change in Fund Balances (GAAP Basis)			\$ <u>(897,195)</u>	

STATE OF NEW MEXICO
SIERRA COUNTY
US Department Treasury (512)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
			512	
Revenues				
Intergovernmental:				
Federal	\$ -	-	2,569,403	2,569,403
<i>Total revenues</i>	-	-	2,569,403	2,569,403
Expenditures				
Current				
General government	607,443	1,092,601	277,229	815,372
Capital outlay	262,414	216,756	36,069	180,687
<i>Total expenditures</i>	869,857	1,309,357	313,298	996,059
<i>Excess (deficiency) of revenues over expenditures</i>	(869,857)	(1,309,357)	2,256,105	3,565,462
Other financing sources (uses):				
Transfers	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
Net changes in fund balances	\$ (869,857)	(1,309,357)	2,256,105	3,565,462
<i>Reconciliation to GAAP basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(79,145)	
Net Change in Fund Balances (GAAP Basis)			\$ 2,176,960	

STATE OF NEW MEXICO
SIERRA COUNTY
Correction Protection (605)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
			605	
Revenues				
Intergovernmental:				
State	\$ 115,000	115,000	114,384	(616)
Local and state shared taxes	362,100	362,100	434,531	72,431
Charges for services	65,000	65,000	64,021	(979)
Miscellaneous	900	900	848	(52)
<i>Total revenues</i>	<u>542,100</u>	<u>542,100</u>	<u>613,784</u>	<u>70,836</u>
Expenditures				
Current				
Public safety	2,005,600	2,005,600	1,883,056	122,544
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>2,005,600</u>	<u>2,005,600</u>	<u>1,883,056</u>	<u>122,544</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,463,500)</u>	<u>(1,463,500)</u>	<u>(1,269,272)</u>	<u>194,228</u>
Other financing sources (uses):				
Transfers	1,100,000	1,100,000	1,255,920	155,920
<i>Total other financing sources (uses)</i>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,255,920</u>	<u>155,920</u>
Net changes in fund balances	\$ <u><u>(363,500)</u></u>	<u><u>(363,500)</u></u>	<u><u>(13,352)</u></u>	<u><u>350,148</u></u>
<i>Reconciliation to GAAP basis:</i>				
Adjustments to revenues			11,505	
Adjustments to expenditures			<u>(106,239)</u>	
Net Change in Fund Balances (GAAP Basis)			\$ <u><u>(108,086)</u></u>	

STATE OF NEW MEXICO
SIERRA COUNTY
FLOOD COMMISSION FUND (627)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED June 30, 2025

	Budgeted Amounts		Actual Amounts 627	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental:				
Property taxes	\$ 491,000	491,000	481,731	(9,269)
Investment earnings	87,100	87,100	83,326	(3,774)
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>578,100</u>	<u>578,100</u>	<u>565,057</u>	<u>(13,043)</u>
Expenditures				
Current				
General government	-	-	-	-
Public works	80,000	80,000	4,757	75,243
Health and welfare	273,100	273,100	167,016	106,084
Capital outlay	225,000	225,000	-	225,000
<i>Total expenditures</i>	<u>578,100</u>	<u>578,100</u>	<u>171,773</u>	<u>406,327</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>393,284</u>	<u>393,284</u>
Other financing sources (uses):				
Transfers	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	<u>\$ -</u>	<u>-</u>	<u>393,284</u>	<u>393,284</u>
<i>Reconciliation to GAAP basis:</i>				
Adjustments to revenues			(3,261)	
Adjustments to expenditures			17,670	
Net Change in Fund Balances (GAAP Basis)			<u>\$ 407,693</u>	

STATE OF NEW MEXICO
SIERRA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUND
June 30, 2025

	Solid Waste Fund 405
ASSETS	
<i>Current:</i>	
Cash and cash equivalents	\$ 23,931
Investments - restricted	158,559
Accounts receivable, net	<u>27,182</u>
<i>Total current assets</i>	<u>209,672</u>
<i>Noncurrent assets:</i>	
Land and land improvements	300,000
Capital assets, net accumulated depreciation	<u>-</u>
<i>Total noncurrent assets</i>	<u>300,000</u>
<i>Total assets</i>	\$ <u><u>509,672</u></u>
LIABILITIES	
<i>Current liabilities:</i>	
Accounts payable	\$ -
Accrued payroll liabilities	<u>2,358</u>
<i>Total current liabilities</i>	<u>2,358</u>
<i>Noncurrent liabilities:</i>	
Landfill closure liability	<u>170,345</u>
<i>Total noncurrent liabilities</i>	<u>170,345</u>
<i>Total liabilities</i>	<u>172,703</u>
NET POSITION	
Net investment in capital assets	300,000
Unrestricted	<u>36,969</u>
<i>Total net position</i>	<u>336,969</u>
<i>Total liabilities, deferred inflows, and net position</i>	\$ <u><u>509,672</u></u>

STATE OF NEW MEXICO
SIERRA COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED June 30, 2025

	Solid Waste Fund 405
Operating Revenues	
Charges for services	\$ 16,734
Other revenue	14
<i>Total operating revenues</i>	<u>16,748</u>
Operating Expenses	
Personnel - salaries and wages	47,898
Personnel services - employee benefits	8,907
Professional and contract services	59,947
Repairs and maintenance	5,746
Other operating expenses	32,407
Depreciation	-
<i>Total operating expenses</i>	<u>154,905</u>
<i>Operating income (loss)</i>	<u>(138,157)</u>
Non-operating revenues (expenses)	
Gross receipts tax	122,614
Loss on sale of property	-
Interest income	4,397
<i>Total non-operating revenues (expenses)</i>	<u>127,011</u>
<i>Income (loss) before transfers</i>	<u>(11,146)</u>
Transfers in	8,500
Transfers out	(8,500)
<i>Total transfers in (out)</i>	<u>-</u>
Change in net position	(11,146)
Beginning net position	<u>348,115</u>
Net position-end of the year	<u>\$ 336,969</u>

**STATE OF NEW MEXICO
SIERRA COUNTY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED June 30, 2025**

	Solid Waste Fund 405
<i>Cash flows from operating activities</i>	
Receipts from customers	\$ 7,801
Payments to employees	56,805
Payments to suppliers	<u>(217,185)</u>
<i>Net cash provided (used) by operating activities</i>	<u>(152,579)</u>
<i>Cash flows from noncapital financing activities</i>	
Tax revenues	122,614
Loss on sale of property	-
Transfers from other funds	8,500
Transfers to other funds	<u>(8,500)</u>
<i>Net cash provided by noncapital financing activities</i>	<u>122,614</u>
<i>Cash flows from investing activities</i>	
Interest income	<u>4,397</u>
<i>Net cash provided by investing activities</i>	<u>4,397</u>
<i>Net (decrease) increase in cash and cash equivalents</i>	(25,568)
Cash and cash equivalents - beginning of year	<u>208,058</u>
Cash and cash equivalents - end of year	<u><u>\$ 182,490</u></u>
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</i>	
Operating income (loss)	(138,157)
Noncash items	
Depreciation Expense	-
Landfill post-closure cost	(6,231)
Loss on disposal of fixed assets	-
Changes in assets and liabilities	
Accounts receivable	(8,947)
Accounts payable	-
Accrued expenses	<u>756</u>
<i>Net cash provided (used) by operating activities</i>	<u><u>\$ (152,579)</u></u>

STATE OF NEW MEXICO
SIERRA COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2025

	Custodial Funds
	<u> </u>
ASSETS	
Cash and cash equivalents	\$ 269,507
Receivables - property tax	410,445
Receivables - other taxes	<u> 0</u>
<i>Total assets</i>	\$ <u><u> 679,952</u></u>
LIABILITIES	
Due to other governments	\$ <u> 410,445</u>
<i>Total liabilities</i>	410,445
NET POSITION	
Net Position	<u> 269,507</u>
<i>Total liabilities and net position</i>	\$ <u><u> 679,952</u></u>

STATE OF NEW MEXICO
SIERRA COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITIONS
FIDUCIARY FUNDS
FOR THE YEAR ENDED June 30, 2025

	<u>Custodial Funds</u>
Additions	
Property tax collections for other governments	\$ 5,015,278
Gross receipts tax collections for other governments	<u>581,487</u>
<i>Total additions</i>	<u>5,596,765</u>
Deductions	
Payments of property tax to other governments	5,211,137
Payments of sales tax to other governments	202,213
Administrative costs of sales tax	29,758
Disbursements to others	<u>197,577</u>
<i>Total deductions</i>	<u>5,640,685</u>
<i>Net increase (decrease) in fiduciary net position</i>	(43,920)
Net positions, beginning	<u>313,427</u>
Net position, ending	\$ <u><u>269,507</u></u>

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Sierra County (the "County") is a political sub-division of the State of New Mexico established in 1884 under the provisions of Section 4-5-1 of NMSA, 1978 compilation and regulated by the constitution of the State of New Mexico. The County operates under a Board of County Commissioners-manager form of government and provides the following services as authorized by public law: public safety (sheriff, fire, emergency medical, etc.), roads, health and social services, recreation, sanitation, planning and zoning, property assessment, tax collection and general administrative services.

Sierra County is a body politic and corporate under the name and form of government selected by its qualified electors. The County may:

- Sue or be sued;
- Enter into contracts and leases;
- Acquire and hold property, both real and personal;
- Have common seal, which may be altered at pleasure;
- Exercise such other privileges that are incident to corporations of like character or degree that are not inconsistent with the laws of New Mexico
- Protect generally the property of its County and its inhabitants;
- Preserve peace and order within the County; and
- Establish rates for services provided by the County utilities and revenue-producing projects, including amounts which the governing body determines to be reasonable in the operation of similar facilities.

This summary of significant accounting policies of the County is presented to assist in the understanding of the County's financial statements. The financial statements and notes are the representation of the County's management who is responsible for their integrity and objectivity. The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No.14, as amended by GASB Statement No. 39, GASB Statement No. 61, GASB Statement No. 80, GASB No. 90 as well as other applicable GASB statements. Blended component units, although legally separate entities, are in substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The basic (but not the only) criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity. Based upon the application of these criteria, the County does have the following component units that are required to be reported under GASB Statement 14 as amended by GASB Statements No. 39, No. 61, No. 80, and No. 90 as well as other applicable GASB Statements.

Certain component units, despite being legally separate from the County, are reported as if they were part of the County, because in addition to the County being financially accountable for them, they provide services exclusively to the County. The blended component unit, which is reported as Governmental Fund, is as follows:

- Dispatch activity is captured under funds 606 and 634; those funds are used for activities related with to faster responses in case of emergency performed by Sierra County Regional Dispatch Authority.

Government-wide and fund financial statements

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report, except for County fiduciary funds, information on all of the activities of the County. The effect of interfund transfers and other internal activity has been removed from the government-wide statements but continues to be reflected on the fund statements. *Governmental Activities* are supported mainly by taxes and intergovernmental revenues and are reported separately from the *business-type activities*, which are supported by fees and charges for services provided.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide and fund financial statements (Continued)

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

Separate fund financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Projects, Debt Service and Permanent funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented within Combining and Individual Fund Statements and Schedules.

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*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when all applicable eligibility requirements imposed by the provider are met. Derived tax revenues are recognized when the underlying exchange transaction takes place.

Governmental fund-level financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as unearned revenue. Those revenues susceptible to accrual include interest revenues, franchise taxes, gross receipts taxes, charges for services, and grants from other governments.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured, and payment is due.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, subject to

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting, and financial statement presentation (Continued)

the availability criterion. Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place, and the revenues are measurable and available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met, subject to the availability criterion. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the County's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County's general revenues. Program revenues are categorized as (a) charges for services, which includes revenues collected for fees and use of County facilities, etc. (b) program-specific operating grants, which includes revenues received from state and federal sources to be used as specified within each program grant agreement, and (c) program-specific capital grants and contributions, which include revenues from federal and state sources to be used for capital projects. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

The County reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The County does not currently employ indirect cost allocation systems. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

The County reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position. The County reports deferred inflows of resources in the government wide financial statements for inflows received, but not recognized as revenue until future years subject to time restrictions. In the governmental funds, the County recognizes deferred inflows of resources for property taxes and time restricted grants that are not considered available.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Under the requirements of GASB Statement No. 34, the County is required to present certain of its governmental funds as major based upon certain criteria. The major funds presented in the fund financial statements includes the following, which includes funds that were not required to be presented as major but were at the discretion of management:

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

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting, and financial statement presentation (Continued)

The *Grants Fund* accounts for grant funding received by the County for various uses.

The *Legislative Appropriations Fund* used to monitor and track the County funding from the State of New Mexico.

The *US Department Treasury Fund* accounts for funds received from Section 605 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021. Local Assistance and Tribal Consistency Fund (LATCF) provides funding for payment by Treasury to eligible revenue sharing counties and eligible Tribal governments across fiscal years 2022 and 2023 for revenue enhancement.

The *Correction Fund* to account for fees assessed for the housing of prisoners and is used for maintenance of the County jail (Section 35-14-11 NMSA, 1978).

The *Flood Commission Fund* accounts for taxes levied on property in Sierra County to establish the Office of County Flood Commissioner as authorized in Section 4-50-1 NMSA 1978 and County Resolution 88-069.

Proprietary fund:

The *Solid Waste Fund* accounts for the provision of garbage and refuse removal services to the residents of the County. Activities necessary to provide such services are accounted for in this fund.

Fiduciary funds:

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Sierra County's own programs. The statements of fiduciary activities are presented using the economic resources measurement focus and the accrual basis of accounting. The statement of fiduciary net position reports assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position of custodial funds. The statement of changes in fiduciary net position is used to report additions and deductions from the County's custodial funds. The County has no pension, employee benefit trust funds, investment trust funds, or private-purpose funds.

The County's fiduciary funds (custodial funds) are used to account for the collection and payment of property taxes and special fees to other governmental agencies. In addition, the custodial funds will track and account for items held for Sierra Vista Hospital obtained from levying taxes on taxpayers.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information

Budgets are adopted on the cash basis, which is not in accordance with accounting principles generally accepted in the United States of America.

1. Prior to June 1, the County submits a proposed budget to the Local Government Division of the DFA.
2. The Local Government Division shall:
 - a. Examine each proposed budget, and on or before July 1 of each year, approve and certify for the County an operating budget for use pending approval of a final budget;
 - b. Hold public hearings on proposed budgets;
 - c. Make such corrections, revisions, and amendments to proposed budgets as may be necessary to meet the requirements of law;
 - d. Certify a final budget for the County prior to the first Monday of September of each year. Such budgets, when approved, shall be binding upon all officials of the State;
 - e. Upon the approval of the director of the DFA, authorize the transfer of funds from one budget item to another when such transfer is requested, and an emergency condition exists meriting such transfer and such transfer is not prohibited by law. In case of emergency necessitating the expenditure for item or items not provided for in the budget, upon approval of the director of the DFA, the budget may be revised to authorize such expenditures;
 - f. With written approval of the director of the DFA, increase the total budget of the County in the event the County undertakes an activity, service, project or construction program which was not contemplated at the time of the final budget was adopted and approved and which activity, service, project or construction program will produce sufficient revenue to cover such increase in the budget or the County has surplus funds on hand not necessary to meet the expenditures provided for in the budget with which to cover such increase in the budget;
 - g. Supervise the disbursement of funds to the end that expenditures will not be made in excess of budgeted items or for items not budgeted and that there will not be illegal expenditures;
 - h. Prescribe the form for all budgets, books, records, and accounts for the County; and
 - i. With the approval of the director of the DFA, make rules and regulations relating to budgets, records, reports, handling, and disbursement of public funds, or in any matter relating to the financial affairs of the County.
3. The County Manager is authorized to transfer budgeted amounts between departments within any fund.
4. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

5. Budgets for the General, Special Revenue, Debt Service, and Capital Projects Fund are adopted on a basis inconsistent with GAAP. Budgetary and actual comparisons presented for these funds in this report are on the non-GAAP (cash) budgetary basis.
6. Budgeted amounts are as originally adopted, or as amended by the County Commissioners and approved by the DFA.
7. The level of classification detail in which expenditures may not legally exceed appropriations for budget is at the fund level.

Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity date within twelve months of the date acquired by the County.

State statutes authorize the County to invest in Certificates of Deposit, obligations of the U.S. Government, and the State Treasurer's Local Government Investment Pool (LGIP).

Investments for the County are reported at fair value. The LGIP operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

In accordance with Section 6-10-17, NMSA, 1978 Compilation, the County is required to collateralize an amount equal to one-half of the public money in excess of insured funds at each financial institution. Deposits in overnight repurchase agreements are required to be covered by pledged collateral equal to 50% of the deposit. All of the County's depositories were in compliance with collateral requirements.

Receivables and Payables

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time eligibility requirements established by the provider have been met. Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectible amounts.

Lending or borrowing between funds is reflected as "due to or due from" (current portion) or "advances to/from other funds" (non-current). 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. Interfund activity reflected in "due to or due from" is eliminated on the government-wide statements.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory

The County's method of accounting for inventory is the consumption method. Under the consumption approach, the government reports inventories they purchase as an asset and defer the recognition of the expenditures until the period in which the inventories are actually consumed. Inventory is valued at lower of cost or market value. The lower of cost or market value of purchased supplies and materials is recorded as an expenditure at the time individual inventory items are consumed.

Prepaid Expenses

Prepaid expenses include insurance and contract payments to vendors which reflects costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide financial statements and the governmental fund financial statements.

Restricted Assets

Restricted assets consist of those funds expendable for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended. Debt service cash is restricted for future debt payments.

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, software, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements.

Capital assets are defined by the government, per Section 12-6-10 NMSA 1978, as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The County was a phase III government for purposes of implementing GASB 34 and therefore was not required to include the historical cost of infrastructure assets retroactive to 1980.

Since the implementation of GASB 34, the County includes infrastructure in its capital assets. Information Technology Equipment including software is being capitalized and included in furniture, fixtures, and equipment in accordance with NMAC 2.2.20.1.9 C (5). Additionally, the County has elected to include infrastructure assets retroactive to 1980.

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

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. No interest was included as part of the cost of capital assets under construction.

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

Assets	Years
Improvements	40-45
Buildings	40-45
Infrastructure	20-40
Machinery and equipment	5-10
Vehicles	5

Accrued Expenses

Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2025, along with applicable PERA, FICA, Retiree Health Care contributions, and Medicare payable.

Compensated Absences

A liability for unused vacation and sick time for all full-time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences:

- 1) Leave or compensation is attributable to services already rendered.
- 2) Leave or compensation is not contingent on a specific event (such as illness)

Per GASB Interpretation No. 6, liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e., are due for payment). Compensated absences are accrued in the government-wide statements.

Qualified employees are entitled to accumulate annual leave according to a graduated annual leave schedule. Depending on the length of service, employees may accrue 15 to 18 days per year. Annual leave may be accumulated from year to year up to a maximum of 30 days. Annual leave balances in excess of 30 days as of December 31 of any calendar year will be lost. The employee or the employee's estate will be paid for each day of the unused annual leave at the time of the employee's voluntary or involuntary termination, retirement, death, or total disability up to a maximum of 30 days plus the number of days accrued and unused during the current calendar year.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (continued)

Qualified employees are entitled to accumulate sick leave at a rate of 12 days per year. There is an accrual limitation of 75 hours. Upon separation of retirement of an employee who has served five or more years, the County shall pay employee a sum equal to 25% of the value of the accumulated and unused sick leave, based on his/her average rate of pay for the preceding 12 months. Part-time employees accrue sick leave on a pro-rata basis. Casual and temporary employees do not accrue sick leave.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. In prior years, substantially all of the related expenditures have been liquidated by the general fund. Amounts of vested or accumulated vacation leave that is not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net position.

Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under the governmental activities statement of net position.

Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, or the straight-line method if the difference is inconsequential. Bonds payable are reported net of the applicable bond premium or discount. For fund financial reporting, bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Net Position

Net position includes net investment in capital assets; restricted net position; and unrestricted net position. Net investment in capital assets, consist of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position are balances with constraints placed on their use that are either externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. A further classification of restricted net position exists for those balances included in permanent endowments or permanent fund principal amounts. These net balances are classified as either expendable or nonexpendable. Nonexpendable net position includes those that are required to be retained in perpetuity.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position (continued)

Unrestricted net position consists of net balances that do not meet the definition of "restricted" or "invested in capital assets."

Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund, for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring and non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Restricted Assets

Restricted assets are assets which have third-party limitations on their use. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

1. **Non-spendable Fund Balance:** Non-spendable fund balance shall mean the portion of the gross fund balance that is not expendable (such as inventories or fixed assets) or is legally marked for a specific use.
2. **Restricted Fund Balance:** Restricted fund balance shall include amounts constrained to a specific purpose by the provider, such as a grantor.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification (Continued)

3. **Committed Fund Balance:** Committed fund balance shall mean that portion of the fund balance that is constrained to a specific purpose by the Sierra County Board of Commissioners.
4. **Assigned Fund Balance:** Assigned fund balance shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Sierra County Manager or designee. Such assignment may change and may never be budgeted or may result in expenditures in future periods of time.
5. **Unassigned Fund Balance:** Unassigned fund balance shall include amounts available for any legal purpose. The unassigned fund balance shall be the difference between the total fund balance and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance.

The County would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Deferred Inflows and Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item that qualifies for reporting in this category on the government-wide statement of net position. It is the County's contributions subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period. This will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has four items, of which one item, deferred property taxes, arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, deferred property taxes, is reported only in the governmental funds balance sheet. Grants restricted by time are reported in the government-wide statement of net position and in the governmental funds financial statements. Net difference between projected and actual investment earnings on pension plan investments and the change of assumptions related to the pension plan are also deferred inflows. These amounts will be amortized and recognized in future years.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Minimum Fund Balance Policy

The County's policy for maintaining a minimum amount of fund balance for operations is to minimize any sudden and unplanned discontinuity to programs and operations and for unforeseen contingencies. At a minimum, the budget shall ensure that the County holds cash reserves of 3/12th the General Fund expenditures and a cash reserve of 1/12th the Road Special Revenue Fund expenditures. The County presented minimum fund balance on the governmental funds balance sheet in the amount of \$1,811,096 for General Fund and \$111,271 for Road fund for the year ending June 30, 2025.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Pensions

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

Postemployment Benefits Other Than Pensions (OPEB).

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Mexico Retiree Health Care Authority (NMRHCA) and additions to and deductions from NMRHCA's fiduciary net position have been determined on the same basis as they are reported by NMRHCA. For this purpose, NMRHCA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Budgetary Information

Annual budgets of the County are prepared prior to June 1st and must be approved by resolution of the County Commissioners and submitted to the Department of Finance and Administration for State approval. Once the budget has been formally approved, any amendments must also be approved by the County Commissioners and the Department of Finance and Administration. A separate budget is prepared for each fund. Line items within each budget may be over-expended; however, it is not legally permissible to over-expend any budget at the fund level.

These budgets are prepared on a non-GAAP cash budgetary basis. Budgetary basis expenditures exclude encumbrances. The budget secures appropriation of funds for only one year. Carryover funds must be re-appropriated in the budget of the subsequent fiscal year.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Budgetary Information (Continued)

The budgetary information presented in these financial statements has been amended by County Commissioners in accordance with the above procedures.

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

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity, and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2025 is presented. Reconciliations between the Non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

NOTE 3. DEPOSITS AND INVESTMENTS

State statutes authorize the investment of County funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. All invested funds of the County properly followed State investment requirements as of June 30, 2025.

Deposits of funds may be made in interest or non-interest-bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the County. Deposits may be made to the extent that they are insured by an agency of the United States or collateralized as required by statute. The financial institution must provide pledge collateral for 50% of the deposit amount in excess of the deposit insurance.

The rate of interest in non-demand interest bearing accounts shall be set by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States treasury bills of the same maturity on the day of deposit.

Excess funds may be temporarily invested in securities which are issued by the State or by the United States government, or by their departments or agencies, and which are either direct obligations of the State of the United States or are backed by the full faith and credit of those governments.

The collateral pledged is listed on the Schedule of Pledged Collateral in this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by an agency, district, or political subdivision of the State of New Mexico.

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk, other than following state statutes as set forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2025, \$15,639,648 of the County’s bank balances of \$16,327,728 were exposed to custodial credit risk. \$9,442,873 was collateralized by securities held by the pledging bank’s trust department, not in the County’s name, and \$6,196,775 was uninsured and uncollateralized.

	Citizens Bank	First Savings Bank	Total
Amount of deposits	\$ 16,139,648	187,630	16,327,728
Less: FDIC coverage	<u>(500,000)</u>	<u>(187,630)</u>	<u>(687,630)</u>
Total uninsured public funds	<u>15,639,648</u>	<u>-</u>	<u>15,639,648</u>
Collateral requirement (50% of uninsured public funds)	7,819,824	-	7,819,824
Pledged collateral	<u>9,442,873</u>	<u>-</u>	<u>9,442,873</u>
Over (under) collateralized	\$ <u>1,623,049</u>	<u>-</u>	<u>1,623,049</u>

Deposits with the New Mexico Finance Authority. The County has \$1,040,750 on deposit with the New Mexico Finance Authority which is a State Agency that has its funds deposited with the New Mexico State Treasurer. The New Mexico State Treasurer is authorized to invest the short-term investment funds, with the advice and consent of the State Board of Finance, in accordance with Sections 6-10-10 I through 6-10- 10 P and Sections 6-10-10.1 A and E, NMSA 1978. These funds are not subject to the collateralization requirements.

Investments. The County invests in the New MexiGROW Local Government Investment Pool’s (LGIP) in an effort to distribute their interest-bearing accounts among various entities. The (LGIP) investments are valued at fair value based on quoted market prices as of the valuation date. The LGIP is not SEC registered. The New Mexico State Treasurer is authorized to invest the short-term investment funds, with the advice and consent of the State Board of Finance, in accordance with Sections 6-10-10 I through 6-10-10 P and Sections 6-10-10.1 A and E, NMSA 1978. The pool does not have unit shares. Per Section 6-10-10.1F, NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the fund amounts were invested. Participation in the LGIP is voluntary.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

The County’s investments in LGIP at June 30, 2025 include the following:

<u>Investments</u>	<u>Rated</u>	<u>Weighted Average Maturity (R)</u>	<u>Weighted Average Maturity (F)</u>	<u>Fair Market Value</u>
LGIP	*AAAm	25 days	71 days	\$ 5,350,537

**Based off Standard & Poor’s rating*

Interest Rate Risk – Investments. The County’s policy related to interest rate risk with investments is to comply with the state as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

Concentration of Credit Risk – Investments. For an investment, concentration credit risk is when any one issuer is 5% or more of the investment portfolio of the County. The investments in the New MexiGROW LGIP represent 69% of the investment portfolio. The County’s policy related to concentration credit risk is to comply with the state statute as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

GASB Statement No. 72 requires investment to be presented at fair value. This statement provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described as follows:

Basis of Fair Value Measurement

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Basis of Fair Value Measurement (Continued)

The following table sets forth by level, within the fair value hierarchy, the County’s assets that had a fair value as of June 30, 2025:

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

		<u>Investment Assets at Fair Value as of June 30, 2025</u>			
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
LGIP	\$	5,350,537	-	-	\$ 5,350,537

NOTE 4. PROPERTY TAXES

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments, November 10th, and April 10th. The taxes become delinquent in December of the year in which the tax bill was prepared and mailed, and in May of the following year. Fund financial statements are kept on a modified accrual basis of accounting. Hence, accounting principles generally accepted in the United States of America require recognition of property taxes when they are considered both measurable and available for the fund financial statements. Therefore, the delinquent property taxes are not recorded as revenue in the fund financial statements until they become both "measurable" and "available" to finance expenditures of the fiscal period.

Government-wide financial statements are kept on a full accrual basis of accounting. Hence, accounting principles generally accepted in the United States of America require recognition of property taxes when the taxes are levied. The delinquent property taxes are recorded as revenue in the government-wide financial statements in the period of levy.

NOTE 5. OTHER RECEIVABLES

Receivables at June 30, 2025 are considered to be fully collectible and are composed as follows:

Governmental Activities

	<u>Other Receivables</u>	<u>Property Taxes</u>	<u>Other Taxes</u>	<u>Total</u>
General Fund	\$ 30,000	343,488	390,761	764,249
Hospital GRT	-	59,626	136,431	196,057
Road	-	-	70,689	70,689
Mental Health	-	-	6,598	6,598
County Indigent	-	-	94,212	94,212
Correction	1,980	-	86,077	88,057
Emergency Communication	19,056	-	148,780	167,836
EMS Communications	10,000	-	1,650	11,650
Flood Commissions	-	44,070	-	44,070
Net Receivables	\$ <u>61,036</u>	<u>447,184</u>	<u>935,198</u>	<u>1,443,418</u>

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 5. OTHER RECEIVABLES (CONTINUED)

Receivables for business type activities are as follows:

	<u>Other Taxes</u>	<u>Total</u>
Solid Waste Fund	\$ 27,182	27,182
Less: Allowance for uncollectable	<u>-</u>	<u>-</u>
Net Receivables	<u>\$ 27,182</u>	<u>27,182</u>

NOTE 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

In the fund financial statements, total cash and investments are reported in the general fund. Cash in other governmental funds is reported as “due from other funds” (or as “due to other funds” in the case of a fund overdraft) with a corresponding amount in the general fund. The County recorded interfund transfers to reflect activity occurring between funds.

Net operating transfers, made to close out funds and to supplement other funding sources in the normal course of operations, were as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>
Major Funds		
General Fund	\$ 2,944,924	-
Legislative appropriations	-	398,522
Correction Protection	-	1,255,920
Nonmajor governmental funds	724,369	2,014,851
Solid Waste Fund	8,500	8,500
	<u>\$ 3,677,793</u>	<u>3,677,793</u>

The County recorded interfund receivables/payables to reflect temporary loans between funds. The purpose of the loans was to cover cash shortages until grant reimbursements or other funding measures could be obtained. All interfund receivables/payables are expected to be repaid within one year. The County had the following interfund receivables/payables at June 30, 2025:

	<u>Due From</u>	<u>Due To</u>
Major Funds		
General fund	\$ 625,088	-
Grant fund	-	165,750
Legislative Appropriations	-	436,276
Nonmajor governmental funds	-	23,062
	<u>\$ 625,088</u>	<u>625,088</u>

These interfund receivables and payables are eliminated in the government-wide financial statements.

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7. CHANGES IN CAPITAL ASSETS

Governmental activities:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets, not depreciated:				
Land	\$ 3,055,873	-	-	3,055,873
Construction in progress	185,163	838,002	-	1,023,165
Total capital assets, not depreciated	3,241,036	838,002	-	4,079,038
Capital assets, depreciated:				
Right of Use Leases - Equipment	-	232,849		232,849
Buildings and improvements	15,909,803	255,424	-	16,165,227
Vehicles, machinery, and equipment	11,021,731	441,595	(1,295,436)	10,167,890
Infrastructure	20,145,823	-	-	20,145,823
Total capital assets, depreciated	47,077,357	929,868	(1,295,436)	46,711,789
Accumulated depreciation:				
Right of Use Leases - Equipment	-	(46,572)		(46,572)
Buildings and improvements	(6,121,311)	(552,931)	-	(6,674,242)
Vehicles, machinery, and equipment	(6,840,607)	(874,130)	777,517	(6,937,220)
Infrastructure	(16,233,272)	(161,910)	-	(16,395,182)
Total accumulated depreciation	(29,195,190)	(1,635,543)	777,517	(30,053,216)
Total capital assets, depreciated net	\$ 21,123,203	132,327	(517,919)	20,737,611

Depreciation expense for the year ended June 30, 2025, was charged to the following functions and funds:

General Government	\$ 447,673
Public Works	736,388
Public Safety	451,483
Total depreciation expense: governmental activities	\$ 1,635,543

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7. CHANGES IN CAPITAL ASSETS (Continued)

Business type activities:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets, not depreciated:				
Land	\$ 300,000	-	-	300,000
Total capital assets, not depreciated	300,000	-	-	300,000
Capital assets, depreciated:				
Vehicles, machinery, and equipment	271,826	-	-	271,826
Total capital assets, depreciated	271,826	-	-	271,826
Accumulated depreciation:				
Vehicles, machinery, and equipment	(271,826)	-	-	(271,826)
Total accumulated depreciation	(271,826)	-	-	(271,826)
Total capital assets being depreciated	-	-	-	-
Total capital assets, depreciated net	\$ 300,000	-	-	300,000

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8. LONG-TERM DEBT

During the year ended June 30, 2025, the following changes occurred in long-term debt reported in the government-wide statement of net position:

	June 30, 2024	Additions	Deletions	June 30, 2025	Due Within One Year
Governmental funds debt					
Notes payable	\$ 7,631,999	-	(607,186)	7,024,813	618,977
RHCA buy-in payable	546,396	-	(74,928)	471,468	80,745
Lease payable	410,135	232,849	(243,828)	399,156	211,126
Total	\$ 8,588,530	232,849	(925,942)	7,895,437	910,848
Business-type funds debt					
Landfill liability	\$ 176,576	-	(6,231)	170,345	-

NMRHCA Buy-In Payable

On May 17, 2017, the Sierra County Commissioners passed Ordinance No. 17-011 approving participation in the Retiree Health Care Plan. According to Section 2.81.10.8 of the Retiree Health Care Act the County must pay the applicable surplus-amount contribution for each NMRHCA fiscal year beginning with FY19 through the fiscal year in which the employer is accepted in NMRHCA program. The County chose to pay the surplus amount contribution over an extended period of time. According with 2 NMAC 81.10, the employers that elect to pay the surplus amount contribution over time, shall have no more than 13 years to complete such payments. Interest in the amount of seven and one-half percent (7.5%) per annum shall accrue and be charged on all surplus amount contribution amounts not paid within 30 days of the employer's acceptance into the program. The NMRHCA provided the County with a payment schedule of monthly principal/interest payments.

Beginning in July 1, 2017 the County (employer) and the employees began contributing to the RHCA plan at the required percentages of 2% and 1% respectively.

The County has the following buy-in program (loan) with NMRHCA:

Description	Issue Date	Maturity Date	Original Issue	Outstanding	Rates
NMRHCA Buy-in Loan	7/1/2017	6/1/2030	\$ 939,677	471,468	7.50%

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8. LONG-TERM DEBT (Continued)

NMRHCA Buy-In Payable (Continued)

Future payment requirements on the NMRHCA buy-in are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2026	80,745	32,622	113,367
2027	87,013	26,354	113,367
2029	93,768	19,598	113,366
2030	101,048	12,319	113,367
2031	108,894	4,474	113,368
Total	\$ 471,468	95,367	566,835

The buy-in amount paid for July 1, 2023, through June 30, 2025 was \$74,928 for principal payments and \$38,439 for interest.

Long-Term Notes-NMFA

The County entered into several loan agreements with the New Mexico Finance Authority, wherein the County pledged revenue derived from New Mexico Fire Protection Allotments to cover debt service. This revenue is subject to intercept agreements.

#	Description	Issue Date	Maturity Date	Original Issue	Outstanding	Interest Rates
1	Poverty Creek VFD (NMFA #15)	10/20/2008	5/1/2031	\$ 399,379	147,428	4.03%
2	Monticello FD (NMFA #16)	3/18/2009	5/1/2029	438,147	114,311	3.58%
3	Arrey Derry - Fire truck loan (NMFA #21)	1/1/2013	5/1/2028	161,210	94,737	1.95%
4	Detention Refinance #13 (NMFA #23)	7/21/2017	5/1/2032	3,680,424	1,883,058	1.15%
5	PPRF 4774	11/30/2018	5/1/2042	3,376,199	2,676,167	2.10%
6	PPRF 5006	10/25/2019	5/1/2037	2,157,941	1,535,941	1.10%
7	PPRF 5391/Dispatch	1/22/2022	5/1/2035	648,695	461,033	0.26%
8	PPRF 5656-2023 Equipment Loan	2/18/2023	5/1/2032	158,260	112,138	1.03%
				\$ 11,586,418	7,024,813	

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8. LONG-TERM DEBT (CONTINUED)

Long-Term Notes-NMFA (Continued)

The County's long-term notes consist of the following:

1. NMFA #15 - During the year ended June 30, 2009, the County received approval for a loan from the New Mexico Finance Authority in the amount of \$399,379, at 4.109% blended interest rate, to plan, design, equip, furnish, and construct a new main station for the Poverty Creek Volunteer Fire Department. Pledged revenues of the County's Fire Protection Funds are intercepted by the New Mexico Finance Authority beginning in fiscal year 2014. The loan matures on May 1, 2031.
2. NMFA #16 - During the year ended June 30, 2009, the County received approval for a loan from NMFA in the amount of \$438,147, at 3.713% blended interest rate, to plan, design, equip, furnish, and construct a new fire station to be used by the Monticello Fire Department. Pledged revenues of the County's Fire Protection Funds are used for this loan. The loan matures on May 1, 2029.
3. NMFA #21 - During the year ended June 30, 2013, the County received approval for a loan from NMFA in the amount of \$161,210, at 2.8567% blended interest rate, for purchasing a Class A fire pumper for use by the Arrey/Derry Volunteer Fire Department. Pledged revenues of the County's State Fire Protection are used for this loan. The loan matures on May 1, 2028.
4. NMFA #23 - During the year ended June 30, 2018, the County received approval for a loan from NMFA in the amount of \$3,680,424, at 2.3117% blended interest rate, to refund loan #13 dated August 31, 2007, with outstanding principal of \$2,129,858. Pledged revenues of the County's Equalization Distribution are used for this loan. The loan matures on May 1, 2032.
5. NMFA PPRF-4774 – During the year ending June 30, 2019, the County received approval for a loan from NMFA in the amount of \$3,376,199, at 3.6447% blended interest rate, to refund and decrease loan #20 dated June 30, 2013, with outstanding principal of \$2,792,235. The original loan #20 was for construction of a new emergency room and general renovations to Sierra Vista Hospital. Pledged revenues of the 0.25% County's Hospital emergency Gross Receipts tax and 2/3rds of the 0.375% Hold Harmless Gross Receipts taxes are used for this loan.
6. NMFA PPRF-5006 – During the year ending June 30, 2020, the County received approval for a loan from NMFA in the amount of \$2,157,941, at 1.5618% blended interest rate, to purchase and renovate a different County building. Pledge revenues of the 0.375% County Gross Receipts tax originally imposed as the County Hold Harmless Gross Receipts tax are used for this loan.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8. LONG-TERM DEBT (CONTINUED)

Long-Term Notes-NMFA (Continued)

7. NMFA PPRF-5391– During the year ending June 30, 2022, the County received approval for a loan from NMFA in the amount of \$648,695, at 0.920899% blended interest rate, to replace the Sierra County Dispatch Center emergency radio system with new radios, radio tower and radio shelter, including new cabling, IT system, security access control, security surveillance systems, new filing systems and IT racking systems, and all installation involved. Pledged revenues of the 0.25% County Emergency Communications and Emergency Medical and Behavioral Services tax are used for this loan.

8. NMFA PPRF-5656 – During the year ending June 30, 2023, the County received approval for a loan from NMFA in the amount of \$158,260, at 1.033907% blended interest rate, to purchase a brush truck and firefighting apparatus for the Las Palomas Fire Department. Pledged revenues of the State’s Fire Protection Funds are used for this loan.

Debt service requirements for all notes are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	618,977	189,311	808,288
2027	631,751	176,539	808,290
2028	645,433	162,855	808,288
2029	660,788	147,537	808,325
2030	620,237	130,813	751,050
2031-2035	2,267,389	425,187	2,692,576
2036-2040	1,173,009	189,899	1,362,908
2041-2043	407,229	24,591	431,820
Total	\$ <u>7,024,813</u>	<u>1,446,732</u>	<u>8,471,545</u>

Revenue bonds have been liquidated by the judicial center bond debt-service fund in prior years.

Leases Payable

On December 31, 2018 the County entered into a financing agreement with Caterpillar Financial Services Corporation to finance the purchase of a motor grader. The cost of the motor grader was \$957,146 at an interest rate of 4.90%. The outstanding balance on the finance agreement at June 30, 2025 was \$ \$ 111,486. The agreement matures on December 31, 2025.

On August 25, 2022 the County entered into a financing agreement with Caterpillar Financial Services Corporation to finance the purchase of a tractor. The cost of the tractor was \$239,160 at an interest rate of 3.99%. The outstanding balance on the finance agreement at June 30, 2025 was \$95,135. The agreement matures on February 25, 2028.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8. LONG-TERM DEBT (CONTINUED)

On June 4, 2024 the County entered into a financing agreement with Caterpillar Financial Services Corporation to finance the purchase of a tractor. The cost of the tractor was \$232,849 at an interest rate of 6.99%. The outstanding balance on the finance agreement at June 30, 2025 was \$192,535. The agreement matures on June 4, 2029.

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	211,126	20,099	231,225
2027	85,063	9,551	94,614
2028	49,690	5,625	55,315
2029	53,277	2,039	55,316
Total	\$ 399,156	37,314	436,470

Compensated Absences

Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. During the fiscal year June 30, 2025, compensated absences increased by \$174,080 from the prior year accrual.

	<u>Balance June 30, 2024</u>	<u>Net Change</u>	<u>Balance June 30, 2025</u>	<u>Due Within One Year</u>
\$	201,716	174,080	375,796	375,796

NOTE 9. LANDFILL CLOSURE AND POST-CLOSURE CARE

The County stopped accepting solid waste at its landfill in 2010. State law, federal law and various regulations require that the County perform certain maintenance and monitoring functions at the landfill for 30 years after closure. The estimated liability for the County's landfill post-closure care was \$170,345 as of June 30, 2025. These estimates may change in the future due to inflation or deflation, changes in technology, and applicable laws or regulations governing landfill post-closure care. The County is required by state and federal laws and regulations to make annual contributions to finance closure and post-closure care. The County is in compliance with these requirements, and at June 30, 2025, the County has set aside \$154,859 for these purposes.

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN

General Information about the Pension Plan

Plan Description

Public Employees Retirement Fund is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officers, Municipal General, Municipal Police/Detention Officers, Municipal Fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the Public Employees Retirement Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-8, 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, Section 11, NMSA 1978), each employee and elected official of every affiliated public employer is required to be a member in the Public Employees Retirement Fund, unless specifically excluded.

PERA issues a publicly available annual comprehensive financial report that can be obtained at <https://www.nmpera.org/financial-overview/>.

Benefits Provided .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 of 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% 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 100% 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.

TIER II

The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013. Under the new requirements (Tier II), general members are eligible to retire at any age if the member has at least five years of service credit and the sum of the member's age and service credit equals at least 85 or at age 65 with 5 or more years of service credit. General members hired on or before June 30, 2013 (Tier I) remain eligible to retire at any age with 25 or more years of service credit. Under Tier II, police and firefighters in Plans 3, 4 and 5 are eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. Senate Bill 145 passed during the 2023 Legislative Session and provide the 20% enhanced service credit to certain state police members who had not previously been eligible. All public safety members in Tier II may retire at age 60 with 5 or more years of service credit. Generally, under Tier II, pension factors were reduced by .5%. The computation of final average salary increased as the average of salary for 60 consecutive months.

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

Contributions. See PERA’s annual compressive financial report for Contribution provided description.

PERA Contribution Rates and Pension Factors in effect during FY24						
Coverage Plan	Employee Contribution Percentage		Employer Contribution Percentage	Pension Factor per year of Service		Pension Maximum as a Percentage of the Final Average Salary
	Annual Salary less than \$25,000	Annual Salary greater than \$25,000		TIER 1	TIER 2	
STATE PLAN						
State Plan 3	7.42%	10.92%	19.24%	3.0%	2.5%	100%
MUNICIPAL PLANS 1 – 4						
Municipal Plan 1 (plan open to new employers)	7.0%	9.50%	8.65%	2.0%	2.0%	100%
Municipal Plan 2 (plan open to new employers)	9.15%	11.65%	10.80%	2.5%	2.0%	100%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	15.65%	10.80%	3.0%	2.5%	100%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	18.15%	13.30%	3.0%	2.5%	100%
MUNICIPAL POLICE PLANS 1 – 5						
Municipal Police Plan 1	7.0%	9.50%	11.65%	2.0%	2.0%	100%
Municipal Police Plan 2	7.0%	9.50%	16.65%	2.5%	2.0%	100%
Municipal Police Plan 3	7.0%	9.50%	20.15%	2.5%	2.0%	100%
Municipal Police Plan 4	12.35%	14.85%	20.15%	3.0%	2.5%	100%
Municipal Police Plan 5	16.3%	18.80%	20.15%	3.5%	3.0%	100%
MUNICIPAL FIRE PLANS 1 – 5						
Municipal Fire Plan 1	8.0%	12.00%	12.65%	2.0%	2.0%	100%
Municipal Fire Plan 2	8.0%	12.00%	19.15%	2.5%	2.0%	100%
Municipal Fire Plan 3	8.0%	12.00%	22.90%	2.5%	2.0%	100%
Municipal Fire Plan 4	12.8%	16.80%	22.90%	3.0%	2.5%	100%
Municipal Fire Plan 5	16.2%	20.20%	22.90%	3.5%	3.0%	100%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	19.15%	18.30%	3.0%	3.0%	100%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.6%	9.1%	25.50%	3.0%	3.0%	100%
State Plan 3 - Peace Officer	7.42%	10.92%	19.24%	3.0%	3.0%	100%
Juvenile Correctional Officer Plan 2	4.78%	8.28%	28.37%	3.0%	3.0%	100%

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2025, the County reported a liability of \$8,415,727 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The total pension liability was rolled forward from the valuation date to the plan year ending June 30, 2024 using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date of June 30, 2024. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2024. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined.

For PERA Fund Division Municipal General, At June 30, 2025, the County reported a liability of \$6,278,564 for its proportionate share of the net pension liability. At June 30, 2024, the County’s proportion was .26311% , which was an decrease of 0.000179% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the County recognized PERA Fund Division Municipal General pension expense of \$907,318. At June 30, 2025, the County reported PERA Fund 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
Differences between expected and actual experience	\$ 596,273	23,414
Changes in assumptions	201,876	-
Net difference between projected and actual earnings on pension plan investments	260,897	-
Changes in proportion and differences between County’s contributions and proportionate share of contributions	15,503	22,368
County’s contributions subsequent to the measurement date	386,082	-
Total	<u>\$ 1,460,631</u>	<u>45,782</u>

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

\$386,082 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows (deferred inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2026	\$	298,633
2027		679,991
2028		108,063
2029		(27,920)
2030		-
Thereafter		-

For PERA Fund Division Municipal Police, At June 30, 2025, the County reported a liability of \$2,137,163 for its proportionate share of the net pension liability. At June 30, 2024, the County's proportion was 0.20239%, which was a decrease of 0.0174% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the County recognized PERA Fund Division Municipal Police pension expense of \$199,562. At June 30, 2025, the County reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 228,630	-
Changes in assumptions	-	3,936
Net difference between projected and actual earnings on pension plan investments	81,494	-
Changes in proportion and differences between County's contributions and proportionate share of contributions	25,888	186,905
County's contributions subsequent to the measurement date	131,509	-
Total	\$ 467,521	190,841

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

\$131,509 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2026	\$ 7,794
2027	134,081
2028	11,859
2029	(8,563)
2030	-
Thereafter	-

Actuarial assumptions: The total pension liability in the June 30, 2024, actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2023
Actuarial cost method	Entry age normal
Amortization method	Level Percentage of Payroll for all divisions except for the Legislative division which is Level Dollar
Amortization period	25 years
Actuarial assumptions	
Investment rate of return	7.25% per year, net of investment-related expenses (composed of an assumed 2.50% inflation rate and a 4.75% real rate of return)
Projected salary increases	3.25% to 13.50% annual rate
Includes inflation at	2.50%
Mortality assumption	Pre-retirement mortality: PUB-2010 General Employees Mortality table, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010. For non-public safety group, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups. Post-retirement mortality (non-disabled): PUB-2010 General Mortality table, Below Median Income, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010.
Experience study dates	The Board adopted new actuarial assumptions on May 30, 2024 based on the 2024 actuarial experience study prepared as of June 30, 2023. Experience study was conducted for July 1, 2018 to June 30, 2023.

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2023. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2024. These assumptions were adopted by the Board use in the June 30, 2024 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using statistical analysis in which best estimate ranges of expected real rates of returns (expected returns, net of pension plan investment expense and inflation adjusted) 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.

The target allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	46.00%	3.90%
Core Fixed income	13.00%	2.30%
Credit	17.00%	3.30%
Absolute Return	6.00%	2.60%
Real Assets	18.00%	5.90%
Total	100.0%	

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2023. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan’s fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

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

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate: The following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Municipal General Division			
County’s proportionate share of the net pension liability	\$ 9,030,879	6,278,564	4,003,299

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Municipal Police Division			
County’s proportionate share of the net pension liability	\$ 3,079,528	2,137,163	1,370,332

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

Payables to the pension plan: At June 30, 2025, the County did not have any outstanding contributions due to PERA for the year ended June 30, 2025.

NOTE 11. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN

Plan Description. Employees for the County are provided with OPEB through the Retiree Health Care Fund (the Fund) - a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents, and surviving spouses) who have retired or will retire from public service in New Mexico.

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA’s financial information is included with the financial presentation of the State of New Mexico.

Benefits provided. The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

**NOTE 11. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
(CONTINUED)**

Employees covered by benefit terms – At June 30, 2024, the Fund’s measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	52,978
Inactive and eligible for deferred benefit	12,552
Current active members	93,595
	<u>159,125</u>
Active membership	
State general	18,462
State police and corrections	1,260
Municipal general	17,283
Municipal police	3,169
Municipal fire	2,419
Educational Retirement Board	51,002
	<u>93,595</u>

Contributions. Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee’s salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer’s participation in the Fund. Contributions to the Fund from the County were \$69,598 for the year ended June 30, 2025.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - At June 30, 2025, the County reported a liability of \$1,093,688 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The County’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2024. At June 30, 2024, the County’s proportion was 0.06128 percent.

For the year ended June 30, 2025, the County recognized OPEB income of \$260,091. At June 30, 2025 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

**NOTE 11. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
(CONTINUED)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 11,721	114,241
Changes in assumptions	204,656	693,548
Changes in proportion	115,792	178,827
Net difference between projected and actual earnings on OPEB plan investments	9,777	-
Employer contributions subsequent to the measurement date	<u>87,710</u>	<u>-</u>
Total	\$ <u>429,656</u>	<u>986,616</u>

Deferred outflows of resources totaling \$87,710 represent County contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:	
2025	\$ (219,764)
2026	(261,305)
2027	(149,432)
2028	(45,012)
2029	<u>30,843</u>
Total	<u>\$ (644,670)</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions:

Valuation date	June 30, 2023
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets

STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

**NOTE 11. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
(CONTINUED)**

Inflation	2.30% for ERB; 2.50% for PERA
Projected payroll increases	3.00% to 13.00%, based on years of service, including inflation
Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8.00% graded down to 4.50% over 14 years for Non-Medicare medical plan costs and 8.50% graded down to 4.50% over 16 years for Medicare medical plan costs
Mortality	ERB members: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

Rate of Return – The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation, and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

The best estimates for the long-term expected rate of return are summarized as follows:

<u>Asset Class</u>	<u>Long-Term Rate of Return</u>
U.S. core fixed income	1.6%
U.S. equity – large cap	6.9%
Non U.S. – emerging markets	8.7%
Non U.S. – developed equities	7.2%
Private equity	9.9%
Credit and structured finance	3.7%
Real estate	3.6%
Absolute return	3.2%
U.S. equity – small/mid cap	6.9%

STATE OF NEW MEXICO
 SIERRA COUNTY
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2025

**NOTE 11. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
 (CONTINUED)**

Discount Rate – The discount rate used to measure the total OPEB liability is 7.00% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are included. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. The 7.00% assumed investment return on plan assets, which includes the assumed inflation rate of 2.50%, was used to calculate the net OPEB liability.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability, calculated using the discount rate of 7.00% as of June 30, 2024, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
\$	<u>1,379,213</u>	<u>1,093,688</u>	<u>859,632</u>

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease	Current Discount Rate	1% Increase
\$	<u>845,190</u>	<u>1,093,688</u>	<u>1,731,862</u>

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2024.

Payables changes in the net OPEB liability. At June 30, 2025, the County did not accrue any payables for OPEB.

NOTE 12. CONCENTRATIONS

The County depends on financial resources flowing from, or associated with, property taxes, gross receipts taxes, the Federal Government, and the State of New Mexico. Because of this dependency, the County is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State Appropriations; changes in gross receipts tax rates, collections, and property values.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 13. COMMITMENTS

In the normal course of operations, the County receives grant funds from various federal and state agencies. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. The County expects any liability for reimbursement which may arise as a result of these audits to be immaterial.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state and federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's legal counsel the resolution of these matters will not have a material adverse effect on the financial statements of the County.

The County has contracts and grant awards for construction projects in various stages of completion. Such contracts, funded principally by federal and state agencies, constitute future commitments.

The County depends on financial resources flowing from, or associated with, both the federal government and the State of New Mexico. Because of this dependency, the County is subject to changes in the specific flows of intergovernmental revenues based on modifications to federal and state laws and federal and state appropriations.

NOTE 14. 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 and natural disasters.

The County has joined together with other agencies in the state and obtained insurance through the New Mexico Self Insurers Fund, a public risk pool currently operating as a common risk management and insurance program for local governments. The County pays an annual premium to New Mexico Self Insurers Fund for its general insurance coverage. No losses in excess of insurance coverage have been experienced.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 15. CONTINGENT LIABILITIES

The County is party to various claims and lawsuits arising in the normal course of business. The County is insured through the New Mexico County Insurance Authority. In the opinion of management, the outcome of these matters will not have a material effect on the financial position of the County.

Grants and Agreements – Amounts received or receivable from grant agencies and others are subject to audit and adjustment, principally by the federal and state government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor and others cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS

In June 2022, the GASB issued Statement No. 101, Compensated Absences, effective for periods beginning after December 15, 2023. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The implementation of this Statement had no material effect on the County's financial statements.

In December 2023, the GASB issued Statement No. 102, Certain Risk Disclosures, effective for periods beginning after June 15, 2024. The primary objective of this Statement is to provide users of governmental financial statements with essential information about risk related to a government's vulnerabilities due to certain concentrations or constraints. The implementation of the Statement had no effect on the County's financial statements.

NOTE 17. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued but are not yet effective at June 30, 2025.

GASB Statement No. 103, Financial Reporting Model

GASB Statement No. 104, Disclosure of Certain Capital Assets

The County will implement the new GASB pronouncements in the fiscal year no later than the required effective date. The City believes that the above listed new GASB pronouncements will not have a significant financial impact to the County or in issuing its financial statements.

NOTE 18. TAX ABATEMENTS

As of June 30, 2025, the County adopted GASB Statement No. 77, *Tax Abatement Disclosures*. Considering the immaterial nature of the abatement, the County did not need to report the abatement within the notes under the guidelines of the Statement.

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 19. SUBSEQUENT EVENTS

The entity has evaluated subsequent events through January 20, 2026, the date which the financial statements were available to be issued. As of the report date, January 20, 2026, no subsequent events were identified by management.

NOTE 20 – RESTATEMENT

For the current year, the County reported a change in its financial reporting entity. The County previously reported the Correction, and Legislative Appropriations Fund as a non-major governmental fund. In the prior year, that classification was required based on quantitative factors. However, thresholds were met in the current year which resulted in the classification of the governmental fund as a major fund. Thus, the Correction, and Legislative Appropriations Fund were reclassified to major funds in the current year.

The changes within the financial reporting entity described above resulted in adjustments to beginning fund balance as follows:

	<u>6/30/2025 As Previously Reported</u>	<u>Change Within Financial Reporting Entity</u>	<u>6/30/2025 As Restated</u>
Governmental Funds			
Major Funds:			
General Fund - 401	\$ 9,976,752	-	9,976,752
Grant Fund - 500	182,390	-	182,390
Legislative Appropriations - 502	-	316,162	316,162
U.S. Department Treasury Fund – 512	-	-	-
Correction Protection - 605	-	302,252	302,252
Flood Commission Fund - 627	3,649,448	-	3,649,448
Nonmajor fund	<u>5,834,568</u>	<u>(618,424)</u>	<u>5,216,154</u>
Total governmental funds	<u>\$ 19,643,158</u>	<u>-</u>	<u>19,643,158</u>

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF THE COUNTY'S PROPORATIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL GENERAL DIVISION
JUNE 30, 2025

Pension Liability
For Last 10 Fiscal Years
(Dollars in Thousands)

Fiscal Year Measurement Date	30-Jun									
	2025 2024	2024 2023	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015
County's Proportion of the Net Pension Liability (Asset)	0.26311%	0.2649%	0.2645%	0.2593%	0.2620%	0.2505%	0.2560%	0.2090%	0.2301%	0.2520%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 6,278	5,609	4,691	2,922	5,298	4,336	4,082	3,339	3,676	2,569
County's Covered Payroll	\$ 3,574	3,163	2,886	2,574	1,734	2,296	2,406	2,296	2,377	1,812
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	175.66%	177.33%	162.54%	113.52%	305.54%	188.85%	169.66%	145.43%	154.65%	141.78%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.00%	67.26%	69.35%	77.25%	66.36%	70.52%	71.13%	73.74%	69.18%	76.99%

STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF THE COUNTY'S PROPORATIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL POLICE DIVISION
JUNE 30, 2025

Pension Liability
For Last 10 Fiscal Years
(Dollars in Thousands)

Fiscal Year Measurement Date	30-Jun									
	2025 2024	2024 2023	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015
County's Proportion of the Net Pension Liability (Asset)	0.20239%	0.2198%	0.2498%	0.2250%	0.2653%	0.3085%	0.2402%	0.2648%	0.2711%	0.2111%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 2,137	2,119	2,007	1,164	2,279	2,279	1,639	1,471	2,000	1,015
County's Covered Payroll	\$ 655	571	573	608	409	633	663	599	532	545
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	326.26%	371.10%	350.26%	191.45%	557.21%	360.03%	247.21%	245.58%	375.94%	186.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.00%	67.26%	69.35%	77.25%	66.36%	70.52%	71.13%	73.74%	69.18%	76.99%

STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF COUNTY CONTRIBUTIONS
MUNICIPAL GENERAL DIVISION
JUNE 30, 2025

Last Ten Fiscal Years
General Division
(Dollars in Thousands)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutory Required	\$ 386	340	336	252	225	236	219	216	227	173
Contributions in Relation to the Statutory	386	340	336	252	225	236	219	216	227	173
Annual Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's Covered Payroll	3,574	3,163	2,886	2,574	1,734	2,296	2,406	2,296	2,377	1,812
Contributions as a percentage of covered payroll	10.80%	10.75%	11.64%	9.79%	12.98%	10.28%	9.10%	9.41%	9.55%	9.55%

STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF COUNTY CONTRIBUTIONS
MUNICIPAL POLICE DIVISION
JUNE 30, 2025

Last Ten Fiscal Years
Police Division
(Dollars in Thousands)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	\$ 132	115	85	117	121	127	113	101	103	94
Contributions in Relation to the Contractually	132	115	85	117	121	127	113	101	103	94
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-
County's Covered Payroll	655	571	573	608	409	633	663	599	532	545
Contributions as a percentage of covered payroll	20.15%	20.14%	14.83%	19.24%	29.58%	20.06%	17.04%	16.86%	19.36%	17.25%

STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
JUNE 30, 2025

New Mexico Retiree Healthcare Authority
For Last 10 Fiscal Years*

	Fiscal Year Measurement Date	30-Jun							
		2025 2024	2024 2023	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017
County's Proportion of the Net OPEB liability (Asset)		0.06128%	0.05852%	0.06220%	0.06026%	0.06432%	0.06686%	0.06499%	0.00252%
County's Proportionate Share of OPEB Liability (Asset)	\$	1,093,688	996,554	1,437,861	1,982,765	2,700,738	2,167,861	2,825,996	114,198
County's Covered Payroll	\$	4,385,500	3,606,647	3,458,763	3,143,640	3,306,493	2,790,020	2,788,472	104,974
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll		24.94%	27.63%	41.57%	63.07%	81.68%	77.70%	101.35%	108.79%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		46.99%	44.16%	33.33%	25.39%	16.50%	18.92%	13.14%	11.34%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for available years.

STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF COUNTY'S CONTRIBUTIONS
JUNE 30, 2025

New Mexico Retiree Healthcare Authority
Last Ten Fiscal Years*

	2025	2024	2023	2022	2021	2020	2019	2018
Contractually Required Contribution	\$ 87,710	74,910	71,435	62,873	59,537	59,182	101,558	8,002
Contributions in Relation to the Contractually Required Contribution	87,710	74,910	71,435	62,873	59,537	59,182	100,318	4,016
Contribution Deficiency (Excess)	\$ -	-	-	-	-	-	1,240	3,986
Employer's covered payroll	\$ 4,385,500	3,606,647	3,458,763	3,143,640	3,306,493	2,790,020	2,788,472	104,974
Contributions as a percentage of covered payroll	2.00%	2.08%	2.07%	2.00%	1.80%	2.12%	3.60%	3.83%

**This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for available years.*

**STATE OF NEW MEXICO
SIERRA COUNTY
NOTES TO PENSION AND OPEB REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2025**

Changes of benefit terms: The PERA and COLA and retirement eligibility benefits changes in recent years are described in Note 1 of PERA's ACFR <https://www.nmpera.org/financial-overview/comprehensive-annual-financial-report/>

Assumptions: The Public Employee Retirement Association of New Mexico Annual Actuarial Valuations as of June 30, 2024 report is available at <https://www.nmrhca.org/actuarial-valuation-reports/>.

Retiree Health Care Authority (RHCA). In the total OPEB liability measured as of June 30, 2024, changes in assumptions include adjustment resulting from an increase in the discount rate from 6.22 % to 7.00 %.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

STATE OF NEW MEXICO
SIERRA COUNTY
NONMAJOR GOVERNMENTAL FUND DESCRIPTIONS
JUNE 30, 2025

SPECIAL REVENUE FUNDS

Fire Protection Fund – To accounts for grants received and expenditures incurred in providing fire protection to residents. Financing is provided from the County’s share of fire allotment issued by the State Fire Marshal under NMSA 59-53-1. Such revenue provides for payment of all current operating costs and may be used only for that purpose. Expenditures related to emergency medical services, funded in part by state grants under the Authority of NMSA 24-10A-1 to 24-10A-10 are accounted for in the individual fire funds.

Hospital GRT – To account for funds provided by New Mexico Emergency County Hospital gross receipts tax. The gross receipts tax is assessed under the authority of a local ordinance.

DWI Fund – To account for the activities associated with the DWI prevention program.

Road Fund – To account for revenues and expenditures of the County road improvement fund for the construction of street, road, walkway, bridge, overpass, pathway, alley, curb, gutter, or sidewalk projects (Section 7-1-6.26 NMSA, 1978).

Farm and Range Fund – To account for funds received to finance predator, weed, rodent and parasite control on County farms and ranges. Funds are generated from the Taylor Grazing Act fees. This fund was created by the authority of State Statute NMSA 6-11-6.

White Sands Missile Range Fund – To account for funds used to pay deputies that block the road during White Sands missile launches.

County Indigent Fund - To account for expenditures incurred in providing services for the care of indigent. Financing is provided by the County’s share of gross receipts tax and may be used for that purpose. Authority NMSA 24-10A-1.

Road Grant Fund – To account for revenues and expenditures of the County road improvement fund for the construction of street, road, walkway, bridge, overpass, pathway, alley, curb, gutter, or sidewalk projects.

State Capital Projects Fund – To account for monies from the State of New Mexico for specific projects designated by the state.

Community Projects Fund - Sierra County has a contract with the City of T or C for the Animal Shelter and has a contract with City of T or C for animal control calls as the County does not have an animal control officer.

County Reappraisal Fund – To account for the operations of a fund to help with reappraisal of County property to ensure valuation reflects current fair market value. Financing is provided by retainage of 1% of tax collections. Authority NMSA 7-38-38-1.

National Opioid Settlement – To account for funds received from the national opioid settlements, the Local Government share. These funds are to be used for opioid related expenditures as defined and authorized by the New Mexico Opioid Allocation Agreement (NMOAA).

STATE OF NEW MEXICO
SIERRA COUNTY
NONMAJOR GOVERNMENTAL FUND DESCRIPTIONS
JUNE 30, 2025

SPECIAL REVENUE FUNDS (Continued)

County Livestock Loss Authority Fund – To account for a joint powers agreement created between various counties designed to help protect the rights and livelihood of the cattle ranching industry.

Title III Fund – To account for a revenues and expenditures related to Title III funding.

Lodgers' Tax Fund – To account for collections of a lodgers' tax, the proceeds of which are used for advertisement of local attractions. Authority NMSA 3-38-13 to 3-38-24.

Mandatory UA's Fund – Funding is received from clients on probation.

Mental Health Fund - To account for resources to be utilized in the assistance and goals of promoting mental health and assisting those in need of said services.

Ambulance Service – To account for 1-4% County fire protection excise tax imposed by the ordinance of the Board of County Commissioners of Sierra County under authority of Section 7-20A-3, NMSA 1978, the proceeds of which are dedicated solely to the provision of ambulance services, imposed before 1986. Authority is provided by state provisions.

Law Enforcement Protection – To account for the operations of a grant from the State of New Mexico through the Law Enforcement Protection Fund Act for the purpose of maintenance and improvement of law enforcement equipment and may be used only for that purpose. Authority is NMSA 23-13-1.

Emergency Communications Gross Receipt Tax Fund – To account for fiscal activities related to emergency communication and other associated activities.

EMS Communications Gross Receipt Tax Fund – To account for funds provided for Emergency Medical Service Communication through gross receipts tax. The Authority is a local ordinance to assess the gross receipts tax.

Clerk Recording and Filing Fees Fund – To account for collecting a recording fee of \$25.00 for each document filed or recorded by the County Clerk. Pursuant to 14-8-15 NMSA.

EMS Homeland Security Fund – To account for federal and state grants.

Emergency 911 Fund – To account for funds provided by the State of New Mexico under the Enhanced 911 Act (NMSA 1978 Sections 63-9D-1). To be used to improve the physical addressing and provide faster responses in case of emergency.

Treasurer Fee Fund – To account for funds generated from fees charged by the Treasurer Office.

Flood Commission FEMA Fund- to account for federal funds received to construct and maintain structures necessary to control flood water and protect life and property.

**STATE OF NEW MEXICO
SIERRA COUNTY
NONMAJOR GOVERNMENTAL FUND DESCRIPTIONS
JUNE 30, 2025**

CAPITAL PROJECTS FUNDS

State Capital Appropriations Fund – To account for monies authorized from the State of New Mexico.

STATE OF NEW MEXICO
SIERRA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025

	Special Revenue Funds				
	Fire Protection Fund 209	Hospital GRT Fund 221	DWI 223	Road Fund 402	Farm and Range 403
ASSETS					
<i>Current assets:</i>					
Cash and cash equivalents	\$ 1,643,281	90,122	120,975	321,215	16,837
Cash - restricted	67,232	294,051	-	-	-
Receivables					
Property tax receivable	-	59,626	-	-	-
Other taxes receivable	-	136,431	-	70,689	-
Due from other governments	-	-	-	-	-
<i>Total current assets</i>	<u>\$ 1,710,513</u>	<u>580,230</u>	<u>120,975</u>	<u>391,904</u>	<u>16,837</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
<i>Current liabilities:</i>					
Accounts payable	\$ 55,731	-	-	10,690	-
Accrued payroll liabilities	-	-	5,565	27,440	-
Interest payable	-	-	-	-	-
Due to other funds	-	-	-	-	10,060
<i>Total current liabilities</i>	<u>55,731</u>	<u>-</u>	<u>5,565</u>	<u>38,130</u>	<u>10,060</u>
<i>Deferred inflows:</i>					
Property taxes	-	53,845	-	-	-
<i>Total deferred inflows</i>	<u>-</u>	<u>53,845</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances (deficit)</i>					
Restricted					
Special revenue	1,654,782	526,385	115,410	242,503	6,777
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Subsequent years expenditures	-	-	-	111,271	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total fund balance (deficit)</i>	<u>1,654,782</u>	<u>526,385</u>	<u>115,410</u>	<u>353,774</u>	<u>6,777</u>
<i>Total liabilities, deferred inflows, and fund balance (deficit)</i>	<u>\$ 1,710,513</u>	<u>580,230</u>	<u>120,975</u>	<u>391,904</u>	<u>16,837</u>

Special Revenue Funds

White Sands Missile Range 404	County Indigent Fund 406	Road Grant 416	State Capital Project 417	Community Projects 419	County Reappraisal Fund 422
8,575	81,657	181,176	137,091	37,932	80,415
-	-	-	-	-	-
-	94,212	-	-	-	-
-	-	-	-	-	-
<u>8,575</u>	<u>175,869</u>	<u>181,176</u>	<u>137,091</u>	<u>37,932</u>	<u>80,415</u>
-	-	56,731	54,503	-	-
-	-	-	-	-	1,797
-	-	-	-	-	-
3,622	-	-	-	-	-
<u>3,622</u>	<u>-</u>	<u>56,731</u>	<u>54,503</u>	<u>-</u>	<u>1,797</u>
-	-	-	-	-	-
-	-	-	-	-	-
4,953	175,869	124,445	82,588	37,932	78,618
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,953</u>	<u>175,869</u>	<u>124,445</u>	<u>82,588</u>	<u>37,932</u>	<u>78,618</u>
<u>8,575</u>	<u>175,869</u>	<u>181,176</u>	<u>137,091</u>	<u>37,932</u>	<u>80,415</u>

STATE OF NEW MEXICO
SIERRA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025

	Special Revenue Funds				
	National Opioid Settlement	County Livestock Authority	Title III Fund	Lodgers Tax Fund	Legislative Appropriations
	427	428	429	477	502
ASSETS					
<i>Current assets:</i>					
Cash and cash equivalents	\$ 15,020	43,708	6,119	16,321	
Cash - restricted	-	-	-	-	
Receivables					
Property tax receivable	-	-	-	-	
Other taxes receivable	-	-	-	-	
Due from other governments	-	-	-	-	
<i>Total current assets</i>	\$ <u>15,020</u>	<u>43,708</u>	<u>6,119</u>	<u>16,321</u>	
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
<i>Current liabilities:</i>					
Accounts payable	\$ -	-	-	-	
Accrued payroll liabilities	-	-	-	-	
Interest payable	-	-	-	-	
Due to other funds	-	-	-	-	
<i>Total current liabilities</i>	-	-	-	-	
<i>Deferred inflows:</i>					
Property taxes	-	-	-	-	
<i>Total deferred inflows</i>	-	-	-	-	
<i>Fund balances (deficit)</i>					
Restricted					
Special revenue	15,020	43,708	6,119	16,321	
Capital projects	-	-	-	-	
Debt service	-	-	-	-	
Subsequent years expenditures	-	-	-	-	
Committed	-	-	-	-	
Assigned	-	-	-	-	
Unassigned	-	-	-	-	
<i>Total fund balance (deficit)</i>	<u>15,020</u>	<u>43,708</u>	<u>6,119</u>	<u>16,321</u>	
<i>Total liabilities, deferred inflows, and fund balance (deficit)</i>	\$ <u>15,020</u>	<u>43,708</u>	<u>6,119</u>	<u>16,321</u>	

Special Revenue Funds

Mandatory UA's 507	Mental Health 548	Ambulance Service 603	Law Enforcement Protection 604	Correction Protection 605	Emergency Communication GRT 606
28,211	144,175	41,837	66,356		457,330
-	-	-	-		70,947
-	-	-	-		-
-	6,598	-	-		148,780
-	-	-	-		-
<u>28,211</u>	<u>150,773</u>	<u>41,837</u>	<u>66,356</u>		<u>677,057</u>
-	-	-	-		19,056
-	-	-	3,486		-
-	-	-	-		-
-	-	9,380	-		-
<u>-</u>	<u>-</u>	<u>9,380</u>	<u>3,486</u>		<u>19,056</u>
-	-	-	-		-
-	-	-	-		-
28,211	150,773	32,457	62,870		658,001
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
<u>28,211</u>	<u>150,773</u>	<u>32,457</u>	<u>62,870</u>		<u>658,001</u>
<u>28,211</u>	<u>150,773</u>	<u>41,837</u>	<u>66,356</u>		<u>677,057</u>

STATE OF NEW MEXICO
SIERRA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025

	Special Revenue Funds			
	EMS	Clerk	EMS	Emergency
	Communication	Recording and	Homeland	911
	GRT	Filing Fees	Security	Fund
	609	624	629	634
ASSETS				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 19,355	181,323	37,994	126,069
Cash - restricted	-	-	-	-
Receivables				
Property tax receivable	-	-	-	-
Other taxes receivable	1,650	-	-	-
Due from other governments	-	-	10,000	19,056
<i>Total current assets</i>	<u>\$ 21,005</u>	<u>181,323</u>	<u>47,994</u>	<u>145,125</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
<i>Current liabilities:</i>				
Accounts payable	\$ -	-	-	-
Accrued payroll liabilities	-	-	8,695	39,604
Interest payable	-	-	-	-
Due to other funds	-	-	-	-
<i>Total current liabilities</i>	<u>-</u>	<u>-</u>	<u>8,695</u>	<u>39,604</u>
<i>Deferred inflows:</i>				
Property taxes	-	-	-	-
<i>Total deferred inflows</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances (deficit)</i>				
Restricted				
Special revenue	21,005	181,323	39,299	105,521
Capital projects	-	-	-	-
Debt service	-	-	-	-
Subsequent years expenditures	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balance (deficit)</i>	<u>21,005</u>	<u>181,323</u>	<u>39,299</u>	<u>105,521</u>
<i>Total liabilities, deferred inflows, and fund balance (deficit)</i>	<u>\$ 21,005</u>	<u>181,323</u>	<u>47,994</u>	<u>145,125</u>

Special Revenue Funds		Total Special Revenue Funds	State Capital Appropriations 418	Total Non-Major Funds
Treasurer Fee Fund 635	Flood Commission FEMA Fund 640			
39,975	204,307	4,147,376	62,346	4,209,722
-	-	432,230	-	432,230
-	-	59,626	-	-
-	-	458,360	-	59,626
-	-	29,056	-	458,360
<u>39,975</u>	<u>204,307</u>	<u>5,126,648</u>	<u>62,346</u>	<u>29,056</u>
-	-	196,711	-	5,188,994
-	-	86,587	-	-
-	-	-	-	196,711
-	-	23,062	-	86,587
<u>-</u>	<u>-</u>	<u>306,360</u>	<u>-</u>	<u>23,062</u>
-	-	53,845	-	306,360
-	-	53,845	-	-
39,975	204,307	4,655,172	-	53,845
-	-	-	62,346	-
-	-	-	-	4,655,172
-	-	111,271	-	62,346
-	-	-	-	-
-	-	-	-	111,271
-	-	-	-	-
<u>39,975</u>	<u>204,307</u>	<u>4,766,443</u>	<u>62,346</u>	<u>-</u>
<u>39,975</u>	<u>204,307</u>	<u>5,126,648</u>	<u>62,346</u>	<u>5,188,994</u>

STATE OF NEW MEXICO
SIERRA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED June 30, 2025

	Special Revenue Funds				
	Fire	Hospital		Road	Farm and
	Protection Fund	GRT Fund	DWI	Fund	Range
	209	221	223	402	403
Revenues					
Intergovernmental:					
Federal	\$ -	-	-	32,311	-
State	937,027	-	52,743	-	34,994
Local and state shared taxes	-	915,927	-	112,095	-
Property taxes	-	749,755	-	-	-
Payment in lieu of taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	103,579	228,437	-
Investment earnings	(7,218)	4,095	-	-	-
Miscellaneous	10,343	-	17,765	7,766	-
Total revenues	<u>940,152</u>	<u>1,669,777</u>	<u>174,087</u>	<u>380,609</u>	<u>34,994</u>
Expenditures					
Current					
General government	-	-	-	-	41,267
Public safety	569,444	26,498	172,144	-	-
Highways and streets	-	-	-	960,594	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	1,370,355	-	-	-
Capital outlay	216,739	-	-	-	-
Debt service					
Principal	86,849	215,057	-	255,417	-
Interest	3,377	-	-	-	-
Total expenditures	<u>876,409</u>	<u>1,611,910</u>	<u>172,144</u>	<u>1,216,011</u>	<u>41,267</u>
Excess (deficiency) of revenues over expenditures	<u>63,743</u>	<u>57,867</u>	<u>1,943</u>	<u>(835,402)</u>	<u>(6,273)</u>
Other financing sources (uses):					
Proceeds from sale of capital assets	-	-	-	92,736	-
Proceeds from long-term debt	-	-	-	-	-
Transfers in	30,393	-	2,834	802,052	28,000
Transfers out	-	-	-	(49,369)	-
Total other financing sources (uses)	<u>30,393</u>	<u>-</u>	<u>2,834</u>	<u>845,419</u>	<u>28,000</u>
Net changes in fund balances	94,136	57,867	4,777	10,017	21,727
Fund balances (deficit) - beginning of year	1,560,646	468,518	110,633	343,757	(14,950)
Restatement (Note 20)	-	-	-	-	-
Fund balances (deficit) - beginning of year	<u>1,560,646</u>	<u>468,518</u>	<u>110,633</u>	<u>343,757</u>	<u>(14,950)</u>
Fund balances (deficit) - end of year	<u>\$ 1,654,782</u>	<u>526,385</u>	<u>115,410</u>	<u>353,774</u>	<u>6,777</u>

Special Revenue Funds

White Sands Missile Range	County Indigent Fund	Road Grant	State Capital Project	Community Projects	County Reappraisal Fund
404	406	416	417	419	422
-	-	-	-	-	-
-	-	244,219	192,084	-	-
-	521,055	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,402	1,000	-	-	-	127,111
14,402	522,055	244,219	192,084	-	127,111
-	-	-	-	154,917	105,190
-	-	-	-	2,600	-
-	-	251,905	238,096	-	-
5,827	-	-	-	2,500	-
-	631,550	-	-	-	-
-	-	-	-	-	64,128
-	-	-	-	-	-
-	-	-	-	-	-
5,827	631,550	251,905	238,096	160,017	169,318
8,575	(109,495)	(7,686)	(46,012)	(160,017)	(42,207)
-	-	-	-	-	-
-	-	-	-	-	-
-	26,000	-	-	181,200	-
-	-	-	-	-	-
-	26,000	-	-	181,200	-
8,575	(83,495)	(7,686)	(46,012)	21,183	(42,207)
(3,622)	259,364	132,131	128,600	16,749	120,825
-	-	-	-	-	-
(3,622)	259,364	132,131	128,600	16,749	120,825
4,953	175,869	124,445	82,588	37,932	78,618

STATE OF NEW MEXICO
SIERRA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED June 30, 2025

	Special Revenue Funds				
	National Opioid Settlement	County Livestock Authority	Title III Fund	Lodgers Tax Fund	Legislative Appropriations
	427	428	429	477	502
Revenues					
Intergovernmental:					
Federal	\$ -	-	-	-	
State	102,507	-	-	-	
Local and state shared taxes	-	-	-	9,791	
Property taxes	-	-	-	-	
Payment in lieu of taxes	-	-	-	-	
Licenses and permits	-	-	-	-	
Charges for services	-	-	-	-	
Investment earnings	-	-	-	-	
Miscellaneous	-	120,598	-	-	
Total revenues	102,507	120,598	-	9,791	
Expenditures					
Current					
General government	87,487	-	43,250	-	
Public safety	-	-	-	-	
Highways and streets	-	-	-	-	
Culture and recreation	-	-	-	10,410	
Health and welfare	-	390,326	-	-	
Capital outlay	-	-	-	-	
Debt service					
Principal	-	-	-	-	
Interest	-	-	-	-	
Total expenditures	87,487	390,326	43,250	10,410	
Excess (deficiency) of revenues over expenditures	15,020	(269,728)	(43,250)	(619)	
Other financing sources (uses):					
Proceeds from sale of capital assets	-	-	-	-	
Proceeds from long-term debt	-	-	-	-	
Transfers in	-	-	49,369	-	
Transfers out	-	-	-	-	
Total other financing sources (uses)	-	-	49,369	-	
Net changes in fund balances	15,020	(269,728)	6,119	(619)	
Fund balances (deficit) - beginning of year	-	313,436	-	16,940	316,162
Restatement (Note 20)	-	-	-	-	(316,162)
Fund balances (deficit) - beginning of year	-	313,436	-	16,940	-
Fund balances (deficit) - end of year	\$ 15,020	43,708	6,119	16,321	-

Special Revenue Funds

Mandatory UA's 507	Mental Health 548	Ambulance Service 603	Law Enforcement Protection 604	Correction Protection 605	Emergency Communication GRT 606
-	-	-	-		-
-	-	179,335	208,250		-
-	35,138	-	-		834,535
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		3,031
4,675	-	1,720	-		-
4,675	35,138	181,055	208,250		837,566
-	1,054	-	-		101,269
19,408	-	117,126	272,472		-
-	-	-	-		-
-	-	-	-		-
-	-	37,952	-		-
-	-	-	-		48,508
-	-	-	-		-
19,408	1,054	155,078	272,472		149,777
(14,733)	34,084	25,977	(64,222)		687,789
-	-	-	-		-
-	-	-	-		-
22,501	-	-	-		-
-	-	-	-		(675,000)
22,501	-	-	-		(675,000)
7,768	34,084	25,977	(64,222)		12,789
20,443	116,689	6,480	127,092	302,252	645,212
-	-	-	-	(302,252)	-
20,443	116,689	6,480	127,092	-	645,212
28,211	150,773	32,457	62,870	-	658,001

STATE OF NEW MEXICO
SIERRA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED June 30, 2025

	Special Revenue Funds			
	EMS	Clerk	EMS	Emergency
	Communication	Recording and	Homeland	911
	GRT	Filing Fees	Security	Fund
	609	624	629	634
Revenues				
Intergovernmental:				
Federal	\$ -	-	-	-
State	-	-	-	125,935
Local and state shared taxes	8,786	-	-	-
Property taxes	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	33,202	5,925	228,762
Investment earnings	-	-	-	-
Miscellaneous	(8,865)	-	12,500	-
Total revenues	(79)	33,202	18,425	354,697
Expenditures				
Current				
General government	3,086	14,532	-	-
Public safety	-	-	230,293	1,139,675
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	35,564	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	3,086	50,096	230,293	1,139,675
Excess (deficiency) of revenues over expenditures	(3,165)	(16,894)	(211,868)	(784,978)
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	-	-
Proceeds from long-term debt	-	-	-	-
Transfers in	-	-	176,329	675,000
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	176,329	675,000
Net changes in fund balances	(3,165)	(16,894)	(35,539)	(109,978)
Fund balances (deficit) - beginning of year	24,170	198,217	74,838	215,499
Restatement (Note 20)	-	-	-	-
Fund balances (deficit) - beginning of year	24,170	198,217	74,838	215,499
Fund balances (deficit) - end of year	\$ 21,005	181,323	39,299	105,521

Special Revenue Funds		Total Special Revenue Funds	State Capital Appropriations	Total Non-major Funds
Treasurer Fee Fund	Flood Commision FEMA Fund			
635	640		418	
-	-	32,311	-	32,311
-	-	2,077,094	160,151	2,237,245
-	-	2,437,327	-	2,437,327
-	-	749,755	-	749,755
-	-	-	-	-
-	-	-	-	-
6,025	-	605,930	-	605,930
-	-	(92)	-	(92)
-	-	309,015	-	309,015
6,025	-	6,211,340	160,151	6,371,491
615	-	552,667	-	552,667
-	-	2,549,660	-	2,549,660
-	-	1,450,595	214,593	1,665,188
-	-	18,737	-	18,737
-	-	2,392,231	-	2,392,231
-	-	354,383	-	354,383
-	-	605,831	-	605,831
-	-	3,377	-	3,377
615	-	7,927,481	214,593	8,142,074
5,410	-	(1,716,141)	(54,442)	(1,770,583)
-	-	92,736	-	92,736
-	-	-	-	-
-	-	1,993,678	21,173	2,014,851
-	-	(724,369)	-	(724,369)
-	-	1,362,045	21,173	1,383,218
5,410	-	(354,096)	(33,269)	(387,365)
34,565	204,307	5,738,953	95,615	5,834,568
-	-	(618,414)	-	(618,414)
34,565	204,307	5,120,539	95,615	5,216,154
39,975	204,307	4,766,443	62,346	4,828,789

SUPPORTING SCHEDULES

**STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF JOINT POWERS AGREEMENTS AND
JUNE 30, 2025**

Participants	Responsible Party	Description	Begin Date	End Date
Sierra County and the Administrative Office of the Courts	Each Party	Support an innovative cross-system collaboration for individuals with illness or co-occurring mental health and substance abuse disorders who come into contact with the justice system	6/14/2022	9/30/2023
Sierra County and City of Truth or Consequences	Each Party	One-time improvements to the City of Truth or Consequences Shooting Range	6/20/2023	On going
Sierra County and the City of Elephant Butte	Each Party	Provide maintenance and repair services for City vehicles and equipment.	5/1/2023	5/31/2027
Sierra County, Catron County, Cibola County, Guadalupe County, Hidalgo County, Socorro County, and Valencia County.	Each Party	Develop and implement a sustainable opioid remediation system in New Mexico	2/24/2023	On going
Sierra County, Catron County, and Socorro County	Each Party	Establish a County Livestock Loss Authority to potentially access available Federal, state, and private funding to ameliorate the economic impact borne by New Mexico livestock producers, by virtue of the implementation of the United States Fish and Wildlife Service's Mexican Grey Wolf Recovery Program.	5/24/2022	On going
Sierra County, City of Truth or Consequences, Village of Williamsburg, City of Elephant Butte	Each Party	Establish and provide for a centralized communications center to expedite and improve public safety related communications dispatch functions in all political subdivisions and jurisdictions.	6/10/2020	On going
Sierra County, Sierra County Detention Center Administrator, and Village of Williamsburg	Each Party	Proper housing and care of Williamsburg's adult prisoners in the County of sierra	7/1/2016	On going

<u>Estimated Amount of Project</u>	<u>Amount Contributed in Fiscal Year</u>	<u>Audit Responsibility</u>	<u>Fiscal Agent</u>	<u>Name of Govt Agency Report Rev & Exp</u>
\$ 100,000	None	Each Party	N/A	Each Party
None	None	Each Party	N/A	Each Party
\$150/day	None	Each Party	N/A	Each Party
\$ 5,669,669	224,511	Each Party	N/A	Each Party
None	None	Each Party	N/A	Each Party
None	\$ 130,150	Each party	N/A	Each Party
\$95/day	None	Each party	N/A	Sierra County

Sierra County and City of Truth or Consequences (City of T or C)	City of T or C	Housing of inmates hourly rate	1/28/2018	On going
Sierra County and City of Truth or Consequences	Each Party	Provide animal control within the boundaries of Sierra County	1/18/2021	On going
City of T or C, Elephant Butte, Village of Williamsburg, and Sierra County	Each Party	Establish minimum pool - Elephant Butte Reservoir	7/17/2017	On going
City of Elephant Butte and Sierra County	Each Party	Provision of Law Enforcement annual services	6/14/2017	On going
Bernalillo County and Sierra County	Each Party	Housing of inmates daily rate	6/18/2017	On going
ASI-MV and Sierra County (DWI)	Each Party	Software license	1/7/2014	On going
USDA APHIS-WS and Sierra County	Each Party	Work and financial agreement	7/1/2017	On going
Sierra County, City of T or C, Village of Williamsburg, City of Elephant Butte, and Sierra Vista Hospital	Each Party	Dedication of certain GRT revenues to be pledged payments to the NM Finance Authority loan used for improvements at the Sierra Vista Hospital	11/13/2018	On going

\$95/day	\$ 32,765	Each party	N/A	Sierra County
\$30/animal	\$ 33,000	Each party	N/A	Each Party
None	None	Each party	N/A	Each Party
\$ 30,000	\$ 30,000	Each party	N/A	Each Party
\$165/day	None	Each party	N/A	Bernalillo County
None	None	Each party	N/A	Each Party
\$ 68,844	\$ 46,157	Each party	N/A	Each Party
None	None	Each party	N/A	Each Party

STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY FOR PUBLIC FUNDS
FOR THE YEAR ENDED June 30, 2025

	Citizens Bank	First Savings Bank	Total
Deposits in Bank or Savings and Loan			
Cash deposits	\$ 14,968,685	-	14,968,685
Money Market	158,560	106,677	265,237
Certificates of deposits	1,012,403	80,953	1,093,356
Total amounts on deposit	16,139,648	187,630	16,327,278
Less: FDIC insurance	(500,000)	(187,630)	(687,630)
Total uninsured public funds:	15,639,648	-	15,639,648
Collateral requirement - 50%	7,819,824	-	7,819,824
Total required collateralization	\$ 7,819,824	-	7,819,824

Pledged Collateral						
<i>Type of security and security number</i>	<i>CUSIP Number</i>	<i>Maturity Date</i>				
FHLB	3130ARJB8	10/18/2027	\$	1,811,317		1,811,317
FNMA	31364FKW0	12/20/2027		547,101		547,101
FFCB	3133EKDF0	3/14/2029		483,465		483,465
FFCB	3133EKDF0	3/14/2029		483,465		483,465
FFCB	3133ENVN7	4/27/2029		97,055		97,055
FFCB	3133ENVN7	4/27/2029		485,275		485,275
FFCB	3133ENVN7	4/27/2029		1,941,100		1,941,100
FFCB	3133ENVN7	4/27/2029		97,055		97,055
FFCB	3133ENVN7	4/27/2029		291,165		291,165
FNMA	3135G05Q2	8/5/2030		641,175		641,175
FNMA	3135G05Q2	8/5/2030		2,564,700		2,564,700
			Totals:	\$ 9,442,873	-	9,442,873
			Total under (over) pledged:	(1,623,049)	-	(1,623,049)

STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
June 30, 2025

Account Type	Account Name	Citizens Bank	First Savings Bank	Totals
Cash and Cash				
Equivalents				
Checking	Operational *	\$ 14,968,685	-	14,968,685
	Money Market **	158,560	106,677	265,237
	CD time deposits **	<u>1,012,403</u>	<u>80,953</u>	<u>1,093,356</u>
	Total on Deposit	16,139,648	187,630	16,327,278
	Reconciling Items	<u>(307,284)</u>	<u>-</u>	<u>(307,284)</u>
Book balance		<u>\$ 15,832,364</u>	<u>187,630</u>	16,019,994
LGIP				5,350,537
Petty Cash				385
NMFA				<u>1,040,750</u>
Total cash and cash equivalents June 30, 2025				<u>\$ 22,411,666</u>
Total cash and cash equivalents governmental funds				\$ 20,918,919
Total restricted cash and cash equivalents governmental funds				1,040,750
Total cash and cash equivalents enterprise fund				23,931
Total investments enterprise fund				158,559
Total agency funds cash and cash equivalents				<u>269,507</u>
Total cash, cash equivalents and investments				<u>\$ 22,411,666</u>

* Non-interest-bearing
** Interest-bearing

STATE OF NEW MEXICO
SIERRA COUNTY
TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAXES RECEIVABLE
FOR THE YEAR ENDED June 30, 2025

Property taxes receivable, beginning of year	\$	\$	612,707
Changes to tax roll:			
Net tax charges to treasurer for tax year 2024	\$		10,596,801
Adjustments:			
Net increase/(decrease) of taxes receivable	\$		<u>131,568</u>
Total receivable prior to collections	\$		11,341,076
Collections for fiscal year ended June 30, 2025	\$		<u>(10,483,447)</u>
Property taxes receivable at June 30, 2025	\$	\$	<u><u>857,629</u></u>
Property taxes are reported as follows			
Governmental funds:			
County portion	\$		447,184
Agency portion	\$		<u>410,445</u>
Total property taxes receivable	\$	\$	<u><u>857,629</u></u>
Property taxes receivable by years:			
2014-2023	\$		221,197
2024	\$		<u>636,432</u>
	\$	\$	<u><u>857,629</u></u>

STATE OF NEW MEXICO
SIERRA COUNTY
TREASURERS PROPERTY TAX SCHEDULE
June 30, 2025

	ORIGINAL TAXES LEVIED	TAXES ADDED PRIOR TO 1-Jul-24	TAXES DELETED PRIOR TO 1-Jul-24	ADDS & DELETES PRIOR TO 1-Jul-24	ADJUSTED TAXES CHARGED PRIOR 1-Jul-24	TAXES COLLECTED PRIOR TO 1-Jul-24
NM OPERATIONS						
2022	\$ 479,564.00	575.03	(319.65)	255.38	479,819.38	(473,877.26)
2021	453,953.35	801.32	(427.11)	374.21	454,327.56	(452,609.55)
2020	437,042.05	493.07	(309.87)	183.20	437,225.25	(436,415.96)
2019	431,811.47	2,768.89	(194.30)	2,574.59	434,386.06	(433,796.94)
Tax Total	1,802,370.87	4,638.31	(1,250.93)	3,387.38	1,805,758.25	(1,796,699.71)
NM DEBT SERV						
2024	\$ 531,583.32	-	-	-	531,583.32	-
2023	502,175.21	1,235.38	(244.77)	990.61	503,165.82	(481,994.44)
2018	436,140.94	844.73	(218.64)	626.09	436,767.03	(436,269.29)
2017	426,541.14	308.92	(290.34)	18.58	426,559.72	(426,019.18)
2016	425,519.70	206.16	(994.91)	(788.75)	424,730.95	(424,315.70)
2015	414,806.29	91.44	(326.06)	(234.62)	414,571.67	(414,245.91)
2014	406,270.85	764.90	(495.85)	269.05	406,539.90	(406,215.69)
Tax Total	3,143,037.45	3,451.53	(2,570.57)	880.96	3,143,918.41	(2,589,060.21)
CO OPERATION						
2024	\$ 4,311,679.42	-	-	-	4,311,679.42	-
2023	4,121,824.03	10,470.18	(1,935.97)	8,534.21	4,130,358.24	(3,957,462.53)
2022	3,940,387.75	4,982.54	(2,684.88)	2,297.66	3,942,685.41	(3,894,691.22)
2021	3,721,219.67	6,658.23	(3,459.23)	3,199.00	3,724,418.67	(3,710,550.39)
2020	3,569,340.25	4,267.73	(2,619.63)	1,648.10	3,570,988.35	(3,564,467.26)
2019	3,473,461.96	23,965.59	(1,577.30)	22,388.29	3,495,850.25	(3,491,259.73)
2018	3,436,061.69	7,041.68	(1,709.25)	5,332.43	3,441,394.12	(3,437,630.56)
2017	3,316,432.45	2,312.56	(2,303.17)	9.39	3,316,441.84	(3,312,294.22)
2016	3,282,895.52	1,616.40	(7,928.23)	(6,311.83)	3,276,583.69	(3,273,450.19)
2015	3,204,673.38	666.93	(2,627.58)	(1,960.65)	3,202,712.73	(3,200,300.55)
2014	3,105,903.68	6,240.19	(4,126.85)	2,113.34	3,108,017.02	(3,105,629.76)
Tax Total	39,483,879.80	68,222.03	(30,972.09)	37,249.94	39,521,129.74	(34,947,736.41)
MUN OPERATION						
2024	\$ 529,025.00	-	-	-	529,025.00	-
2023	495,627.08	1,035.84	(243.69)	792.15	496,419.23	(476,020.39)
2022	472,705.42	303.27	(644.31)	(341.04)	472,364.38	(466,757.25)
2021	452,380.30	873.88	(787.68)	86.20	452,466.50	(451,096.19)
2020	447,569.23	459.87	(483.64)	(23.77)	447,545.46	(447,045.30)
2019	442,828.23	317.29	(172.25)	145.04	442,973.27	(442,564.87)
2018	448,474.05	345.85	(238.15)	107.70	448,581.75	(448,238.99)
2017	444,761.53	141.52	(359.81)	(218.29)	444,543.24	(444,220.57)
2016	441,298.58	108.96	(1,254.30)	(1,145.34)	440,153.24	(439,905.49)
2015	440,376.97	2.86	(292.44)	(289.58)	440,087.39	(439,848.75)
2014	434,357.52	118.82	(656.37)	(537.55)	433,819.97	(433,599.71)
Tax Total	5,049,403.91	3,708.16	(5,132.64)	(1,424.48)	5,047,979.43	(4,489,297.51)
MUN OPERATION						
2024	\$ 561,729.09	-	-	-	561,729.09	-
Tax Total	561,729.09	-	-	-	561,729.09	-
SCH LEVY						
2024	\$ 193,131.58	-	-	-	193,131.58	-
2023	184,608.49	454.16	(90.00)	364.16	184,972.65	(177,189.68)
2022	176,301.75	211.39	(117.48)	93.91	176,395.66	(174,211.17)
2021	166,885.46	294.58	(157.01)	137.57	167,023.03	(166,391.49)
2020	160,664.67	181.26	(113.95)	67.31	160,731.98	(160,434.60)
2019	158,742.37	1,017.85	(71.43)	946.42	159,688.79	(159,472.33)
2018	160,333.67	310.56	(80.37)	230.19	160,563.86	(160,380.93)
2017	156,806.11	113.56	(106.75)	6.81	156,812.92	(156,614.48)
2016	155,884.68	75.56	(364.80)	(289.24)	155,595.44	(155,443.54)
2015	152,366.66	33.59	(119.71)	(86.12)	152,280.54	(152,160.82)
2014	149,356.05	281.20	(182.27)	98.93	149,454.98	(149,335.68)
Tax Total	1,815,081.49	2,973.71	(1,403.77)	1,569.94	1,816,651.43	(1,611,634.72)

STATE OF NEW MEXICO
SIERRA COUNTY
TREASURERS PROPERTY TAX SCHEDULE
June 30, 2025

SCH DEBT SEV	ORIGINAL	TAXES ADDED	TAXES DELETED	ADDS & DELETES	ADJUSTED TAXES	TAXES COLLECTED
	TAXES LEVIED	PRIOR TO 1-Jul-22	PRIOR TO 1-Jul-22	PRIOR TO 1-Jul-22	CHARGED PRIOR 1-Jul-22	PRIOR TO 1-Jul-22
2024	\$ 2,208,676.40	-	-	-	2,208,676.40	-
2023	2,086,494.62	5,132.97	(1,017.12)	4,115.85	2,090,610.47	(2,002,645.02)
2022	1,992,587.90	2,389.24	(1,327.99)	1,061.25	1,993,649.15	(1,968,959.92)
2021	1,885,836.59	3,328.85	(1,774.42)	1,554.43	1,887,391.02	(1,880,254.68)
2020	1,815,552.27	2,048.26	(1,287.40)	760.86	1,816,313.13	(1,812,951.53)
2019	1,796,997.09	11,522.52	(808.65)	10,713.87	1,807,710.96	(1,805,260.56)
2018	1,803,798.54	3,493.83	(904.17)	2,589.66	1,806,388.20	(1,804,330.30)
2017	1,761,904.03	1,276.07	(1,199.30)	76.77	1,761,980.80	(1,759,749.03)
2016	1,759,579.05	852.42	(4,113.95)	(3,261.53)	1,756,317.52	(1,754,601.14)
2015	1,713,438.35	377.66	(1,346.71)	(969.05)	1,712,469.30	(1,711,123.73)
2014	1,681,474.93	3,165.88	(2,052.04)	1,113.84	1,682,588.77	(1,681,246.07)
Tax Total	20,506,339.77	33,587.70	(15,831.75)	17,755.95	20,524,095.72	(18,181,121.98)
SCH CAPT IMPRV						
2024	\$ 772,073.28	-	-	-	772,073.28	-
2023	738,231.61	1,816.43	(359.81)	1,456.62	739,688.23	(708,565.51)
2022	705,213.81	845.60	(470.00)	375.60	705,589.41	(696,851.47)
2021	667,551.18	1,178.35	(628.11)	550.24	668,101.42	(665,575.25)
2020	642,670.18	725.05	(455.74)	269.31	642,939.49	(641,749.57)
2019	634,978.71	4,071.53	(285.72)	3,785.81	638,764.52	(637,898.73)
2018	641,347.01	1,242.25	(321.47)	920.78	642,267.79	(641,536.16)
2017	627,233.26	454.29	(426.98)	27.31	627,260.57	(626,466.10)
2015	609,603.19	134.42	(478.97)	(344.55)	609,258.64	(608,779.78)
2014	597,430.51	1,124.84	(729.09)	395.75	597,826.26	(597,349.20)
Tax Total	6,636,332.74	11,592.76	(4,155.89)	7,436.87	6,643,769.61	(5,824,771.77)
HOSPITAL OPER						
2024	\$ 772,302.61	-	-	-	772,302.61	-
2023	738,448.83	1,816.67	(359.96)	1,456.71	739,905.54	(708,772.85)
2021	667,551.18	1,178.35	(628.11)	550.24	668,101.42	(665,575.25)
2020	642,670.18	725.05	(455.74)	269.31	642,939.49	(641,749.57)
2019	634,978.71	4,071.53	(285.72)	3,785.81	638,764.52	(637,898.73)
2018	641,347.01	1,242.25	(321.47)	920.78	642,267.79	(641,536.16)
2017	627,233.26	454.29	(426.98)	27.31	627,260.57	(626,466.10)
2016	623,373.14	302.13	(1,458.87)	(1,156.74)	622,216.40	(621,608.72)
2015	609,603.19	134.42	(478.97)	(344.55)	609,258.64	(608,779.78)
2014	597,430.51	1,124.84	(729.09)	395.75	597,826.26	(597,349.20)
Tax Total	6,554,938.62	11,049.53	(5,144.91)	5,904.62	6,560,843.24	(5,749,736.36)
SIERRA S&W						
2024	\$ 287,689.83	-	-	-	287,689.83	-
2023	307,048.35	634.89	(149.38)	485.51	307,533.86	(294,682.07)
2022	288,408.87	243.03	(69.06)	173.97	288,582.84	(285,349.41)
2021	283,497.93	526.15	(277.20)	248.95	283,746.88	(283,002.13)
2020	279,690.92	336.39	(427.83)	(91.44)	279,599.48	(279,391.46)
2019	276,972.35	406.98	(251.66)	155.32	277,127.67	(277,002.44)
2018	277,492.50	543.33	(127.93)	415.40	277,907.90	(277,792.06)
2017	272,097.81	139.25	(17.19)	122.06	272,219.87	(272,128.28)
2016	271,794.56	74.35	(321.30)	(246.95)	271,547.61	(271,495.95)
2015	265,629.70	10.22	(100.92)	(90.70)	265,539.00	(265,489.77)
2014	263,366.67	307.85	(122.64)	185.21	263,551.88	(263,496.13)
Tax Total	3,073,689.49	3,222.44	(1,865.11)	1,357.33	3,075,046.82	(2,769,829.70)

STATE OF NEW MEXICO
SIERRA COUNTY
TREASURERS PROPERTY TAX SCHEDULE
June 30, 2025

	ORIGINAL TAXES LEVIED	TAXES ADDED PRIOR TO 1-Jul-22	TAXES DELETED PRIOR TO 1-Jul-22	ADDS & DELETES PRIOR TO 1-Jul-22	ADJUSTED TAXES CHARGED PRIOR 1-Jul-22	TAXES COLLECTED PRIOR TO 1-Jul-22
UNDERWOOD S&W						
2024	\$ 1,857.46	-	-	-	1,857.46	-
2023	1,856.87	-	-	-	1,856.87	(1,856.87)
2022	1,815.08	-	-	-	1,815.08	(1,815.08)
2021	1,776.41	-	-	-	1,776.41	(1,776.41)
2020	1,758.55	-	-	-	1,758.55	(1,758.55)
2019	1,710.19	-	-	-	1,710.19	(1,710.19)
2018	1,686.55	-	-	-	1,686.55	(1,686.55)
2017	1,691.23	-	-	-	1,691.23	(1,691.23)
2016	1,674.19	-	-	-	1,674.19	(1,674.19)
2015	1,690.98	-	-	-	1,690.98	(1,690.98)
2014	1,675.36	-	-	-	1,675.36	(1,675.36)
Tax Total	19,192.87	-	-	-	19,192.87	(17,335.41)
CATTLE LEVY						
2024	\$ 30,191.50	-	-	-	30,191.50	-
2023	27,709.54	-	-	-	27,709.54	(26,772.41)
2022	23,515.74	-	(26.25)	(26.25)	23,489.49	(23,340.71)
2021	22,337.76	-	(57.08)	(57.08)	22,280.68	(21,892.46)
2020	20,526.61	-	(160.85)	(160.85)	20,365.76	(20,070.47)
2019	22,528.90	-	(47.32)	(47.32)	22,481.58	(22,479.86)
2018	22,752.43	-	(20.75)	(20.75)	22,731.68	(22,711.90)
2017	31,998.38	-	-	-	31,998.38	(31,215.46)
2016	34,139.24	-	(54.50)	(54.50)	34,084.74	(33,621.91)
2015	31,986.79	-	(345.05)	(345.05)	31,641.74	(31,641.74)
2014	25,876.62	-	(29.37)	(29.37)	25,847.25	(25,847.25)
Tax Total	293,563.51	-	(741.17)	(741.17)	292,822.34	(259,594.17)
SHEEP LEVY						
2024	\$ 6.60	-	-	-	6.60	-
2023	5.76	-	-	-	5.76	(5.76)
2022	5.03	-	-	-	5.03	(5.03)
2021	5.32	-	-	-	5.32	(5.32)
2020	4.55	-	-	-	4.55	(4.55)
2019	4.39	-	-	-	4.39	(4.39)
2018	4.51	-	-	-	4.51	(4.51)
2017	5.23	-	-	-	5.23	(5.23)
2016	4.58	-	-	-	4.58	(4.58)
2015	6.53	-	-	-	6.53	(6.53)
2014	11.62	-	-	-	11.62	(11.62)
Tax Total	64.12	-	-	-	64.12	(57.52)
GOATS LEVY						
2024	\$ 31.15	-	-	-	31.15	-
2023	29.82	-	-	-	29.82	(26.82)
2022	23.95	-	-	-	23.95	(21.74)
2021	23.50	-	-	-	23.50	(21.46)
2020	28.58	-	(4.46)	(4.46)	24.12	(18.41)
2019	27.80	-	(2.67)	(2.67)	25.13	(23.19)
2018	34.35	-	(7.28)	(7.28)	27.07	(25.13)
2017	43.23	-	(7.60)	(7.60)	35.63	(35.63)
2016	41.45	-	(4.63)	(4.63)	36.82	(36.82)
2015	29.31	-	-	-	29.31	(29.31)
2014	27.34	-	-	-	27.34	(27.34)
Tax Total	340.48	-	(26.64)	(26.64)	313.84	(265.85)

STATE OF NEW MEXICO
SIERRA COUNTY
TREASURERS PROPERTY TAX SCHEDULE
June 30, 2025

	ORIGINAL TAXES LEVIED	TAXES ADDED PRIOR TO 1-Jul-22	TAXES DELETED PRIOR TO 1-Jul-22	ADDS & DELETES PRIOR TO 1-Jul-22	ADJUSTED TAXES CHARGED PRIOR 1-Jul-22	TAXES COLLECTED PRIOR TO 1-Jul-22
EQUINE LEVY						
2024	\$ 1,235.96	-	-	-	1,235.96	-
2023	1,380.70	-	-	-	1,380.70	(1,234.51)
2022	1,287.35	-	(2.20)	(2.20)	1,285.15	(1,216.47)
2021	1,202.68	2.16	(19.43)	(17.27)	1,185.41	(1,145.50)
2020	1,318.12	-	(21.05)	(21.05)	1,297.07	(1,269.06)
2019	1,293.36	-	(8.68)	(8.68)	1,284.68	(1,277.51)
2018	1,190.17	-	(17.97)	(17.97)	1,172.20	(1,164.22)
2017	1,194.67	-	(19.53)	(19.53)	1,175.14	(1,171.59)
2016	944.07	-	(17.55)	(17.55)	926.52	(926.52)
2015	1,025.49	-	(8.13)	(8.13)	1,017.36	(1,017.36)
2014	771.23	-	(6.00)	(6.00)	765.23	(765.23)
Tax Total	12,843.80	2.16	(120.54)	(118.38)	12,725.42	(11,187.97)
DAIRY CTL LEVY						
2024	\$ 80.80	-	-	-	80.80	-
2023	53.89	-	-	-	53.89	(53.10)
2022	4,694.96	-	-	-	4,694.96	(4,694.96)
2021	4,490.45	-	-	-	4,490.45	(4,490.45)
2020	3,260.51	-	-	-	3,260.51	(3,260.51)
2019	4,233.33	-	-	-	4,233.33	(4,233.33)
2018	4,534.98	-	-	-	4,534.98	(4,534.98)
2017	5,507.84	-	-	-	5,507.84	(5,507.84)
2016	6,421.11	-	-	-	6,421.11	(6,421.11)
2015	8,593.61	-	-	-	8,593.61	(8,593.61)
2014	7,244.83	-	-	-	7,244.83	(7,244.83)
Tax Total	49,116.31	-	-	-	49,116.31	(49,034.72)
SWINE LEVY						
2024	\$ 2.59	-	-	-	2.59	-
2023	4.53	-	-	-	4.53	(4.53)
2022	1.68	-	-	-	1.68	(1.68)
2021	1.44	-	-	-	1.44	(1.44)
2020	1.23	-	-	-	1.23	(1.23)
2019	1.33	-	-	-	1.33	(1.33)
2018	0.88	-	-	-	0.88	(0.88)
2017	0.87	-	-	-	0.87	(0.87)
2016	0.77	-	-	-	0.77	(0.77)
2015	0.65	-	-	-	0.65	(0.65)
2014	0.62	-	-	-	0.62	(0.62)
Tax Total	16.59	-	-	-	16.59	(14.00)
BISON LEVY						
2024	\$ 2,811.80	-	-	-	2,811.80	-
2023	3,846.85	-	-	-	3,846.85	(3,846.85)
2022	3,098.00	-	-	-	3,098.00	(3,098.00)
2021	5,500.34	-	-	-	5,500.34	(5,500.34)
2020	4,548.34	-	-	-	4,548.34	(4,548.34)
2019	9,617.78	-	-	-	9,617.78	(9,617.78)
2018	8,761.29	-	-	-	8,761.29	(8,761.29)
2017	15,447.98	-	-	-	15,447.98	(15,447.98)
2016	11,131.56	-	-	-	11,131.56	(11,131.56)
2015	9,098.34	-	-	-	9,098.34	(9,098.34)
2014	9,248.34	-	-	-	9,248.34	(9,248.34)
Tax Total	83,110.62	-	-	-	83,110.62	(80,298.82)

STATE OF NEW MEXICO
SIERRA COUNTY
TREASURERS PROPERTY TAX SCHEDULE
June 30, 2025

	ORIGINAL TAXES LEVIED	TAXES ADDED PRIOR TO 1-Jul-22	TAXES DELETED PRIOR TO 1-Jul-22	ADDS & DELETES PRIOR TO 1-Jul-22	ADJUSTED TAXES CHARGED PRIOR 1-Jul-22	TAXES COLLECTED PRIOR TO 1-Jul-22
CABALLO S&W						
2024	\$ 25,520.88	-	-	-	25,520.88	-
2023	26,145.94	236.76	-	236.76	26,382.70	(25,634.39)
2022	25,221.53	165.53	(2.23)	163.30	25,384.83	(25,128.62)
2021	24,081.88	4.78	-	4.78	24,086.66	(24,036.59)
2020	23,349.79	5.24	-	5.24	23,355.03	(23,334.35)
2019	22,253.86	1,630.65	-	1,630.65	23,884.51	(23,863.83)
2018	23,844.26	-	-	-	23,844.26	(23,837.91)
2017	23,240.72	-	-	-	23,240.72	(23,234.37)
2016	22,403.34	-	-	-	22,403.34	(22,396.99)
2015	21,995.94	-	-	-	21,995.94	(21,989.55)
2014	20,495.19	-	(0.33)	(0.33)	20,494.86	(20,487.01)
Tax Total	258,553.33	2,042.96	(2.56)	2,040.40	260,593.73	(233,943.61)
ADMINISTRATIVE						
2024	\$ 568.06	-	-	-	568.06	-
2023	650.48	3.32	(10.62)	(7.30)	643.18	(571.39)
2022	714.33	-	(21.26)	(21.26)	693.07	(659.54)
2021	690.91	-	(12.45)	(12.45)	678.46	(656.04)
2020	699.69	-	(7.76)	(7.76)	691.93	(673.29)
2019	681.47	-	(4.64)	(4.64)	676.83	(661.49)
2018	697.32	-	(31.02)	(31.02)	666.30	(652.86)
2017	689.40	-	(29.91)	(29.91)	659.49	(649.05)
2016	733.06	-	(13.64)	(13.64)	719.42	(708.09)
2015	700.15	-	(9.39)	(9.39)	690.76	(680.27)
2014	771.33	-	(7.39)	(7.39)	763.94	(755.41)
Tax Total	7,596.20	3.32	(148.08)	(144.76)	7,451.44	(6,667.43)
FLOOD DISTRICT						
2024	\$ 495,781.46	-	-	-	495,781.46	-
2023	527,590.90	1,299.38	(233.26)	1,066.12	528,657.02	(505,704.65)
2022	501,311.67	634.19	(250.09)	384.10	501,695.77	(495,447.17)
2021	482,579.89	852.98	(412.35)	440.63	483,020.52	(481,163.19)
2020	470,985.67	534.68	(245.83)	288.85	471,274.52	(470,392.99)
2019	466,204.98	3,053.66	(145.74)	2,907.92	469,112.90	(468,469.85)
2018	468,825.92	931.69	(179.86)	751.83	469,577.75	(469,034.44)
2017	463,271.03	340.73	(167.65)	173.08	463,444.11	(462,872.56)
2016	461,794.15	221.82	(419.02)	(197.20)	461,596.95	(461,144.67)
2015	451,470.51	100.84	(219.98)	(119.14)	451,351.37	(450,996.33)
2014	444,020.03	523.19	(207.11)	316.08	444,336.11	(443,978.68)
Tax Total	5,233,836.21	8,493.16	(2,480.89)	6,012.27	5,239,848.48	(4,709,204.53)
2024	\$ 10,725,978.79	-	-	-	10,725,978.79	-
2023	9,763,733.50	24,135.98	(4,644.58)	19,491.40	9,783,224.90	(9,373,043.77)
2022	8,616,858.82	10,349.82	(5,935.40)	4,414.42	8,621,273.24	(8,516,126.70)
2021	8,841,566.24	15,699.63	(8,640.18)	7,059.45	8,848,625.69	(8,815,744.13)
2020	8,521,681.39	9,776.60	(6,593.75)	3,182.85	8,524,864.24	(8,509,537.00)
2019	8,379,328.28	52,826.49	(3,856.08)	48,970.41	8,428,298.69	(8,417,497.08)
2018	8,377,328.07	15,996.17	(4,178.33)	11,817.84	8,389,145.91	(8,380,129.12)
2017	8,176,100.17	5,541.19	(5,355.21)	185.98	8,176,286.15	(8,165,789.77)
2016	7,499,632.75	3,457.80	(16,945.70)	(13,487.90)	7,486,144.85	(7,478,887.94)
2015	7,937,096.03	1,552.38	(6,353.91)	(4,801.53)	7,932,294.50	(7,926,473.76)
2014	7,745,733.23	13,651.71	(9,344.40)	4,307.31	7,750,040.54	(7,744,263.13)
Grand Total	94,585,037.27	152,987.77	(71,847.54)	81,140.23	94,666,177.50	(83,327,492.40)

UNCOLLECTED TAXES AS OF 1-Jul-24	TAXES ADDED 1-Jul-24 TO JUN 30, 2025	TAXES DELETED 1-Jul-24 TO JUN 30, 2025	ADDS & DELETES 1-Jul-24 TO JUN 30, 2025	AVAIL ADJ TAXES 1-Jul-24 TO JUN 30, 2025	PD&DISTRIBUTED 1-Jul-24 TO JUN 30, 2025	OUTSTANDING TAX RECEIVABLE AS TO JUN 30, 2025
5,942.12	-	(27.63)	(27.63)	5,914.49	(4,119.66)	1,794.83
1,718.01	-	(13.51)	(13.51)	1,704.50	(1,022.79)	681.71
809.29	-	(12.62)	(12.62)	796.67	(214.99)	581.68
589.12	-	(11.89)	(11.89)	577.23	(144.04)	433.19
9,058.54	-	(65.65)	(65.65)	8,992.89	(5,501.48)	3,491.41
531,583.32	1,247.72	(801.17)	446.55	532,029.87	(501,132.00)	30,897.87
21,171.38	61.15	(89.99)	(28.84)	21,142.54	(14,291.11)	6,851.43
497.74	-	(11.88)	(11.88)	485.86	(96.13)	389.73
540.54	-	(11.89)	(11.89)	528.65	(84.43)	444.22
415.25	-	(11.89)	(11.89)	403.36	(7.78)	395.58
325.76	-	(23.18)	(23.18)	302.58	(7.77)	294.81
324.21	-	(319.56)	(319.56)	4.65	(4.81)	(0.16)
554,858.20	1,308.87	(1,269.56)	39.31	554,897.51	(515,624.03)	39,273.48
4,311,679.42	10,757.90	(6,908.68)	3,849.22	4,315,528.64	(4,067,312.03)	248,216.61
172,895.71	479.90	(739.12)	(259.22)	172,636.49	(116,871.57)	55,764.92
47,994.19	-	(226.26)	(226.26)	47,767.93	(33,209.80)	14,558.13
13,868.28	-	(115.52)	(115.52)	13,752.76	(8,268.08)	5,484.68
6,521.09	-	(108.26)	(108.26)	6,412.83	(1,746.54)	4,666.29
4,590.52	-	(101.41)	(101.41)	4,489.11	(1,149.06)	3,340.05
3,763.56	-	(100.85)	(100.85)	3,662.71	(751.27)	2,911.44
4,147.62	-	(100.51)	(100.51)	4,047.11	(638.65)	3,408.46
3,133.50	-	(100.30)	(100.30)	3,033.20	(54.42)	2,978.78
2,412.18	-	(198.61)	(198.61)	2,213.57	(54.77)	2,158.80
2,387.26	-	(2,353.94)	(2,353.94)	33.32	(33.30)	0.02
4,573,393.33	11,237.80	(11,053.46)	184.34	4,573,577.67	(4,230,089.49)	343,488.18
529,025.00	1,416.50	(800.20)	616.30	529,641.30	(498,542.45)	31,098.85
20,398.84	69.10	(102.69)	(33.59)	20,365.25	(15,092.95)	5,272.30
5,607.13	-	(19.00)	(19.00)	5,588.13	(4,318.64)	1,269.49
1,370.31	-	(3.37)	(3.37)	1,366.94	(980.25)	386.69
500.16	-	(2.59)	(2.59)	497.57	(193.52)	304.05
408.40	-	(2.14)	(2.14)	406.26	(137.51)	268.75
342.76	-	(2.09)	(2.09)	340.67	(114.40)	226.27
322.67	-	(2.06)	(2.06)	320.61	(74.45)	246.16
247.75	-	(2.03)	(2.03)	245.72	(8.39)	237.33
238.64	-	(2.06)	(2.06)	236.58	(8.43)	228.15
220.26	-	(220.32)	(220.32)	(0.06)	-	(0.06)
558,681.92	1,485.60	(1,158.55)	327.05	559,008.97	(519,470.99)	39,537.98
561,729.09	2,782.67	(742.44)	2,040.23	563,769.32	(520,341.27)	43,428.05
561,729.09	2,782.67	(742.44)	2,040.23	563,769.32	(520,341.27)	43,428.05
193,131.58	457.89	(294.02)	163.87	193,295.45	(182,086.91)	11,208.54
7,782.97	22.48	(33.09)	(10.61)	7,772.36	(5,253.70)	2,518.66
2,184.49	-	(10.16)	(10.16)	2,174.33	(1,514.49)	659.84
631.54	-	(4.97)	(4.97)	626.57	(376.05)	250.52
297.38	-	(4.64)	(4.64)	292.74	(79.07)	213.67
216.46	-	(4.37)	(4.37)	212.09	(52.97)	159.12
182.93	-	(4.37)	(4.37)	178.56	(35.35)	143.21
198.44	-	(4.37)	(4.37)	194.07	(31.05)	163.02
151.90	-	(4.37)	(4.37)	147.53	(2.85)	144.68
119.72	-	(8.51)	(8.51)	111.21	(2.86)	108.35
119.30	-	(117.49)	(117.49)	1.81	(1.77)	0.04
205,016.71	480.37	(490.36)	(9.99)	205,006.72	(189,437.07)	15,569.65

UNCOLLECTED TAXES AS OF 1-Jul-22	TAXES ADDED 1-Jul-22 TO JUN 30, 2024	TAXES DELETED 1-Jul-22 TO JUN 30, 2024	ADDS & DELETES 1-Jul-22 TO JUN 30, 2024	AVAIL ADJ TAXES 1-Jul-22 TO JUN 30, 2024	PD&DISTRIBUTED 1-Jul-22 TO JUN 30, 2024	OUTSTANDING TAX RECEIVABLE AS TO JUN 30, 2024
2,208,676.40	5,184.25	(3,328.82)	1,855.43	2,210,531.83	(2,082,153.75)	128,378.08
87,965.45	254.06	(373.95)	(119.89)	87,845.56	(59,378.48)	28,467.08
24,689.23	-	(114.77)	(114.77)	24,574.46	(17,117.19)	7,457.27
7,136.34	-	(56.18)	(56.18)	7,080.16	(4,249.14)	2,831.02
3,361.60	-	(52.46)	(52.46)	3,309.14	(893.33)	2,415.81
2,450.40	-	(49.47)	(49.47)	2,400.93	(599.53)	1,801.40
2,057.90	-	(49.17)	(49.17)	2,008.73	(397.74)	1,610.99
2,231.77	-	(49.10)	(49.10)	2,182.67	(348.85)	1,833.82
1,716.38	-	(49.15)	(49.15)	1,667.23	(32.16)	1,635.07
1,345.57	-	(95.81)	(95.81)	1,249.76	(32.13)	1,217.63
1,342.70	-	(1,322.70)	(1,322.70)	20.00	(19.90)	0.10
2,342,973.74	5,438.31	(5,541.58)	(103.27)	2,342,870.47	(2,165,222.20)	177,648.27

772,073.28	1,831.40	(1,175.98)	655.42	772,728.70	(727,924.43)	44,804.27
31,122.72	89.87	(132.31)	(42.44)	31,080.28	(21,008.59)	10,071.69
8,737.94	-	(40.62)	(40.62)	8,697.32	(6,058.11)	2,639.21
2,526.17	-	(19.89)	(19.89)	2,506.28	(1,504.13)	1,002.15
1,189.92	-	(18.57)	(18.57)	1,171.35	(316.24)	855.11
865.79	-	(17.48)	(17.48)	848.31	(211.86)	636.45
731.63	-	(17.48)	(17.48)	714.15	(141.43)	572.72
794.47	-	(17.48)	(17.48)	776.99	(124.20)	652.79
478.86	-	(34.07)	(34.07)	444.79	(11.44)	433.35
477.06	-	(469.96)	(469.96)	7.10	(7.07)	0.03
818,997.84	1,921.27	(1,943.84)	(22.57)	818,975.27	(757,307.50)	61,667.77

772,302.61	1,831.47	(1,176.04)	655.43	772,958.04	(728,138.77)	44,819.27
31,132.69	89.92	(132.35)	(42.43)	31,090.26	(21,015.14)	10,075.12
2,526.17	-	(19.89)	(19.89)	2,506.28	(1,504.13)	1,002.15
1,189.92	-	(18.57)	(18.57)	1,171.35	(316.24)	855.11
865.79	-	(17.48)	(17.48)	848.31	(211.86)	636.45
731.63	-	(17.48)	(17.48)	714.15	(141.43)	572.72
794.47	-	(17.48)	(17.48)	776.99	(124.20)	652.79
607.68	-	(17.46)	(17.46)	590.22	(11.35)	578.87
478.86	-	(34.07)	(34.07)	444.79	(11.44)	433.35
477.06	-	(469.96)	(469.96)	7.10	(7.07)	0.03
811,106.88	1,921.39	(1,920.78)	0.61	811,107.49	(751,481.63)	59,625.86

287,689.83	53.83	(58.79)	(4.96)	287,684.87	(268,777.10)	18,907.77
12,851.79	44.96	(42.16)	2.80	12,854.59	(8,994.78)	3,859.81
3,233.43	-	-	-	3,233.43	(2,552.99)	680.44
744.75	-	(17.30)	(17.30)	727.45	(632.22)	95.23
208.02	-	-	-	208.02	(122.55)	85.47
125.23	-	-	-	125.23	(71.28)	53.95
115.84	-	-	-	115.84	(61.60)	54.24
91.59	-	-	-	91.59	(39.99)	51.60
51.66	-	-	-	51.66	-	51.66
49.23	-	-	-	49.23	-	49.23
55.75	-	(55.75)	(55.75)	-	-	-
305,217.12	98.79	(174.00)	(75.21)	305,141.91	(281,252.51)	23,889.40

UNCOLLECTED TAXES AS OF 1-Jul-22	TAXES ADDED 1-Jul-22 TO JUN 30, 2024	TAXES DELETED 1-Jul-22 TO JUN 30, 2024	ADDS & DELETES 1-Jul-22 TO JUN 30, 2024	AVAIL ADJ TAXES 1-Jul-22 TO JUN 30, 2024	PD&DISTRIBUTED 1-Jul-22 TO JUN 30, 2024	OUTSTANDING TAX RECEIVABLE AS TO JUN 30, 2024
1,857.46	-	-	-	1,857.46	(1,697.03)	160.43
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,857.46	-	-	-	1,857.46	(1,697.03)	160.43
30,191.50	-	-	-	30,191.50	(28,418.12)	1,773.38
937.13	-	-	-	937.13	(718.25)	218.88
148.78	-	-	-	148.78	(86.06)	62.72
388.22	-	-	-	388.22	-	388.22
295.29	-	-	-	295.29	-	295.29
1.72	-	-	-	1.72	-	1.72
19.78	-	-	-	19.78	-	19.78
782.92	-	-	-	782.92	-	782.92
462.83	-	-	-	462.83	-	462.83
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,228.17	-	-	-	33,228.17	(29,222.43)	4,005.74
6.60	-	-	-	6.60	(6.60)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6.60	-	-	-	6.60	(6.60)	-
31.15	-	-	-	31.15	(28.36)	2.79
3.00	-	-	-	3.00	(0.69)	2.31
2.21	-	-	-	2.21	(0.16)	2.05
2.04	-	-	-	2.04	-	2.04
5.71	-	-	-	5.71	-	5.71
1.94	-	-	-	1.94	-	1.94
1.94	-	-	-	1.94	-	1.94
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
47.99	-	-	-	47.99	(29.21)	18.78

UNCOLLECTED TAXES AS OF 1-Jul-22	TAXES ADDED 1-Jul-22 TO JUN 30, 2024	TAXES DELETED 1-Jul-22 TO JUN 30, 2024	ADDS & DELETES 1-Jul-22 TO JUN 30, 2024	AVAIL ADJ TAXES 1-Jul-22 TO JUN 30, 2024	PD&DISTRIBUTED 1-Jul-22 TO JUN 30, 2024	OUTSTANDING TAX RECEIVABLE AS TO JUN 30, 2024
1,235.96	-	-	-	1,235.96	(1,128.76)	107.20
146.19	-	-	-	146.19	(92.27)	53.92
68.68	-	-	-	68.68	(38.16)	30.52
39.91	-	-	-	39.91	(20.48)	19.43
28.01	-	-	-	28.01	(2.75)	25.26
7.17	-	-	-	7.17	(2.83)	4.34
7.98	-	-	-	7.98	-	7.98
3.55	-	-	-	3.55	-	3.55
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,537.45	-	-	-	1,537.45	(1,285.25)	252.20
80.80	-	-	-	80.80	(80.80)	-
0.79	-	-	-	0.79	(0.79)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
81.59	-	-	-	81.59	(81.59)	-
2.59	-	-	-	2.59	(2.59)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2.59	-	-	-	2.59	(2.59)	-
2,811.80	-	-	-	2,811.80	(2,811.80)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,811.80	-	-	-	2,811.80	(2,811.80)	-

UNCOLLECTED TAXES AS OF 1-Jul-22	TAXES ADDED 1-Jul-22 TO JUN 30, 2024	TAXES DELETED 1-Jul-22 TO JUN 30, 2024	ADDS & DELETES 1-Jul-22 TO JUN 30, 2024	AVAIL ADJ TAXES 1-Jul-22 TO JUN 30, 2024	PD&DISTRIBUTED 1-Jul-22 TO JUN 30, 2024	OUTSTANDING TAX RECEIVABLE AS TO JUN 30, 2024
25,520.88	124.75	(5.95)	118.80	25,639.68	(24,703.33)	936.35
748.31	-	(5.66)	(5.66)	742.65	(416.97)	325.68
256.21	-	(5.50)	(5.50)	250.71	(229.91)	20.80
50.07	-	(5.34)	(5.34)	44.73	(43.56)	1.17
20.68	-	(5.18)	(5.18)	15.50	(14.33)	1.17
20.68	-	(5.18)	(5.18)	15.50	(14.33)	1.17
6.35	-	(5.18)	(5.18)	1.17	-	1.17
6.35	-	(5.18)	(5.18)	1.17	-	1.17
6.35	-	(5.18)	(5.18)	1.17	-	1.17
6.39	-	(5.03)	(5.03)	1.36	-	1.36
7.85	-	(7.85)	(7.85)	-	-	-
26,650.12	124.75	(61.23)	63.52	26,713.64	(25,422.43)	1,291.21
568.06	-	(2.73)	(2.73)	565.33	(501.05)	64.28
71.79	-	-	-	71.79	(45.93)	25.86
33.53	-	-	-	33.53	(13.18)	20.35
22.42	-	-	-	22.42	(0.64)	21.78
18.64	-	-	-	18.64	(0.65)	17.99
15.34	-	-	-	15.34	(0.70)	14.64
13.44	-	-	-	13.44	-	13.44
10.44	-	-	-	10.44	-	10.44
11.33	-	-	-	11.33	-	11.33
10.49	-	-	-	10.49	-	10.49
8.53	-	(8.53)	(8.53)	-	-	-
784.01	-	(11.26)	(11.26)	772.75	(562.15)	210.60
495,781.46	675.38	(132.69)	542.69	496,324.15	(464,695.45)	31,628.70
22,952.37	67.44	(98.72)	(31.28)	22,921.09	(15,685.72)	7,235.37
6,248.60	-	(29.94)	(29.94)	6,218.66	(4,507.36)	1,711.30
1,857.33	-	(14.39)	(14.39)	1,842.94	(1,106.16)	736.78
881.53	-	(13.39)	(13.39)	868.14	(237.18)	630.96
643.05	-	(13.11)	(13.11)	629.94	(158.90)	471.04
543.31	-	(13.11)	(13.11)	530.20	(106.06)	424.14
571.55	-	(13.11)	(13.11)	558.44	(77.96)	480.48
452.28	-	(13.11)	(13.11)	439.17	(8.58)	430.59
355.04	-	(25.59)	(25.59)	329.45	(8.58)	320.87
357.43	-	(352.13)	(352.13)	5.30	(5.30)	-
530,643.95	742.82	(719.29)	23.53	530,667.48	(486,597.25)	44,070.23
10,725,978.79	26,363.76	(15,427.51)	10,936.25	10,736,915.04	(10,100,482.60)	636,432.44
410,181.13	1,178.88	(1,750.04)	(571.16)	409,609.97	(278,866.94)	130,743.03
105,146.54	-	(473.88)	(473.88)	104,672.66	(73,765.71)	30,906.95
32,881.56	-	(270.36)	(270.36)	32,611.20	(19,707.63)	12,903.57
15,327.24	-	(236.28)	(236.28)	15,090.96	(4,137.39)	10,953.57
10,801.61	-	(222.53)	(222.53)	10,579.08	(2,754.87)	7,824.21
9,016.79	-	(221.61)	(221.61)	8,795.18	(1,845.41)	6,949.77
10,496.38	-	(221.18)	(221.18)	10,275.20	(1,543.78)	8,731.42
7,256.91	-	(203.49)	(203.49)	7,053.42	(125.53)	6,927.89
5,820.74	-	(426.93)	(426.93)	5,393.81	(137.42)	5,256.39
5,777.41	-	(5,698.19)	(5,698.19)	79.22	(79.22)	-
11,338,685.10	27,542.64	(25,152.00)	2,390.64	11,341,075.74	(10,483,446.50)	857,629.24

STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF SPECIAL, DEFICIENCY, SPECIFIC, AND CAPITAL OUTLAY APPROPRIATIONS
AS OF June 30, 2025

Project #	Agency	Project Name	Reversion Date	Original Appropriation Award
22-G3020	DFA	SIERRA CO FAIRGRNDS CONSTRUCT	6/30/2026	\$ 1,750,000
20-E2747	DFA	SIERRA CO ARREY BB CMLPX Sierra Co Sheriff's Dept Vehs	6/30/2024	200,000
23-H3208	DFA	Prchs Hillsboro Cmty Ctr HVAC	6/30/2025	200,000
23-H3212	DFA	Construct	6/30/2027	250,000
23-H3213	DFA	Animal Shelter 16-A2511	6/30/2027	20,000
22-F3060	DFA	Bridge of Grace	6/30/2024	100,000
23-ZH9304	DFA	Sheriff Vehicle Equipment	6/30/2024	375,000
23-H3209	DFA	Arrey Baseball Field	6/30/2027	350,000
24-i3148	DFA	Fairgrounds	6/30/2028	250,000

<u>Appropriation Period</u>	<u>Expenditures as of June 30, 2024</u>	<u>Current Year Expenditures</u>	<u>Remaining Balance as of June 30, 2025</u>	<u>Outstanding Encumbrances</u>	<u>Reversion Amount</u>
1/24/2023	1,409,122	340,878	-	-	-
3/16/2021	-	-	200,000	200,000	-
11/14/2023	130,472	69,528	-	-	-
11/14/2023	184,400	38,141	27,459	27,459	-
11/14/2023	20,000	-	-	-	-
10/28/2021	-	-	100,000	100,000	-
10/17/2023	-	73,371	301,629	301,629	-
11/14/2023	112,113	110,152	127,735	127,735	-
7/23/2024	250,000	-	-	-	-
	<u>\$ 2,106,107</u>	<u>632,070</u>	<u>756,823</u>	<u>756,823</u>	<u>-</u>

COMPLIANCE SECTION

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

To Joseph M. Maestas, P.E., CFE
New Mexico State Auditor

Sierra County Commissioners
Truth or Consequences, New Mexico

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison of the general fund and major special revenue funds of Sierra County (County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 20, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 identified certain deficiencies in

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards, which are described in the accompanying schedule of findings and questioned costs as item 2025-002.

County's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Pattillo, Brown & Hill, LLP

Pattillo, Brown & Hill, LLP
Albuquerque, New Mexico
January 20, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To Joseph M. Maestas, P.E., CFE
New Mexico State Auditor

Sierra County Commissioners
Truth or Consequences, New Mexico

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Sierra County, New Mexico (the "County") compliance with the types of compliance requirements described in the *OMB 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, 2025. 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.

In our opinion, Sierra County complied, in all material respects, with the 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Sierra County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Sierra County's compliance with the compliance requirements referred to above.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Sierra County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Sierra County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Sierra County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Sierra County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Sierra County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sierra County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, LLP

Pattillo, Brown, & Hill, L.L.P.
Albuquerque, New Mexico
January 20, 2026

STATE OF NEW MEXICO
Sierra County
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

<u>Funding Source/Grant of Contact Name</u>	Assistance Listing <u>Number</u>	Pass - through <u>Grant Number</u>	Federal <u>Expenditures</u>
U.S. Department of Agriculture (USDA)			
Schools and Road - Grants to Counties	10.666	N/A	\$ <u>32,311</u>
Total U.S. Department of Agriculture (USDA)			<u>32,311</u>
U.S. Treasury Department			
Local Assistance and Tribal Consistency Fund *	21.032	N/A	<u>2,569,403</u>
Total U.S. Treasury Department			<u>2,569,403</u>
Total Federal Financial Assistance			\$ <u><u>2,601,714</u></u>

(*) Denotes Major Federal Program

**STATE OF NEW MEXICO
 SIERRA COUNTY
 NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2025**

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the County under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, and cash flows of the County. Expenditures reported on the Schedule are reported on the accrual basis of accounting.

Subrecipients of Grant Awards

There were no sub-recipients during fiscal 2025.

Loans

The County did not expend any federal awards in the form of loans during the year ended June 30, 2025.

Indirect Cost Rate

The County has elected not to use the 15% de Minimis Indirect Cost Rate.

Reconciliation of Schedule of Expenditures of Federal Awards to Statement of Revenues, Expenditures and Changes in Fund Balances

Total federal awards expended per the Schedule of Expenditures of Federal Awards	\$ 2,601,714
Federal grant revenue per Statement of Revenues, Expenditures and Changes in Fund Balances	<u>2,601,714</u>
Difference	\$ <u>-</u>

**STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of Auditor’s report issued:	<u>Unmodified</u>
Internal control over financial reporting: Material Weakness reported?	No
Significant deficiencies reported not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs: Material weaknesses reported?	No
Significant deficiencies reported not considered to be material weaknesses?	No
Type of auditor’s report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
Identification of major programs: Local Assistance and Tribal Consistency Fund	ALN #21.032
Dollar threshold used to distinguish Between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

**STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025**

SECTION II – FINDINGS – FINANCIAL STATEMENT AUDIT

2025-001 (2015-003) CONTROLS OVER CAPITAL ASSETS (Significant Deficiency)

CONDITION: The County made significant corrections to their capital asset records during the audit and prior to the audit. However, additional work is needed to improve the capital asset listing and increase internal control over capital assets. Capital asset additions are difficult to identify and there is a significant risk that assets will not be identified and capitalized. There was an adjustment made to capital assets and accumulated depreciation reported in the governmental activities. The County's capital outlay accounts were used for only limited transactions. A formal reconciliation of capital outlay accounts is not being completed on an annual basis.

The County has made progress.

CRITERIA: In accordance with 2.20.1 NMAC, the County shall establish controls over its capital assets for the primary purposes of safeguarding them and establishing accountability for their custody and use. Among other controls this includes conducting a physical inventory of the entity's capital assets and tagging the assets in the entity's custody. The physical inventory checks against losses not previously revealed, and brings to light errors in records of accountability, but more importantly, a systematic physical inventory of fixed assets provides an opportunity for surveying their physical condition.

EFFECT: By not establishing internal control procedures over capital assets and not maintaining appropriate accounting records, there is an increased risk that errors and/or irregularities will occur and not be detected and corrected timely. Significant time was needed to create the accounting records and material accounting adjustments were needed to correct the capital assets listing and to record depreciation expense for the year.

CAUSE: Lack of complete information about old assets that may or may not belong on the listing.

RECOMMENDATION: We recommend the following:

- Establish and enforce internal control procedures to record, inventory, reconcile, and correct capital asset activities.
- Perform a reconciliation of the capital outlay accounts and any other general ledger accounts used to purchase capital assets to ensure that all the purchased assets are recorded in the capital assets list.

MANAGEMENT RESPONSE: The County agrees with the finding and will develop and document procedures to enforce internal control procedures to record, inventory, reconcile and correct capital asset activities. The County will reconcile the capital outlay accounts and other GL accounts used to procure capital assets and perform annual reconciliation of the capital assets list. County will update and use new capital assets tracking software.

TIMELINE OF CORRECTIVE ACTION PLAN: June 30, 2026

RESPONSIBLE OFFICIAL: County Manager, Finance Director, Capital Assets Coordinator

**STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025**

**SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD
PROGRAMS AUDIT**

None

**SECTION IV – OTHER FINDINGS, AS REQUIRED BY NEW MEXICO STATE STATUTE,
SECTION 12-6-5, NMSA 1978**

2025-002 Internal Controls Over Cash Disbursements (Other Matters)

CONDITION: During our testing over cash disbursements, we noted the following:

- 12 transactions out of 25 selected transactions were missing or no support was provided
- 3 transactions out of 25 selected transactions had no traceable documentation to the chart of accounts.
- 2 transactions out of 25 selected transactions were missing purchase orders.
- 7 of 25 selected transactions were missing invoices.

CRITERIA: Section NMAC 6.20.2.17 (A), requires that each municipality establish and implement written policies and procedures for purchasing which shall be in compliance with the Procurement Code, Section 13-1-21 et seq., NMSA 1978. An internal control structure over purchasing shall be established and maintained to assure compliance with County policy, and state and federal regulations.

EFFECT: County is not in compliance with written policies and procedures and is at risk for fraud or misuse of public funds.

CAUSE: County personnel did not follow established procurement procedures for the County.

RECOMMENDATION: We recommend that the County follow established procurement procedures for the County.

MANAGEMENT RESPONSE: The County will reiterate the importance of controls and procedures to employees in charge of handling transactions to ensure that the County policies and procedures are being followed. The County will work to ensure that proper supporting documentation is maintained and documented.

TIMELINE OF CORRECTIVE ACTION PLAN: June 30, 2026

RESPONSIBLE OFFICIAL: Finance Director, Chief Procurement Officer

**STATE OF NEW MEXICO
SIERRA COUNTY
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2025**

SECTION V – STATUS OF PRIOR YEAR FINDINGS

2024-001 (2015-003)	Controls over Capital Assets (Significant Deficiency)	Repeated & Modified
2024-002	Fuel Cards (Other Non-Compliance)	Resolved

**STATE OF NEW MEXICO
SIERRA COUNTY
EXIT CONFERENCE
JUNE 30, 2025**

An exit conference was conducted on January 20, 2026, with the following individuals:

Sierra County

Travis Day, Commissioner Chair
Jessica Pena, Finance Director

Pattillo, Brown & Hill, LLP

Chris Garner, Partner

Auditor Prepared Financial Statements

Pattillo, Brown & Hill, LLP prepared the GAAP-basis financial statements, related footnotes and supporting schedules from the original books and records provided to them by the management of the County. The County's management has reviewed and approved the financial statements and related notes and they believe that their records adequately support the financial statements, and the County accepts responsibility for the financial statements.



Sierra County Office of the Assessor

MICHAEL D. HUSTON
County Assessor

VIRGINIA G. WOMACK
Chief Deputy Assessor

1712 N. Date Street Suite C
Truth or Consequences, New Mexico 87901
Phone (575) 894-2589
Fax (575) 894-2829

Email: mhuston@sierraco.org

NANCY MORA
Assessment Assistant
CAMBRIA RUIZ
Administrative Assistant
ALISA ACKERMAN
Administrative Assistant
JINAL BARDOLIWALA
Appraiser II
**ERNESTINA
MONTENEGRO**
Lead Appraiser IV
CHEALSEY BARNES
Appraiser IV
JENNIFER NEELEY
Appraisal Assistant

Annual Report for 2026/2027 Budget
Sierra County Board of County Commissioners
1712 N Date St.
Truth or Consequences, NM 87901
Date: April 21, 2026

Introduction

In accordance with Section 7-36-16(E) of the Property Tax Code, the County Assessor is mandated to present an annual report during the budget request process to aid in the county's budget planning. This report provides a comparative analysis of taxable valuations for the 2025 and 2026 tax years.

Summary of Taxable Valuation Changes

- **Net New Taxable Value Added:**
 - The total taxable new value added to the 2026 tax roll is **\$5,769,786**, reflecting an decrease of **23.85 %** from the 2025 value of **\$7,576,626**. This decrease reflects a slow down of new construction, and or partially completed construction. This also includes addition of accessory buildings, and business personal property recorded between 2025 and 2026.
 - **Valuation Maintenance Program:**
 - The total taxable value added through the Valuation Maintenance Program is **\$12,697,108**.
 - **Total Estimated Taxable Value:**
 - The estimated total taxable value for the county in 2026 is **\$423,425,008**, representing a **4.56 %** increase over the 2025 certified abstract value total of **\$404,958,114**.
 - The new percent disabled Veterans Exemption resulted in a **\$490,135** reduction in taxable value currently.
-

Reappraisal Cycle

Sierra County adheres to a **one-year reappraisal cycle** as mandated by Regulation 3.6.4.23 of New Mexico Statute 7-36-16. This cycle ensures that all properties undergo annual valuation updates, encompassing both newly added properties and all area reappraisals.

Additional Work Performed

- **Property Transfers and changes (2025):** 878 of all types
- **Building Permits Processed:** 209
- **Rechecks Completed:** 233
- **Re-Evaluation Phase 4:** Approximately 2698 accounts scheduled for reviewed through Pictometry and physical inspections.
- **6-IN Area Adjustments:** Due to increased sales and employee outages in 2024 and 2025, we were able to add an additional employee to the appraisal staff and resources were reallocated in 2025 to focus on the 6 IN area for updates on residential and non-residential properties using pictometry for desk reviews while working standard updates in all area's..

Assessment Ratio Study

The **2026 Sales Ratio Study** reports a median assessment level of **94.536 %**, ensuring a consistent relationship between property values and sales prices by suggested IAAO standards.

Staffing and Technology Update

- **New Team Member:** Jennifer Neeley joined the team in 9-10-2025. She is utilizing Pictometry for valuation updates in the 6-IN area, conducting rechecks for physical reviews, updating appraisals, and maintaining property record cards. Jennifer is scheduled to attend **IAAO training in 2026** to further her professional development towards full appraiser certification.
- **Migration into Catalis Cama system.**
We are on our 2nd full year of moving data and reworking accounts in the new Cama system. It has been and continues to be a challenge for all the staff of the Assessers office working two systems at the same time. We hope and strive to be able to produce the 2026 Abstract of values and tax role from it.

For any questions or further information, please contact:

- **Michael Huston**
- **Sierra County Assessor**

COUNTY SALES RATIO STUDY

Ratios	Current vs Sale	Prior vs Sale	2003 vs Sale
# of Sales	165	165	-
Minimum	54.053%	13.884%	
1st Quartile	92.478%	49.108%	
2nd Quartile / Median	95.203%	67.242%	
3rd Quartile	97.436%	84.093%	
4th Quartile / Maximum	259.300%	294.360%	
IQR (InterQuartileRange)	4.958%	34.985%	
Mean	97.733%	71.278%	
Median	95.203%	67.240%	
Total Absolute Difference	17.4509	38.2380	
COD	11.109%	34.465%	
Std Dev	25.128%	36.403%	
COV	25.710%	51.072%	
SUM of SALES	35,210,109	35,210,109	
SUM of CURRENT	33,286,156		
SUM of PRIOR		23,541,568	
SUM of 2003			
Wtd Mean	94.536%	66.860%	
PRD	103.382%	106.608%	

County's median ratio is 95.203%. A median ratio between 90% and 110% is within IAAO guidelines.

The COD for County is 11.109%. A COD between 10% and 15% is within IAAO standards, but a COD of below 10% is preferable.

The PRD for County is 103.382%. A PRD above 103% indicates that higher valued properties are under assessed, lower valued properties are over assessed, or both.

There are 0 ratios at 25% or less. These sales should be investigated further to determine the cause of the low ratios.

There are 6 ratios above 150%. These sales should also be investigated further.

DEPARTMENT OF FINANCE AND ADMINISTRATION
 LOCAL GOVERNMENT DIVISION
 RECAP AND RECONCILIATION REPORT

I hereby certify that the contents in this report are true and correct to the best

of my knowledge and includes all funds.

Entity COUNTY OF SIERRA
 Period Ending WEDNESDAY MARCH 25, 2026
 Checked by: *Candace Chase*
 Prepared by: *Cindy Rogers*
 CINDY BISB GLFRS

FUND#	FUND NAME	BEGINNING	ENDING			ADD	LESS	ADJUSTMENTS	ADJUSTED	BALANCE			
		CASH BALANCE	REVENUES	TRANSFERS	EXPENDITURES	CASH BALANCE	OUTSTANDING	DEPOSITS IN	PER BANK	BALANCE	PER BANK	FUND	RUNNING
		CURRENT-FYR	TO-DATE	TO-DATE	TO-DATE	FOR PERIOD	CHECKS	TRANSIT	(+ / -)	FOR PERIOD	STATEMENT	DIFFERENCE	DIFFERENCE
594	EQUINES, SWINE AND RATITES	9.66	1122.24		1111.98	19.92				19.92		19.92	-10786367.35
595	DAIRY CATTLE		16.39		16.39								+10786367.35
596	COST TO STATE	1466.86	3300.00		4050.00	716.86				716.86		716.86	-10785650.49
597	STATE P & I	5718.94	10025.47		14621.18	1123.23				1123.23		1123.23	-10784527.26
598	NM CHILDREN'S TRUST FUND	165.00	1160.00		1145.00	180.00				180.00		180.00	-10784347.26
599	BISON		1296.26		1296.26								-10784347.26
601	SVK 2 MIL LEVY	13513.02	584366.64		576218.34	21661.32				21661.32		21661.32	-10762685.94
603	AMBULANCE SERVICE	9241.46	76000.00		45064.08	40177.38				40177.38		40177.38	+10722508.56
604	LAW ENFORCEMENT PROTECTION	49048.86	162407.99		88487.65	122969.20	20.00			122989.20		122989.20	-10599519.36
605	CORRECTION FEE FUND	369503.12	413573.39	738750.00	1570528.07	-48699.56	7955.07			-40744.49		-40744.49	+10640263.85
606	EMERGENCY COMMUNICATIONS (GRT)	457330.38	629714.94	-552500.00	176462.91	358082.41				358082.41		358082.41	-10282181.44
609	EMS (COMM. GRT)	19355.43	6628.58		5115.55	20868.46				20868.46		20868.46	-10251312.98
611	HILLSBORO EMS	20918.79	24500.00		7304.16	38114.63	1547.50			39662.13		39662.13	-10221650.85
624	CLERK EQUIP RECORDING FEE	181322.51	25019.65		6034.79	200307.37				200307.37		200307.37	-10021343.48
627	SIERRA COUNTY FLOOD COMMISSION	2246405.83	398069.30		29623.39	2614853.74	2.00			2614853.74		2614853.74	-7406489.74
629	EMERGENCY MANAGEMENT SERVICES	42323.15	15550.00	101104.25	186417.82	-27440.42	5078.07			-22362.35		-22362.35	-7428852.09
633	LAS PALOMAS EMS	11677.49	57901.00		48278.11	21300.38	85.46			21385.84		21385.84	-7407466.25
634	SIERRA COUNTY REGIONAL DISPATCH	126069.35	384496.63	552500.00	928025.22	134240.76	18039.43			152280.19		152280.19	-7255186.06
635	TREASURER'S FEES	39975.27	3191.97		350.22	42817.02				42817.02		42817.02	-7212369.04
639	ROAD DEPT FEMA FUNDS												-7212369.04
640	FLOOD COMMISSION FEMA FUNDS	204307.00				204307.00				204307.00		204307.00	-7008062.04
641	FIRE DEPT FEMA FUNDS												-7008062.04
300	HOLDING LINE ITEMS FOR PYRL CO												-7008062.04
701	BOND												-7008062.04
702	SCHOOL - OPERATIONAL	3638.97	146371.48		144584.51	5425.94				5425.94		5425.94	-7002636.10
703	SCHOOL - DEBT	41529.15	1685669.53		1664433.05	62765.63				62765.63		62765.63	-6939870.47
704	SCHOOL - CAPITAL IMP (SB9)	14548.14	585403.93		578256.11	21695.96				21695.96		21695.96	-6918174.51
804	OVERPAYMENT ON TAXES	15291.05	-10509.43			4781.62				4781.62		4781.62	-6913392.89
805	PROPERTY TAX SUSPENSE												-6913392.89
901	GENERAL FUND	4743833.93	131371.22			4875205.15				4875205.15		4875205.15	-2038187.74
905	LANDFILL FINANCIAL ASSURANCE	158559.48	3114.82	8500.00		170174.30				170174.30		170174.30	-1868013.44
927	FLOOD COMMISSION	1807540.94	55621.96			1863162.90				1863162.90		1863162.90	-4850.54
555	SC ARROYO FLOOD CONTROL DIST		140390.93		135540.39	4850.54				4850.54		4850.54	
	GRAND TOTALS	21371723.58	21008072.28		20945552.01	21434243.85	499926.75			21934170.60	21934170.60		
	BANK & INVESTMENTS PER GL					21434243.85							

COUNTY OF SIERRA

TPFS

Reported as of TUESDAY MARCH 31, 2026

CINDY

BIS1B

GLPR10

	Begin-Fiscal	Yearly	Yearly	Yearly	Yearly		
	Balance	Cash	Cash	Cash	Cash	TOTAL	
		Receipts	Transfer-out	Transfer-in	Disbursement		
PART I							
**SECTION-A							
BUDGETED FUNDS							
LIMITED FUNDS							
GENERAL FUND	401	3,960,187.96	6,235,520.49	1,854,279.25	880,500.00	5,773,703.56	3,440,225.64
ROAD DEPARTMENT	402	321,214.94	429,096.13		630,000.00	983,040.86	397,270.21
FARM & RANGE	403	16,837.03			21,000.00	9,003.85	28,833.18
WHITE SANDS MISSILE RANGE	404	8,575.49	6,846.61				15,422.10
LANDFILL	405	23,930.57	121,585.18	8,500.00	143,307.00	153,849.78	126,472.97
COUNTY INDIGENT CLAIMS	406	81,657.30	390,028.49		39,375.00	346,716.28	164,344.51
MMGRY HOSPITAL FUND	412	76,609.15	691,475.98			727,011.25	41,073.88
STATE COOP PROJECTS	416	181,176.31	182,877.00			148,812.21	215,241.10
STATE CAP PROJECTS	417	137,091.33	186,339.00			87,549.75	235,880.38
STATE SB PROJECTS	418	62,346.48	172,642.00			62,329.83	172,658.65
COMMUNITY PROJECTS	419	37,932.24			115,875.00	115,700.00	38,107.24
1/2 COUNTY APPRAISAL	422	80,414.87	84,601.16			137,104.39	27,911.64
NAT'L OPIOID SETTLEMENT	427	15,020.16	250,323.48			273,343.64	
CO LIVESTOCK LOSS AUTH	428	43,708.42					43,708.42
TITLE III	429	6,119.00	57,137.83		49,868.00	41,075.00	72,049.83
LODGERS'S TAX PROMO FUND	477	16,321.03	5,099.55			12,236.00	9,184.58
GRANT PROJECTS	500	1,306,175.99	2,016,862.02	12,201.00		1,975,755.63	1,335,081.38
LEGISLATIVE APPROPRIATE	502	0.10	1,475,733.11	865,500.00		740,608.27	130,375.26
INTERNAL CAPITAL IMP.	506						
ELECTRONIC MONITORING	507	28,211.29	3,038.15			15,445.75	15,803.68
DWI PROGRAM FEES	508	116,349.78	33,975.00			13,186.42	137,138.36
DWI DISTRIBUTION	509	7,459.03	73,121.00			71,216.56	9,363.47
DWI GRANT	510		41,128.09			45,053.53	3,925.44
LOCAL ECONOMIC DEV.	511						
US DEPARTMENT TREASURY	512	2,256,104.58			12,201.00	408,605.27	1,859,700.31
MENTAL HEALTH	548	144,174.70	26,514.30			795.44	169,893.56
SVH 2 MILL LEVY	601	13,513.02	584,366.64			576,218.34	21,661.32
LAW ENFORCEMENT PROTECT	604	49,048.86	162,407.99			88,487.65	122,969.20
CORRECTION FUND	605	369,503.32	413,573.39		738,750.00	1,570,526.07	48,699.56
EMERGENCY COMMUNICATIONS	606	457,330.38	629,714.94	552,500.00		176,462.91	358,082.41
CLERK/EQUIP/RECORD FEE	624	181,322.51	25,019.65			6,034.79	200,307.37
SIERRA COUNTY FLOOD COMM.	627	2,246,405.83	398,069.30			29,623.39	2,614,851.74
EMERGENCY MGMT SERVICES	629	42,323.15	15,550.00	49,868.00	150,972.25	186,417.02	27,440.42
SCRDA/E-911	634	126,069.35	384,496.63		552,500.00	928,825.22	134,240.76
TREASURER FEES	635	39,975.27	3,191.97			350.22	42,817.02
ROAD DEPARTMENT FEMA	639						
FLOOD COMMISSION FEMA	640	204,107.00					204,107.00
FIRE DEPT FEMA	641						
PAYROLL HOLDING	300						
**SUBTOTAL-A-BUDGETED FUNDS		12,657,415.84	15,108,335.08	3,342,848.25	3,334,348.25	15,705,089.69	12,052,161.23
**SECTION-B-INVESTMENTS							
GENERAL FUND	901	4,743,833.93	131,371.22				4,875,205.15
LANDFILL FINANCIAL ASSUR.	905	158,559.48	3,114.82		8,500.00		170,174.30
FLOOD COMMISSION	927	1,807,540.94	55,621.96				1,863,162.90
**SUBTOTAL-B-INVESTMENTS		19,367,350.19	15,298,443.08	3,342,848.25	3,342,848.25	15,705,089.69	18,960,703.58

COUNTY OF SIERRA

TFPS

	Begin-Fiscal	Reported as of TUESDAY MARCH 31, 2026				CINDY	BISIB	GLPR10
		Yearly Cash Receipts	Yearly Cash Transfer-out	Yearly Cash Transfer-in	Yearly Cash Disbursement			
	Balance					TOTAL		
**SECTION-C-FIRE								
HILLSBORO FIRE	407	201,651.91	173,178.00		108,798.60	266,031.31		
ARREY/DERRY FIRE	409	264,166.45	173,178.00		45,926.39	391,418.06		
WINSTON FIRE	410	388,500.79	164,189.00		81,286.43	471,403.36		
MONTICELLO FIRE	411	249,857.37	170,940.00		104,693.38	316,103.99		
CABALLO FIRE	413	5,000.66	141,769.00		91,255.84	55,513.82		
LAS PALOMAS FIRE	414	194,480.52	163,408.71		229,917.09	127,972.14		
POVERTY CREEK FIRE	425	172,543.95	134,945.00		97,281.35	210,207.60		
SIERRA ADMIN. FIRE	426	197,471.72	128,198.00		42,667.79	283,001.93		
**SUBTOTAL-C-FIRE		1,673,673.37	1,249,805.71		801,826.87	2,121,652.21		
**SECTION-D-EMS								
SIERRA AMBULANCE FUND	603	9,241.46	76,000.00		45,064.08	40,177.38		
S M S	609	19,355.43	6,628.58		5,115.53	20,868.46		
HILLSBORO EMS	611	20,918.79	24,500.00		7,304.16	38,114.63		
LAS PALOMAS EMS	633	11,677.49	57,901.00		48,278.11	21,300.38		
**SUBTOTAL-D-EMS		61,193.17	165,029.58		105,761.90	120,460.85		
TOTAL PART 1		1,734,866.54	1,414,835.29		907,588.77	2,242,113.06		

COUNTY OF SIERRA

TFPS

Reported as of TUESDAY MARCH 31, 2026

CINDY

BIS1B

GLPR10

	Begin-Fiscal Balance	Reported as of TUESDAY MARCH 31, 2026			Yearly Disbursement	TOTAL
		Yearly Cash Receipts	Yearly Cash Transfer-out	Yearly Cash Transfer-in		
PART II TREASURERS TAX FUNDS						
**SECTION-A						
DISTRIBUTION OF SPECIAL DIST						
UNDERWOOD WATER CABALLO 550		1,714.55			1,712.58	1.97
SIERRA SOIL CONS. DIST. 551	6,321.33	225,629.59			223,319.17	8,631.75
CABALLO WATER 554	263.82	18,521.14			17,859.83	925.13
SCAPD ARROYO FLOOD 555		140,390.93			135,540.39	4,850.54
SUBTOTAL-B SPECIAL DISTRICTS	6,585.15	386,256.21			378,431.97	14,409.39
**SECTION-B						
DISTRIBUTION TO MUNI'S						
CITY OF T OR C 575	18,311.97	169,846.11			164,400.60	23,757.48
VILLAGE OF WILLIAMSBURG 576	111.86	8,804.53			8,490.38	426.01
CITY OF ELEPHANT BUTTE 577	6,628.73	243,016.10			243,627.98	6,016.85
**SUBTOTAL-B-MUNI'S	25,052.56	421,666.74			416,518.96	30,200.34
**SECTION-C						
DIST. TO STATE OF NEW MEXICO						
DEBT SERVICE 591	9,994.71	405,751.12			400,637.98	15,107.85
CATTLE 592	216.13	24,077.54			23,353.68	939.99
SHEEP, GOATS AND ALPACA 593	1.35	35.45			36.80	
EQUINES, SWINE & RATITES 594	9.66	1,122.24			1,111.98	19.92
DAIRY CATTLE 595		16.39			16.39	
COST TO STATE 596	1,466.86	3,300.00			4,050.00	716.86
STATE P&I FUND 597	5,718.94	10,025.47			14,621.18	1,123.23
CHILD TRUST FUND ACT 598	165.00	1,160.00			1,145.00	180.00
BISON LEVY 599		1,296.26			1,296.26	
**SUBTOTAL-C-STATE OF NM	17,572.65	446,784.47			446,269.27	18,087.85
**SECTION-D						
DISTRIBUTION TO SCHOOLS						
BOND SERIES ACCOUNT 701						
T OR C SCHOOLS 702-704	59,716.26	2,417,444.94			2,387,273.67	89,887.53
**SUBTOTAL-D-SCHOOLS	59,716.26	2,417,444.94			2,387,273.67	89,887.53
**SECTION-E						
OTHER TRUST ACCOUNTS						
OVERPAYMENT OF TAXES 804	15,291.05	10,509.43				4,781.62
SPACEPORT AUTHORITY 552	80,807.69	498,426.20			528,284.75	50,949.14
T OR C SCHOOL 553	21,286.33	166,142.08			176,094.93	11,333.48
**SUBTOTAL-E-OTHER TRUST	117,385.07	654,058.85			704,379.68	67,064.24
**SECTION-F						
UNDISTRIBUTED TAX REVENUES						
PROPERTY TAX SUSPENSE 805						
TAXES PAID IN ADVANCE 474	43,195.16	31,417.30				11,777.86
UNDIST. CURRENT TAX 481						
UNDIST. DELINQUENT TAX 482						
**SUBTOTAL-G-UNDIST. TAX REV	43,195.16	31,417.30				11,777.86
TOTAL PART II	269,506.85	4,294,793.91			4,332,873.55	231,427.21
TOTAL OF PART I & II	21,371,723.58	21,008,072.28	3,342,848.25	3,342,848.25	20,945,552.01	21,434,243.85

R E C O N C I L I A T I O N
March 31, 2026

						Maturity	
ACCOUNT	XXXXX5958	2 YR	C.D.	CITIZENS BANK	4.00%	8/22/2026	281,122.36
ACCOUNT	XXXXX5959	2 YR	C.D.	CITIZENS BANK	4.00%	8/22/2026	288,107.59
ACCOUNT	XXXXX5962	2 YR	C.D.	CITIZENS BANK	3.00%	3/10/2028	302,027.92
ACCOUNT	XXXXX5963	2 YR	C.D.	CITIZENS BANK	3.00%	3/31/2028	158,872.14
ACCOUNT	XXXXX7418	2 YR	C.D.	FIRST SAVINGS	4.00%	3/3/2027	84,227.74
ACCOUNT	XXXX8197		MMA	FIRST SAVINGS	2.53%		108,825.38
ACCOUNT	STO # 7935		GENERAL	LGIP-NM STATE TREASURER		3.66%	3,652,022.02
Total 901							4,875,205.15
ACCOUNT	XXXXX6311		MMA-LANDFILL F	CITIZENS BANK	2.53%		170,174.30
ACCOUNT	STO # 7955		LGIP-NM STATE TREASURER (FLOOD)		3.66%		1,863,162.90
							6,908,542.35
CITIZENS BANK-PUBLIC FUNDS NOW							15,016,247.78
LESS: OUTSTANDING CHECKS - TREASURER							
LESS: OUTSTANDING CHECKS - ACCOUNTS PAYABLE/ PAYROLL							(499,926.75)
CASH ON HAND							360.00
CREDIT CARD PAYMENTS							9,020.47
In Transit							
							6,908,542.35
Total							21,434,243.85
TFFS							21,434,243.85

State of New Mexico

Shelly K. Trujillo
County Clerk
575-894-2840

Candace Chavez
County Treasurer
575-894-3524

Michael Huston
County Assessor
575-894-2589

Tom Pestak
Probate Judge
575-740-4900



County of Sierra

James Paxon
Commissioner
575-894-6215

Hank Hopkins
Commissioner
575-894-6215

Travis Day
Commissioner
575-894-6215

Joshua Baker
County Sheriff
575-894-9150

1712 N. Date, Suite D
Truth or Consequences, New Mexico 87901

Amber Vaughn, County Manager
575-894-6215 voice 575-894-9548 fax

County Road Closure Request Form

Instructions:

Please complete all sections of this form and submit it to the County Manager's Office. All requests will need to be approved by the County Commission. Forms are due to the County Managers office by Monday prior to the scheduled Commission Meeting. Incomplete forms may delay the review process.

SECTION 1: APPLICANT INFORMATION

Name of Applicant/Organization:

Contact Person:

Phone Number:

Email Address:

Mailing Address:

SECTION 2: EVENT DETAILS

Name of Event:

Event Description:

Date(s) of Road Closure:

Time of Closure (Start and End):

Start Time:

End Time:

SECTION 3: ROAD CLOSURE DETAILS

Specific Road(s) to be Closed:
Location/Exact Boundaries of Closure:
Estimated Number of Attendees:

SECTION 4: TRAFFIC AND SAFETY PLAN (Please attach documentation)

Proposed Detour Route:

Emergency Plan:

Traffic Control Plan:

SECTION 5: ADDITIONAL REQUIREMENTS (Please attach documentation)

Public Notification Plan:

Insurance and Liability Coverage:

Additional Resources Needed (if any):

SECTION 6: SIGNATURE AND ACKNOWLEDGEMENT

By signing below, I acknowledge that I am responsible for complying with all conditions set by the County and understand that failure to comply may result in additional costs or denial of future requests.

Signature of Applicant: *Maja Perez*

Date:

SECTION 7: FOR COUNTY USE ONLY

Road Department Review

Recommendation: Approve Approve with Conditions Deny

Comments/Conditions:

Sheriff's Department Review

Recommendation: Approve Approve with Conditions Deny

Comments/Conditions:

County Manager's Office Use Only

Date of County Commission Meeting:

County Commission Decision: Approve Approve with Conditions Deny

Additional Notes/Conditions:

Approved by County Commission on:

Signature of County Manager:

Date:

Insurance. Customer must carry comprehensive general liability insurance or, alternatively, will provide sufficient proof of self-insurance, for advertising liability, premises liability contractual liability and products/completed operations of no less than one million dollars combined single limit per occurrence and in the aggregate as respects products. Customer will also procure and maintain policies of insurance for bodily injury, including death, property damage, and vehicle liability insurance for all vehicles used in its operation at, to, or from, the Spaceport, in amounts not less than one million dollars per occurrence. Said policies of insurance will include coverage for premises, activities off premises and operations involving the Mission and Customer's contractual liability to the Authority under this Agreement. Contractual liability coverage will specifically insure Indemnification provisions of this Agreement to the maximum extent possible consistent with the conditions and exclusions of the policy. Customer shall furnish a certificate of insurance for these policies to Authority upon request. The insurance coverage required hereunder shall name the following as additional insured parties:

New Mexico
Spaceport
Authority 4605
Research Park
Circle Suite A
Las Cruces, NM 88001
575-267-8500

State Land Office/Commissioner of Public Lands

P.O. Box 1148
Santa Fe
NM
87504-
1148505-
827-5760

The amounts of insurance required in this Section are minimums only; the Authority will be entitled to the full benefit and protection of any higher dollar amount of coverage stated in an insurance policy actually carried by Customer. The insurance requirements set forth in this Agreement will not be construed as a representation by the Authority that the satisfaction of such requirements will be sufficient to protect Customer.





Closure area requested in **red**
Just south of Engle, NM to before the Dona Ana County line on A013

**MEMORANDUM OF AGREEMENT
BETWEEN
NEW MEXICO DEPARTMENT OF HEALTH
AND
SIERRA COUNTY**

This Memorandum of Agreement is entered into by and between the **New Mexico Department of Health** and **Sierra County**, collectively referred to as “the Parties” hereinafter.

Whereas, the Sierra County houses Department staff necessary to operate the Public Health Office at **201 East 4th Street**, according to the diagram of the premises as shown in Exhibit A, and provides all the building services, utilities (gas, electric, sewer, and water) and maintenance; and,

Whereas, Department provides public access to the Truth or Consequences Public Health Office within available funding levels, including but not limited to WIC Program nutrition services, Children's Medical Services, Families First Services, Disease Prevention Services, Health Promotion Services, and Clinical Services Monday through Friday during normal business hours, 8:00 am to 5:00 pm as individual program funding permits, except on NM recognized holidays, and provides the necessary NM funded staffing such as registered nurse(s), WIC nutritionist(s), CMS social worker(s), and administrative staff in order to execute and enforce the health laws and regulations and provide public health services to the residents of the Truth or Consequences/Sierra County and surrounding areas as program funding permits, as required pursuant to the Public Health Act, the Department of Health Act and other applicable public health laws.

IT IS AGREED BETWEEN THE PARTIES:

1. PURPOSE

The purpose of this Agreement is to delineate the roles and responsibilities, including fiscal responsibilities, of the New Mexico Department of Health and Sierra County in the operation of the Truth or Consequences Public Health Office in Truth or Consequences, NM.

2. SCOPE OF WORK

A. The Sierra County shall perform the following services at the Truth or Consequences Public Health Office, located at 201 East 4th Street.

1. Make proper provision for all office and other expenses, including utilities and maintenance but excluding janitorial services, incurred in enforcing the health laws and regulations within the counties in which the expense is incurred.

B. The Department shall perform the following services at the Truth or Consequences Public Health Office, located at 201 East 4th Street.

1. Comply with applicable federal and NM law and regulatory provisions concerning the confidentiality of client information, of New Mexico and Department of Health policy, rules and regulations concerning provision of client services.
2. Provide external signage that is in accordance with Department regulation and

standard template, that is visible from roadway identifying the 201 East 4th Street of public health services and internal signage directing clients to all Department program services.

3. Maintain safety mats at all entrances to the Public Health Office.
4. Provide independent contractors to supply janitorial services, equipment and necessary supplies for the Public Health Office, including all Department occupied space, to meet sanitation standards.
5. Report any Public Health Office maintenance issues to the Sierra County in a timely manner, to allow the Sierra County the ability to plan and execute the necessary work via work request process set forth by the Sierra County.
6. Provide for office telephone service, including local and long-distance services, fax machine and all Department telecommunication equipment and system maintenance services within the Public Health Office.
7. Provide public access to the services the Department is responsible for pursuant to the applicable public health laws.
8. Provide computer systems and computer internet service. This includes installation of equipment and computer system maintenance within the Public Health Office for Department owned equipment.
9. Provide Department staff with furniture, fixtures, equipment and supplies necessary to provide services.
10. Obtain Sierra County preliminary input and approval on any proposed building or assigned space modifications that impact building structure, usage, or operation.
11. Life Safety- Fire Protection Equipment
 - a. Monthly fire extinguishers checks should be performed by a trained individual to ensure fire extinguishers are operational and within code.
 - b. Emergency directional and exit devices (e.g. exit signs, emergency lights, ADA assist equipment, alarm communicators, etc.) shall be inspected at least monthly for proper operation.
12. Electrical Systems
 - a. Maintain a clearance of three feet around all electrical panels.
 - b. Electrical rooms shall not be used for general storage.
13. Department will identify a safety officer that will establish and provide the following:
 - a. Monthly building inspections to identify fire, life safety, and building maintenance and potential safety concerns.
 - b. Provide an Emergency Action Plan to include emergency evacuation and disaster recovery, to be reviewed annually.
 - c. Maintain Safety Data Sheets (SDS) identification requirements.
14. Limit its occupancy and use of the facility, except as otherwise provided for and allowed by this Agreement, to the area of the Public Health Office floorplan indicated on the attached Exhibit A.
15. The Department will inform the Sierra County of current building contacts to ensure adequate communication and provide updated contacts when changes arise.

3. ADMINISTERING AGENCY

The administering agency is the Department.

4. COMPENSATION

Parties agree that no compensation shall be paid under this agreement.

5. **PROPERTY**

The parties understand and agree that there will be no property acquired under this agreement.

6. **CLIENT RECORDS AND CONFIDENTIALITY**

The Sierra County shall protect the confidentiality, privacy and security of all confidential information and records and shall not release any confidential information to any other third party without the express written authorization of the client, when the record is a client record, or the Department, to the extent permitted by the Inspection of Public Records Act, NMSA 1978, Sections 14-2-1 et seq.

7. **FUNDS ACCOUNTABILITY**

The parties understand and agree that there will be no funds transferred under this agreement.

8. **LIABILITY**

As between the parties, each party will be responsible for claims or damages arising from personal injury or damage to persons or tangible property to the extent they result from negligence of its employees, subject in all cases to the immunities and limitations of the New Mexico Tort Claims Act, Section 41-4-1, et seq., NMSA 1978, as amended. Up to date versions of both Sierra County and Department evidence of coverage shall be provided and kept on file and updated annually.

9. **TERMINATION OF AGREEMENT**

This Agreement may be terminated by either of the parties hereto upon written notice delivered to the other party at least thirty (30) days prior to the intended date of termination.

10. **APPLICABLE LAW**

The laws of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. The parties acknowledge and agree to the jurisdiction of the courts of New Mexico over any and all lawsuits arising under or out of any term of this Agreement. Venue for any action arising under this Agreement shall lie in the Seventh Judicial District Court in Sierra County. The parties agree to abide by all NM and federal laws and regulations.

11. **PERIOD OF AGREEMENT**

This Agreement shall be effective upon approval of both parties, whichever is later and shall terminate upon agreement of the parties or as NM in **ARTICLE 9, Termination of Agreement**. Any and all amendments shall be made in writing and shall be agreed to and executed by the respective parties before becoming effective.

12. **NOTICES**

Any notice required to be given to either party by this agreement shall be in writing and shall be delivered in person, by courier service or by U.S. mail, either first class or certified, return receipt requested, postage prepaid, as follows:

To the Department:

New Mexico of Health
P.O. Box 26110
1190 St. Francis Drive,
Santa Fe, NM 87502-6110

To the Sierra County:

Amber Vaughn
Sierra County
1712 N. Date, Suite D
Truth or Consequences

IN WITNESS WHEREOF the parties have executed this AGREEMENT at Santa Fe, New Mexico. The effective date is upon approval of both parties, whichever is later.

NEW MEXICO DEPARTMENT OF HEALTH

SIERRA COUNTY

By: Candice Trujillo
Department of Health
Regional Director/Candace Trujillo

By: _____
Sierra County
County Manager/Amber Vaughn

Date: 3/16/2026
Digitally signed by Sarah.Flores-Sievers
Sarah.Flores-Sievers
Date: 2026.03.10 10:55:03 -06'00'

Date: _____

By: _____
Department of Health
WIC-Director/Sarah Flores-Sievers

By: _____
Sierra County
General Counsel, Dave Pato

Date: _____

Date: _____

Certified for Legal Sufficiency:

By: Joey Wright
Department of Health
Assistant General Counsel, Joey B. Wright

Date: 3/10/2026

Review for Program Sufficiency:

By: Kevin Peine
Digitally signed by Kevin Peine
Date: 2026.03.17 08:55:38
-06'00'
Department of Health
Public Health Division Director, Kevin Peine

Date: _____

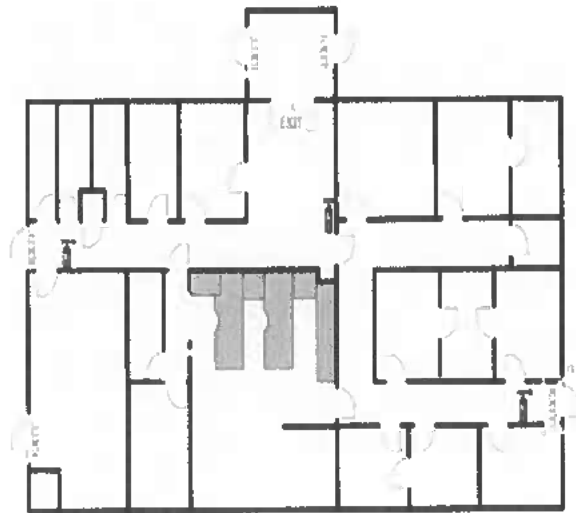
By: George D. Morgan
Digitally signed by George D.
Morgan
Date: 2026.03.10 10:14:06 -06'00'
Department of Health
Office of Facilities Director, George D. Morgan

Date: _____

Exhibit A

Center name and 201 East 4th Street

Health
Office
201 E 4th



Total Square Footage
3976.0



FS Agreement No. 26-LE-11030600-063

COOPERATIVE LAW ENFORCEMENT AGREEMENT

**Between
SIERRA COUNTY
And The
USDA, FOREST SERVICE
GILA NATIONAL FOREST**

Background: The parties to this agreement recognize that public use of National Forest System lands (NFS lands) is usually located in areas that are remote or sparsely populated. The parties also recognize that the enforcement of State and local law is related to the administration and regulation of NFS lands and the Cooperator has a limited amount of financing to meet their responsibility of enforcing these laws.

I. PURPOSE:

The purpose of this agreement is to document a cooperative effort between the parties to enhance State and local law enforcement in connection with activities on NFS lands and provide for reimbursement to the Cooperator for the intensified portion of this effort.

In consideration of the above premises, the parties agree as follows:

II. THE COOPERATOR SHALL:

- A. Perform in accordance with the approved and hereby incorporated Annual Operating and Financial Plan attached as Exhibit A.
- B. Ensure that the officers/agents of the Cooperator performing law enforcement activities under this agreement meet the same standards of training required of the officers/agents in their jurisdiction, or the State Peace Officers Standards of Training where they exist.
- C. Provide uniformed officers/agents with marked vehicles to perform all activities unless agreed to otherwise in the Operating Plan.
- D. Advise the U.S. Forest Service Principal Contact listed on the FS-1500-0100 of any suspected criminal activities in connection with activities on NFS lands.
- E. Upon the request of the U.S. Forest Service, dispatch additional deputies within manpower capabilities during extraordinary situations.
- F. Complete and furnish annually the U.S. Forest Service with Form FS-5300-5, Cooperative Law Enforcement Activity Report, identifying the number of crimes occurring on NFS lands. The report shall follow the FBI Uniform Crime Reporting groupings, Part I and Part II offenses. Offenses and arrest information shall be



combined and reported for each crime. This report shall separate the crimes handled under this agreement from those handled during regular duties.

- G. Provide the U.S. Forest Service Principal Contact with case reports and timely information relating to incidents/crimes in connection with activities on NFS lands.
- H. Bill the U.S. Forest Service for Cooperator's actual costs incurred to date, displayed by separate cost elements, excluding any previous U.S. Forest Service payment(s) made to the date of the invoice, not to exceed the cumulative funds obligated hereunder and as specified on the Operating Plan.
- I. Give the U.S. Forest Service or Comptroller General, through any authorized representative, access to and the right to examine all records related to this agreement. As used in this provision, "records" include books, documents, accounting procedures and practices, and other data, regardless of type and regardless of whether such items are in written form, in the form of computer data, or in any other form.

III. THE U.S. FOREST SERVICE SHALL:

- A. Perform in accordance with the Operating Plan attached as Exhibit A.
- B. Reimburse Sierra County for actual expenses incurred, not to exceed the estimated amount shown in the Operating Plan. The U.S. Forest Service will make payment for project costs upon receipt of an invoice. Each correct invoice shall display Sierra County's actual expenditures to date of the invoice, displayed by separate cost elements as documented in the Operating Plan, less any previous U.S. Forest Service payments.

The invoice should be forwarded as follows:

Submit original invoice(s) for payment to:

USDA, Forest Service Budget & Finance – Grants & Agreements
4000 Masthead St, NE
Albuquerque, NM 87109
FAX: (877) 687-4894
E-Mail: sm.fs.asc_ga@usda.gov

Email a carbon copy to:

DeWayne Ross, Patrol Captain
E-Mail: dewayne.ross@usda.gov



IV. IT IS MUTUALLY UNDERSTOOD AND AGREED UPON BY AND BETWEEN THE PARTIES THAT:

- A. **U.S. DEPARTMENT OF AGRICULTURE GENERAL TERMS AND CONDITIONS.** In accordance with Secretarial Memorandum 1078-021, the USDA General Terms & Conditions for Mutual Interest Agreements dated **December 31, 2025**, and its implementing regulations, 2 CFR 400, apply to the Cooperator and any sub-awardees and/or sub-contractors under this agreement. These Departmental policies and regulatory requirements are incorporated by reference into this agreement as if fully set forth in this agreement and located at: https://www.usda.gov/about-usda/general-information/staff-offices/office-chief-financial-officer/federal-financial-assistance-policy/usda-general-terms-and-conditions?utm_medium=email&utm_source=govdelivery.
- B. **FOREST SERVICE GENERAL TERMS AND CONDITIONS.** The Forest Service General Terms & Conditions Mutual Interest Agreement dated **February 14, 2026**, and its implementing regulations, apply to the Cooperator and any sub-awardees and/or sub-contractors under this agreement. These federal policies and regulatory requirements are incorporated by reference into this agreement as if fully set forth in this agreement, located at <https://www.fs.usda.gov/working-with-us/grants/terms-conditions>.
- C. The parties will make themselves available, when necessary to provide for continuing consultation, exchange information, aid in training and mutual support, discuss the conditions covered by this agreement and agree to actions essential to fulfil their purposes.
- D. An Operating Plan will be negotiated on a **calendar** year basis. At the end of the year, funds not spent may be carried forward to the next year, or deobligated at the request of the U.S. Forest Service. Upon expiration of the Cooperative Law Enforcement Agreement, funds not spent will be deobligated.
- E. This agreement has no effect upon Cooperator's right to exercise civil and criminal jurisdiction on NFS lands nor does this agreement have any effect upon the responsibility of the U.S. Forest Service for the enforcement of federal laws and regulations relative to NFS lands.
- F. Any Operating Plan added to this agreement will be jointly prepared and agreed to by the parties. The Operating Plan shall at a minimum contain:
1. Specific language stating that the Operating Plan is being added to this agreement thereby subjecting it to the terms of this agreement.
 2. Specific beginning and ending dates.



3. Bilateral execution prior to any purchase or the performance of any work for which reimbursement is to be made.
 4. Specify any training, equipment purchases, and enforcement activities to be provided and agreed rates for reimbursement including the maximum total amount(s) for reimbursement.
 5. Designation of specific individuals and alternate(s) to make or receive requests for enforcement activities under this agreement.
- G. Nothing in this agreement obligates either party to accept or offer any Operating Plan under this agreement.
- H. The officers/agents of the Cooperator performing law enforcement activities under this agreement are, and shall remain, under the supervision, authority, and responsibility of the Cooperator. Law enforcement provided by the Cooperator and its employees shall not be considered as coming within the scope of federal employment and none of the benefits of federal employment shall be conferred under this agreement.
- I. Federal Communication Commission procedures will be followed when operating radio(s) on either party's frequency.
- J. The Cooperator's reimbursable expenses must be listed in an approved Operating Plan, expended in connection with activities on NFS lands, and expenses beyond those which they are normally able to provide.
- K. During extraordinary situations such as, but not limited to: fire emergency, drug enforcement activities, or certain group gatherings, the U.S. Forest Service may request to provide additional special enforcement activities. The U.S. Forest Service will reimburse the Cooperator for only the additional activities requested and not for activities that are regularly performed by the Cooperator.
- L. Reimbursement may include the costs incurred by the Cooperator in equipping or training its officers/agents to perform the additional law enforcement activities authorized by this agreement. Unless specified otherwise in the Operating Plan, reimbursement for equipment and training will be limited to a pro rata share based on the percentage of time an officer/agent spends or equipment is used under this agreement.
- M. When reimbursement for items such as radios, radar equipment, and boats is being contemplated, reimbursement for leasing of such equipment should be considered. If the U.S. Forest Service's equipment purchases are approved in the Operating Plan, an estimate of the useful life of such equipment shall be included. When purchased, equipment use rates shall include only operation and maintenance costs and will exclude depreciation and replacement costs. Whether the Cooperator is reimbursed



for lease/purchase costs, or the U.S. Forest Service purchases and transfers the equipment, the total cost for the equipment cannot exceed the major portion of the total cost of the Operating Plan unless approved by all parties in the agreement and shown in the Operating Plan.

- N. When State conservation agencies have the responsibility for public protection in addition to their normal enforcement responsibility, their public protection enforcement activities may be included in Operating Plans and are then eligible for reimbursement. Reimbursement is not authorized to State Conservation Agencies for enforcement of fish and game laws in connection with activities on NFS lands.
- O. When no equipment or supplies are approved for purchase under an Operating Plan, U.S. Forest Service funding under this agreement is not available for reimbursement of Cooperator's purchase of equipment or supplies.

Forest Service Agreement No. 26-LE-11030600-063
EXHIBIT A: 2026 ANNUAL OPERATING AND FINANCIAL PLAN

COOPERATIVE LAW ENFORCEMENT

Between
SIERRA COUNTY
And The
USDA, FOREST SERVICE
GILA NATIONAL FOREST

Current Obligation: \$10,000.00

Total Operating Plan Amount: \$10,000.00

U.S. DEPARTMENT OF AGRICULTURE GENERAL TERMS AND CONDITIONS. In accordance with Secretarial Memorandum 1078-021, the USDA General Terms & Conditions for Mutual Interest Agreements dated **December 31, 2025**, and its implementing regulations, 2 CFR 400, apply to the Cooperator and any sub-awardees and/or sub-contractors under this agreement. These Departmental policies and regulatory requirements are incorporated by reference into this agreement as if fully set forth in this agreement and located at: https://www.usda.gov/about-usda/general-information/staff-offices/office-chief-financial-officer/federal-financial-assistance-policy/usda-general-terms-and-conditions?utm_medium=email&utm_source=govdelivery.

FOREST SERVICE GENERAL TERMS AND CONDITIONS. The Forest Service General Terms & Conditions Mutual Interest Agreement dated **February 14, 2026**, and its implementing regulations, apply to the Cooperator and any sub-awardees and/or sub-contractors under this agreement. These federal policies and regulatory requirements are incorporated by reference into this agreement as if fully set forth in this agreement, located at <https://www.fs.usda.gov/working-with-us/grants/terms-conditions>.

I. GENERAL:

A. The contacts identified on the FS-1500-0100 shall be the designated and alternate representative(s) of each party to make or receive requests for special enforcement activities.

B. Reimbursement for all types of enforcement activities shall be at the following rates unless specifically stated otherwise:

Not to exceed \$0.67/mile patrolled

Not to exceed per diem rate of \$70.00/day

Wages are time and a half of the hourly pay rate of the assigned Deputy plus fringe benefits for the individual Deputy at 7.65% of the time and a half hourly pay rate.

II. PATROL ACTIVITIES:

A. Time schedules for patrols will be flexible to allow for emergencies, other priorities, and day-to-day needs of both the Cooperator and the U.S. Forest Service. Ample time will be spent in each area to make residents and visitors aware that law enforcement officers are in the vicinity.

1. Patrol on following U.S. Forest Service roads:

Any and all National Forest Road within Sierra County, NM.

2. Patrol in the following campgrounds, developed sites, or dispersed areas:

Assign a regularly scheduled Deputy(s) to patrol the Black Range Ranger District of the Gila National Forest. Primary assignments(s) to be in the Hermosa, Wall Lake, Emory Pass, Chloride Creek, North Percha, Kingston Picnic area and Cooney Prairie.

Assignments to patrol recreation areas and dispersed areas will be on weekends with special emphasis on National Holiday weekends for the period of May 1 through September 20th. High priority should be given to patrolling Emory Pass Lookout.

Total reimbursement for this category shall not exceed the amount of: **\$10,000.00**.

III. TRAINING:

If applicable, list all training, dates, locations, numbers of officers/agents attending, costs for salary, training per diem, materials and reimbursable amount for each.

N/A

Total reimbursement for this category shall not exceed the amount of: **\$0.00**

IV. EQUIPMENT:

If applicable, when reimbursing for the lease or purchase of equipment, complete this section, otherwise delete.

N/A

Total reimbursement for this category shall not exceed the amount of: **\$0.00**

V. SPECIAL ENFORCEMENT SITUATIONS:

A. Special Enforcement Situations include but are not limited to: Fire Emergencies, Drug Enforcement, and certain Group Gatherings.

B. Funds available for special enforcement situations vary greatly from year to year and must be specifically requested and approved prior to any reimbursement being authorized. Requests for funds should be made to the U.S. Forest Service designated representative listed on the FS-1500-0100. The designated representative will then notify the Cooperator whether funds will be authorized for reimbursement. If funds are authorized, the parties will then jointly prepare a revised Operating Plan.

1. Drug Enforcement: This will be handled on a case-by-case basis. The request will normally come from the patrol Captain; however, it may come from the Special Agent in Charge or their designated representative. Reimbursement shall be made at the rates specified in Section I-B. Deputies assigned to the incident will coordinate all of their activities with the designated officer in charge of the incident.
2. Fire Emergency: During emergency fire suppression situations and upon request by the U.S. Forest Service pursuant to an incident resource order, the Cooperator agrees to provide special services beyond those provided under Section II-A, within the Cooperator's resource capabilities, for the enforcement of State and local laws related to the protection of persons and their property. The Cooperator will be compensated at the rate specified in Section I-B; the U.S. Forest Service will specify times and schedules. Upon concurrence of the local patrol Captain or their designated representative, an official from the Incident Management Team managing the incident, Cooperator personnel assigned to an incident where meals are provided will be entitled to such meals.

When requested by the U.S. Forest Service, initial response to wildfires by Cooperator will not be reimbursed for the first 24 hours of support. If during the first 24 hours of wildfire support, the Incident Commander and/or Patrol Captain requests continued support past the initial 24 hours, then a resource order will be requested and all time, including the initial response time, will be reimbursed. This 24-hour initial support time does not include travel time to and from the wildfire incident.

All requests to provide additional law enforcement support on National Forest System lands during extreme fire conditions will become effective and reimbursable only when the Forest Service specifically requests assistance through the Forest Dispatch or Extended Dispatch Office, a Resource Order Number is provided, and the County Dispatch Office is notified of the request. Initial attack responses without a Resource Order by the Forest Service are not reimbursable.

3. Group Gatherings: This includes but is not limited to situations which are normally unanticipated, or which typically include very short notices, large group gatherings such as rock concerts, demonstrations, and organization rendezvous. Upon authorization by a U.S. Forest Service representative listed on the FS-1500-0100 for requested services of this nature, reimbursement shall be made at the rates

specified in Section I-B. Deputies assigned to this type of incident will normally coordinate their activities with the designated officer in charge of the incident.

4. Upon request and concurrence by both parties,

Cooperator shall:

- a. Provide to the Forest Service, fully equipped Sheriff's Deputies who meet the standards of training as listed in Cooperative Law Enforcement Agreement, Provisions II-B, including appropriate vehicle(s), in numbers requested by the Forest Service to provide law enforcement for fire severity or fire suppression situations. These duties are above and beyond the customary duties that are routinely provided by Cooperator and will be covered under Special Enforcement Situations. The Sheriff's Deputies will continue to work under the direction of Cooperator. The Sheriff's Deputies will coordinate their patrol activities with the U.S. Forest Service Patrol Captain, or their designee, while assigned to each specific fire severity or fire suppression patrol area, and coordinate their activities with the Incident Commander while assigned to each specific wildland fire severity or wildland fire suppression situation. All Deputies assigned to a wildland fire suppression situation are required to follow check-in and demobilization procedures.
- b. Assign Sheriff's Deputies requested by the Forest Service for fire severity or fire suppression situation patrols and law enforcement.
- c. Furnish itemized statements of expenditures to the Forest Service for the fire severity or fire suppression situation services requested by the Forest Service, to the address below:

**DeWayne Ross, Patrol Captain
South New Mexico Zone, LE&I
3005 E. Camino Del Bosque
Silver City, NM 99061**

The Patrol Captain will review and approve the invoice and forward the invoice and support documentation to Incident Finance for Payment.

Billing requests will include the following information:

- Cooperator name, address, phone number and agency financial contact
- Invoice or Bill number
- Resource Order number(s)
- Appropriate Incident Number (State Code or U.S. Forest Service P-code and Override)
- Cooperative Law Enforcement Agreement Number
- Dates of the Incident covered by the billing
- Location of the Jurisdictional Unit of the Incident

- Summary cost data for the amount being billed*

*Use incident-generated cost reports generated by the Agency to support the billing whenever possible. Summary cost data may include, but not limited to, a list of personnel expenses including base, overtime and travel and a listing by vendor name and amount spent for supplies and services procured.

The U.S. Forest Service shall:

- a. Relay requests to Cooperator to provide fully equipped Sheriff's Deputies, including vehicles, through Forest Service Dispatch or Expanded Dispatch Office, including specific information on numbers of Deputies needed, tour, location, expected length of duty, authorization for overtime expenditures, and fire severity (S-code) or fire suppression (P-code) for billing. A resource order number must be issued by the Forest Service to support each request. The resource order number will be provided to Cooperator by the Forest Dispatcher.
- b. Post each Deputy's time and vehicle mileage to a Fire Time Report (Optional Form 288) to provide documentation to support payment of each itemized statement of expenditures provided by Cooperator.
- c. Reimburse Cooperator for requested fire severity or fire suppression special enforcement situation services that are provided and covered under this Section, at the prevailing rates per Section 1, Paragraph B above.

VI. BILLING FREQUENCY:

- A. Billing frequency is as follows: **QUARTERLY** – Final Bill shall be submitted within 30 days of the close of the calendar year.
- B. The following is a breakdown of the total estimated costs associated with this Operating Plan.

Category	Estimated Costs	Not to Exceed by %
Patrol Activities	\$10,000.00	100%
Training	\$0.00	N/A
Equipment	\$0.00	N/A
Special Enforcement Situations	\$0.00	N/A
Total	\$10,000.00	100%

- C. Any remaining funding in this Operating Plan may be carried forward to the next Annual Operating Plan and will be available to spend through the term of the Cooperative Law Enforcement Agreement, or deobligated at the request of the U.S. Forest Service.



GRANT OR AGREEMENT AWARD COVER SHEET

FS-1500-0100
OMB No. 0596-0217
EXP: 05/31/2027

[Clear Form](#) [Attach File](#)

IDENTIFICATION INFORMATION

1. Federal Award Identification Number (FAIN): (Agreement Number) 26-LE-11030600-063	2. Cooperator Agreement/Instrument #:
3. New <input checked="" type="checkbox"/> Modification <input type="checkbox"/> Mod. Number _____ FFA Award <input type="checkbox"/> Master <input type="checkbox"/> Stand-Alone <input checked="" type="checkbox"/> SPA <input type="checkbox"/>	4. Instrument (Project) Title: Law Enforcement Activities in Sierra County
5. Authority U.S.C and Title: Cooperative Law Enforcement Act, 16 U.S.C. 551a	6. Assistance Listing Number and Title: 10.704 Law Enforcement Agreements
7. Cooperator/Recipient Information (Must match SAM.gov): Name: Sierra County Address: 1712 N Date ST STE D City: Truth Or Consequences State NM Zip: 87901-3724	8. U.S. Forest Service Unit Address (where the work is being managed): Name: Gila National Forest Address: 3005 E Camino Del Bosque City: Silver City State NM Zip: 88061
9. Cooperator Unique Entity Identifier (UEI): EVZWV41HDD43	10. Master Agreement Number if SPA:
11. Period of Performance: Start Date: _____ Expiration Date: 12/31/2030	12. Master Agreement Expiration Date: (SPA expiration date cannot exceed the Master)
13. Cooperator Program Manager: Name: Joshua Baker, Sheriff Phone: (575) 894-9150 Email: jbaker@sierraco.org	14. U.S. Forest Service Program Manager: Name: DeWayne Ross, Patrol Captain Phone: (575) 388-8269 Email: dewayne.ross@usda.gov

FINANCIAL INFORMATION

15. Federal Funding to be Obligated to Cooperator: \$10,000.00	16. Cooperator Contribution Funds:
17. Payment Method: No Funds <input type="checkbox"/> Reimbursable <input checked="" type="checkbox"/> Advance <input type="checkbox"/> Advance Period	18. Cooperator Match Percentage:
19. Program Income/Revenue: No <input checked="" type="checkbox"/> Yes <input type="checkbox"/>	20. Cooperator Indirect Cost Rate (approved rate charged to award): De minimis <input type="checkbox"/> NICRA <input type="checkbox"/> Rate

REPORTING REQUIREMENTS

21. Performance Report Frequency: Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> N/A <input type="checkbox"/>	22. Financial Report Frequency: Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> N/A <input type="checkbox"/>
--	--

ATTACHMENTS

The attachments listed below are hereby incorporated and made a part of this instrument.

23. REQUIRED FOR ALL INSTRUMENTS: <input checked="" type="checkbox"/> USDA FFA/MIA General Terms and Conditions <input checked="" type="checkbox"/> FS FFA/MIA/R&D General Terms and Conditions <input type="checkbox"/> Purpose/Scope of Work Narrative <input type="checkbox"/> Budget/Financial Plan <input type="checkbox"/> Other (specify): _____	24. REQUIRED DEPENDENT ON INSTRUMENT TYPE: <input type="checkbox"/> Statement of Mutual Benefit and Interest <input type="checkbox"/> Federal Financial Assistance Forms/Assurances <input type="checkbox"/> TFPA/638 Project Proposals <input type="checkbox"/> Modification Purpose and/or Description <input checked="" type="checkbox"/> Other (specify): Law Enforcement Cooperative Agreement & Exhibit A. Annual Operating and Financial Plan
---	--

25. By signing this instrument, the signer certifies that they are vested with the authority to enter into this instrument.

Cooperator Signature:	Name and Title: JOSHUA BAKER Sheriff, Sierra County	Date:
-----------------------	--	-------

26. This instrument, subject to the provisions above, is executed by The U.S. Forest Service Authorized Signatory:

Signature:	U.S. Forest Service Signatory Official (SO) Name and Title: JAMES ALFORD Special Agent in Charge, Southwestern Region	Date:
------------	---	-------

27. The authority and format of this instrument have been reviewed and approved for signature.

Signature: MARI LLITERAS Digitally signed by MARI LLITERAS Date: 2026.04.09 15:06:54 -06'00'	U.S. Forest Service Grants Management Specialist Name: MARI LLITERAS	Date:
---	---	-------

Additional Contacts (if applicable):

28. Cooperator Program Manager: Name: Karen Thompson (Administrative Contact) Phone: (575) 894-9150 Email: kthompson@sierraco.org	29. U.S. Forest Service Program Manager: Name: Paula Holguin (Administrative Contact) Phone: (575) 388-8399 Email: paula.holguin@usda.gov
30. Cooperator Program Manager: Name: Phone: Email:	31. U.S. Forest Service Program Manager: Name: Mari Lliteras (Administrative Contact) Phone: (303) 409-0981 Email: mari.lliteras@usda.gov

Any additional contacts shall be included in an attachment to this instrument.

Additional Signatories (if applicable):

By signing this instrument, the signer certifies that they are vested with the authority to enter into this instrument.

32. Cooperator Signature:	Name and Title: JAMES PAXON Sierra County Commission Chair	Date:
---------------------------	---	-------

33. Cooperator Signature:	Name and Title:	Date:
---------------------------	-----------------	-------

This instrument, subject to the provisions above, is executed by The U.S. Forest Service Authorized Signatory:

34. Signature:	U.S. Forest Service Signatory Official (SO) Name and Title: CAMILLE HOWES Forest Supervisor, Gila National Forest	Date:
----------------	---	-------

35. Signature:	U.S. Forest Service Grants Management Specialist Name:	Date:
----------------	--	-------

Any additional signatories shall be included in an attachment to this instrument.

PAPERWORK REDUCTION ACT STATEMENT

According to the Paperwork Reduction Act of 1995, a Federal agency may not conduct or sponsor, and a person is not required to respond to, an information collection request unless it displays a valid Office of Management and Budget (OMB) control number. The valid OMB control number for this information collection request is 0596-0217. Response to this information collection request is mandatory to obtain or retain benefits. The authority for this information collection request is Paperwork Reduction Act (Pub. L. No. 96-511, 94 Stat. 2812, as amended by Pub. L. 104-13) 44 U.S.C. §§ 3501–3521. The time required to complete this information collection request is estimated to average 3 hours per response, including the time for reviewing instructions, searching existing data sources, collecting and maintaining the data needed, and completing and reviewing the information collection request. Send comments regarding this burden estimate or any other aspect of this information collection request, including suggestions for reducing the burden, to Forest Service Information Collections Officer, SM.FS.InfoCollect@usda.gov, with OMB control number 0596-0217 in the subject line.

NONDISCRIMINATION STATEMENT

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

State of New Mexico

*Amy Whitehead
County Clerk
575-894-2840*

*Candace Chavez
County Treasurer
575-894-3524*

*Michael Huston
County Assessor
575-894-2589*

*Tom Pestak
Probate Judge
575-740-4900*



County of Sierra

*James Paxon
Commissioner
575-894-6215*

*Hank Hopkins
Commissioner
575-894-6215*

*Sandy R. Jones
Commissioner
575-894-6215*

*Joshua Baker
County Sheriff
575-894-9150*

*1712 N. Date, Suite D
Truth or Consequences, New Mexico 87901*

*Amber Vaughn, County Manager
575-894-6215 voice 575-894-9548 fax*

April 21, 2026

RE: Contract Award to Pattillo, Brown & Hill, LLP for Annual Financial Audit Services

Dear Commissioners,

The Administration Department requests approval to contract for annual financial audit services with **Pattillo, Brown & Hill, LLP** for one (1) year from the date of approval by the Sierra County Board of County Commissioners. This contract will automatically renew on an annual basis, for up to three (3) additional one (1) year terms unless terminated.

This contract award resulted from **RFP# 2026-03-001** which was issued on March 12, 2026 and closed on April 2, 2026. Two proposals were received. The evaluation committee reviewed responsive proposals and recommended award to Pattillo, Brown & Hill, LLP. Compensation for services satisfactorily performed will be at a rate of up to \$54,700 annually, excluding GRT. The current contract with Pattillo, Brown & Hill, LLP expires on June 21, 2026.

This action is being brought forward based on Section 6.J of the Sierra County Purchasing Regulations which states that all RFP awards must be approved by the Board of County Commissioners. Attached please find the contract for annual financial audit services, for your consideration.

Sincerely,

Barbara Bencomo

Chief Procurement Officer

Notes: _____ Approved: _____ Date: _____

SIERRA COUNTY

CONTRACT #2026-03-001 ANNUAL FINANCIAL AUDIT SERVICES

THIS AGREEMENT is made and entered into by and between the County of Sierra, hereinafter referred to as the "County" and **Pattillo, Brown & Hill, LLP**, hereinafter referred to as the "Auditor," and is effective as of the date set forth below upon which it is executed by the Chief Procurement Officer and the Board of County Commissioners.

IT IS AGREED BETWEEN THE PARTIES:

1. Scope of Work.

The Auditor shall perform the work outlined in the Scope of Work attached hereto as **Attachment 1** and incorporated herein by reference.

2. Compensation.

A. The County shall pay to the Auditor in full payment for services satisfactorily performed, up to **Fifty-Four Thousand Seven Hundred dollars (\$54,700)** annually, plus applicable gross receipts tax, to be invoiced after performance of the services. The total amount payable to the Auditor under this Agreement, excluding gross receipts tax and expenses, shall not exceed **(\$54,700)**. In no event will the Auditor be paid any amount in excess of the specified total amount payable without this Agreement being amended in writing. The agreed upon Fee Schedule is attached hereto as **Attachment 2** and incorporated herein by reference.

B. Payment is subject to availability of funds pursuant to the Appropriations Paragraph set forth below and to any negotiations between the parties from year to year pursuant to Paragraph 1, Scope of Work. All invoices MUST BE received by the County no later than fifteen (15) days after the termination of the Fiscal Year in which the services were delivered. Invoices received after such date WILL NOT BE PAID.

C. Auditor must submit a detailed statement accounting for all services performed, specified on a minimum of a quarter hour basis, and expenses incurred. If the County finds that the services are not acceptable, within thirty days after the date of receipt of written notice from the Auditor that payment is requested, it shall provide the Auditor a letter of exception explaining the defect or objection to the services, and outlining steps the Auditor may take to provide remedial action. Upon certification by the County that the services have been received and accepted, payment shall be tendered to the Auditor within thirty days after the date of acceptance. If payment is made by mail, the payment shall be deemed tendered on the date it is postmarked. However, the County shall not incur late charges, interest, or penalties for failure to make payment within the time specified herein.

D. The payment of taxes due for any money received under this Agreement shall be the Auditor's sole responsibility and shall be reported under the Auditor's Federal and State tax identification number(s).

3. Term.

This Agreement is for one (1) year from the date of approval by the Sierra County Board of County Commissioners. This Contract will automatically renew on an annual basis, for up to three (3) additional one (1) year terms unless terminated pursuant to paragraph 4 (Termination), or paragraph 5 (Appropriations). In accordance with Section 13-1-150 NMSA 1978, no contract term, including extensions and renewals, shall exceed four years, except as set forth in Section 13-1-150 NMSA 1978.

4. Termination.

A. Termination. This Agreement may be terminated by either of the parties hereto upon written notice delivered to the other party at least thirty (30) days prior to the intended date of termination. Except as otherwise allowed or provided under this Agreement, the County's sole liability upon such termination shall be to pay for acceptable work performed prior to the Auditor's receipt of the notice of termination, if the County is the terminating party, or the Auditor's sending of the notice of termination, if the Auditor is the terminating party; provided, however, that a notice of termination shall not nullify or otherwise affect either party's liability for pre-termination defaults under or breaches of this Agreement. The Auditor shall submit an invoice for such work within thirty (30) days of receiving or sending the notice of termination. Notwithstanding the foregoing, this Agreement may be terminated immediately upon written notice to the Auditor if the Auditor becomes unable to perform the services contracted for, as determined by the County or if, during the term of this Agreement, the Auditor or any of its officers, employees or agents is indicted for fraud, embezzlement or other crime due to misuse of government funds or due to the Appropriations paragraph herein. THIS PROVISION IS NOT EXCLUSIVE AND DOES NOT WAIVE THE COUNTY'S OTHER LEGAL RIGHTS AND REMEDIES CAUSED BY THE AUDITOR'S DEFAULT/BREACH OF THIS AGREEMENT.

B. Termination Management. Immediately upon receipt by either the County or the Auditor of notice of termination of this Agreement, the Auditor shall: 1) not incur any further obligations for salaries, services or any other expenditure of funds under this Agreement without written approval of the County; 2) comply with all directives issued by the County in the notice of termination as to the performance of work under this Agreement; and 3) take such action as the County shall direct for the protection, preservation, retention or transfer of all property titled to the County and records generated under this Agreement. Any non-expendable personal property or equipment provided to or purchased by the Auditor with contract funds shall become property of the County upon termination and shall be submitted to the County as soon as practicable.

5. Appropriations.

The terms of this Agreement are contingent upon sufficient appropriations and authorization being made by the Board of County Commissioners for the performance of this

Agreement. If sufficient appropriations and authorization are not made by the Board of County Commissioners, this Agreement shall terminate immediately upon written notice being given by the County to the Auditor. The County's decision as to whether sufficient appropriations are available shall be accepted by the Auditor and shall be final. If the County proposes an amendment to the Agreement to unilaterally reduce funding, the Auditor shall have the option to terminate the Agreement or to agree to the reduced funding, within thirty (30) days of receipt of the proposed amendment.

6. Status of Auditor.

The Auditor and its agents and employees are independent Auditors performing professional services for the County and are not employees of the County of Sierra. The Auditor and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of county vehicles, or any other benefits afforded to employees of the County of Sierra as a result of this Agreement. The Auditor acknowledges that all sums received hereunder are reportable by the Auditor for tax purposes, including without limitation, self-employment and business income tax. The Auditor agrees not to purport to bind the County of Sierra unless the Auditor has express written authority to do so, and then only within the strict limits of that authority.

7. Assignment.

The Auditor shall not assign or transfer any interest in this Agreement or assign any claims for money due or to become due under this Agreement without the prior written approval of the County.

8. Subcontracting.

The Auditor shall not subcontract any portion of the services to be performed under this Agreement without the prior written approval of the County. No such subcontract shall relieve the primary Auditor from its obligations and liabilities under this Agreement, nor shall any subcontract obligate direct payment from the County. In all cases, the Auditor is solely responsible for fulfillment of this Agreement.

9. Release.

Final payment of the amounts due under this Agreement shall operate as a release of the procuring agency of the County, its officers and employees, and the County of Sierra from all liabilities, claims and obligations whatsoever arising from or under this Agreement.

10. Confidentiality.

Any confidential information provided to or developed by the Auditor in the performance of this Agreement shall be kept confidential and shall not be made available to any individual or organization by the Auditor without the prior written approval of the County.

11. Product of Service -- Copyright.

All materials developed or acquired by the Auditor under this Agreement shall become the property of the County of Sierra and shall be delivered to the County no later than the termination date of this Agreement. Nothing developed or produced, in whole or in part, by the

Auditor under this Agreement shall be the subject of an application for copyright or other claim of ownership by or on behalf of the Auditor.

12. Conflict of Interest; Governmental Conduct Act.

A. The Auditor represents and warrants that it presently has no interest and, during the term of this Agreement, shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance or services required under the Agreement.

B. The Auditor further represents and warrants that it has complied with, and, during the term of this Agreement, will continue to comply with, and that this Agreement complies with all applicable provisions of the Governmental Conduct Act, Chapter 10, Article 16 NMSA 1978. Without in anyway limiting the generality of the foregoing, the Auditor specifically represents and warrants that:

1) in accordance with Section 10-16-4.3 NMSA 1978, the Auditor does not employ, has not employed, and will not employ during the term of this Agreement any County employee while such employee was or is employed by the County and participating directly or indirectly in the County's contracting process;

2) this Agreement complies with Section 10-16-7(B) NMSA 1978 because (i) the Auditor is not a public officer or employee of the County; (ii) the Auditor is not a member of the family of a public officer or employee of the County; (iii) the Auditor is not a business in which a public officer or employee or the family of a public officer or employee has a substantial interest; or (iv) if the Auditor is a public officer or employee of the County, a member of the family of a public officer or employee of the County, or a business in which a public officer or employee of the County or the family of a public officer or employee of the County has a substantial interest, public notice was given as required by Section 10-16-7(B) NMSA 1978 and this Agreement was awarded pursuant to a competitive process;

3) in accordance with Section 10-16-8(C) NMSA 1978, (i) the Auditor is not, and has not been represented by, a person who has been a public officer or employee of the County within the preceding year and whose official act directly resulted in this Agreement and (ii) the Auditor is not, and has not been assisted in any way regarding this transaction by, a former public officer or employee of the County whose official act, while in County employment, directly resulted in the County's making this Agreement;

4) in accordance with Section 10-16-13 NMSA 1978, the Auditor has not directly participated in the preparation of specifications, qualifications or evaluation criteria for this Agreement or any procurement related to this Agreement; and

5) in accordance with Section 10-16-3 and Section 10-16-13.3 NMSA 1978, the Auditor has not contributed, and during the term of this Agreement shall not contribute, anything of value to a public officer or employee of the County.

C. Auditor's representations and warranties in Paragraphs A and B of this Article 12 are material representations of fact upon which the County relied when this Agreement was entered into by the parties. Auditor shall provide immediate written notice to the County if, at any time during the term of this Agreement, Auditor learns that Auditor's representations and warranties in Paragraphs A and B of this Article 12 were erroneous on the effective date of this

Agreement or have become erroneous by reason of new or changed circumstances. If it is later determined that Auditor's representations and warranties in Paragraphs A and B of this Article 12 were erroneous on the effective date of this Agreement or have become erroneous by reason of new or changed circumstances, in addition to other remedies available to the County and notwithstanding anything in the Agreement to the contrary, the County may immediately terminate the Agreement.

D. All terms defined in the Governmental Conduct Act have the same meaning in this Article 12(B).

13. Amendment.

This Agreement shall not be altered, changed or amended except by instrument in writing executed by the parties hereto and all other required signatories.

14. Merger.

This Agreement incorporates all the Agreements, covenants and understandings between the parties hereto concerning the subject matter hereof, and all such covenants, Agreements and understandings have been merged into this written Agreement. No prior Agreement or understanding, oral or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Agreement.

15. Penalties for violation of law.

The Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for illegal bribes, gratuities and kickbacks.

16. Equal Opportunity Compliance.

The Auditor agrees to abide by all federal, state and county laws and rules and regulations, pertaining to equal employment opportunity. In accordance with all such laws, the Auditor assures that no person in the United States shall, on the grounds of race, religion, color, national origin, ancestry, sex, age, physical or mental handicap, or serious medical condition, spousal affiliation, sexual orientation or gender identity, be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Agreement. If Auditor is found not to be in compliance with these requirements during the life of this Agreement, Auditor agrees to take appropriate steps to correct these deficiencies.

17. Applicable Law.

In any action, suit or legal dispute arising from this Agreement, the Auditor agrees that the laws of the State of New Mexico shall govern and that venue will lie in the Seventh Judicial District Court in Sierra County. By execution of this Agreement, Auditor acknowledges and agrees to the jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising under or out of any term of this Agreement.

18. Workers Compensation.

The Auditor agrees to comply with state laws and rules applicable to workers compensation benefits for its employees. If the Auditor fails to comply with the Workers Compensation Act and applicable rules when required to do so, this Agreement may be terminated by the County.

19. Records and Financial Audit.

The Auditor shall maintain detailed time and expenditure records that indicate the date; time, nature and cost of services rendered during the Agreement's term and effect and retain them for a period of three (3) years from the date of final payment under this Agreement. The records shall be subject to inspection by the County, the Department of Finance and Administration and the State Auditor. The County shall have the right to audit billings both before and after payment. Payment under this Agreement shall not foreclose the right of the County to recover excessive or illegal payments

20. Disclaimer and Hold Harmless.

Sierra County shall not be liable to the Auditor, or the Auditor's successors, heirs, administrators, or assigns, for any loss, damage, or injury, whether to Auditor's person or property, occurring in connection with Auditor's performance of Auditor's duties according to this Agreement. Auditor shall hold the Sierra County harmless from all loss, damage, and injury, including court costs and attorney fees, incurred by Sierra County in connection with the performance by Auditor of Auditor's duties according to this Agreement.

21. Indemnification.

The Auditor shall defend, indemnify and hold harmless the County of Sierra from all actions, proceeding, claims, demands, costs, damages, attorneys' fees and all other liabilities and expenses of any kind from any source which may arise out of the performance of this Agreement, caused by the negligent act or failure to act of the Auditor, its officers, employees, servants, sub Auditors or agents, or if caused by the actions of any client of the Auditor resulting in injury or damage to persons or property during the time when the Auditor or any officer, agent, employee, servant or sub Auditor thereof has or is performing services pursuant to this Agreement. In the event that any action, suit or proceeding related to the services performed by the Auditor or any officer, agent, employee, servant or sub Auditor under this Agreement is brought against the Auditor, the Auditor shall, as soon as practicable but no later than two (2) days after it receives notice thereof, notify the legal counsel of the County of Sierra and the New Mexico Association of Counties by certified mail.

22. Invalid Term or Condition.

If any term or condition of this Agreement shall be held invalid or unenforceable, the remainder of this Agreement shall not be affected and shall be valid and enforceable.

23. Enforcement of Agreement.

A party's failure to require strict performance of any provision of this Agreement shall not waive or diminish that party's right thereafter to demand strict compliance with that or any other provision. No waiver by a party of any of its rights under this Agreement shall be effective unless express and in writing, and no effective waiver by a party of any of its rights shall be effective to waive any other rights.

24. Authority.

If Auditor is other than a natural person, the individual(s) signing this Agreement on behalf of Auditor represents and warrants that he or she has the power and authority to bind Auditor, and that no further action, resolution, or approval from Auditor is necessary to enter into a binding contract.

25. Lobbying.

No federal appropriated funds can be paid or will be paid, by or on behalf of the AUDITOR, or any person for influencing or attempting to influence an officer or employee of any County, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, or the making of any Federal grant, the making of any federal loan, the entering into of any cooperative agreement, or modification of any Federal contract, grant, loan, or cooperative agreement. If any funds other than federal appropriated funds have been paid or will be paid to any person influencing or attempting to influence an officer or employee of any County, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection of this federal contract, grant, loan, or cooperative agreement, the AUDITOR shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

26. Approval of Auditor Personnel.

Personnel proposed in the Auditor's written proposal to the County are considered material to any work performed under this Agreement. No changes of personnel will be made by the Auditor without prior written consent of the procuring agency of the County. Replacement of any Auditor personnel, if approved, shall be with personnel of equal ability, experience and qualifications. The Auditor will be responsible for any expenses incurred in familiarizing the replacement personnel to insure their being productive to the project immediately upon receiving assignments. Approval of replacement personnel shall not be unreasonably withheld. The procuring agency of the County shall retain the right to request the removal of any of the Auditor's personnel at any time.

27. Survival.

The agreement paragraphs titled "Patent, Copyright, Trademark, and Trade Secret Indemnification" and "Indemnification" shall survive the expiration of this agreement. Software

licenses, leases, maintenance and any other unexpired agreements that were entered into under the terms and conditions of this agreement shall survive this agreement

28. Succession.

This agreement shall extend to and be binding upon the successors and assigns of the parties.

29. Force Majeure.

A party shall be excused from performance under this agreement for any period that the party is prevented from performing as a result of an act of God, strike, war, civil disturbance, epidemic, or court order, provided that the party has prudently and promptly acted to take any and all steps that are within the party's control to ensure performance. Subject to this provision, such non-performance shall not be deemed a default or a ground for termination.

30. Mediation.

In the event a dispute arises as to the rights and obligations among the parties hereto, the parties agree to attempt to resolve the dispute through mediation as a condition precedent to seeking legal and equitable remedies. The parties agree to evenly split the costs of any such mediation services. The parties shall mutually agree upon the choice of mediator. In the event the parties have not agreed upon a mediator within twenty (20) days of written notice to the other regarding the dispute, then a list of seven potential mediators will be obtained from the New Mexico Association of Counties and the parties shall utilize a striking process until a mediator is agreed upon.

31. Notice to Proceed.

It is expressly understood that this Agreement is not binding upon the County until it is executed by the Board of County Commissioners after voting on the contract at a public meeting. Further, the Auditor is not to proceed with its obligations under the Agreement until the Auditor has received a fully signed copy of the Agreement.

32. Attorney's Fees.

In the event this Agreement results in dispute, mediation, litigation, or settlement between the parties to this Agreement, the prevailing party of such action shall NOT be entitled to an award of attorneys' fees and court costs.

33. Cooperation.

All parties hereto will fully cooperate with the other and their respective counsel, accountant, and agents in connection with any steps required to be taken under this Agreement.

34. Incorporation and Order of Precedence.

Request for Proposals No. 2022-04-016 and the Auditor's proposal are incorporated by reference into this agreement and are made a part of this agreement. In the event of any conflict among these documents, the following order of precedence shall apply:

1. Any contract amendment(s), in reverse chronological order; then
2. this contract itself; then
3. the Request for Proposals; then
4. the Auditors Best and Final Offer(s), in reverse chronological order; then
5. the Auditor's proposal; then
6. the Auditor's standard agreement terms and conditions (which may or may not have been submitted as part of the Auditor's proposal).

35. Patent, Copyright, Trademark and Trade Secret Indemnification.

A. The Auditor shall defend, at its own expense, the County of Sierra against any claim that any product or service provided under this agreement infringes any patent, copyright or trademark in the United States or Puerto Rico, and shall pay all costs, damages and attorneys' fees that a court finally awards as a result of any such claim. In addition, if any third party obtains a judgment against the County of Sierra based upon the Auditor's trade secret infringement relating to any product or service provided under this agreement, the Auditor agrees to reimburse the County of Sierra for all costs, attorneys' fees and the amount of the judgment. To qualify for such defense and/or payment, the County of Sierra shall:

- i. give the Auditor prompt written notice of any claim;
- ii. allow the Auditor to control the defense or settlement of the claim; and
- iii. cooperate with the Auditor in a reasonable way to facilitate the defense or settlement of the claim.

B. If any product or service becomes, or in the Auditor's opinion is likely to become the subject of a claim of infringement, the Auditor shall at its option and expense:

- i. provide a procuring agency of the County the right to continue using the product or service;
- ii. replace or modify the product or service so that it becomes non-infringing; or
- iii. accept the return of the product or service and refund an amount equal to the depreciated value of the returned product or service, less the unpaid portion of the purchase price and any other amounts which are due to the Auditor. The Auditor's obligation will be void as to any product or service modified by the procuring agency of the County to the extent such modification is the cause of the claim.

36. Insurance.

Auditor agrees to maintain in full force throughout the duration of the Agreement and any renewal or extension thereof insurance coverage in the amounts set forth below.

Workers Compensation Insurance

The Contractor shall comply with all requirements of the New Mexico Workers' Compensation Act, NMSA 1978, Sections 52-1-1 et seq., and shall maintain workers' compensation coverage for all employees engaged in the performance of services under this Agreement.

Commercial General Liability Insurance

The Contractor shall maintain commercial general liability insurance covering bodily injury, personal injury, and property damage arising from the Contractor's operations. Such coverage shall be maintained with limits of not less than:

\$1,000,000 per occurrence
\$2,000,000 general aggregate

Professional Liability Insurance

The Contractor shall procure and maintain during the term of this Agreement professional liability insurance, covering negligent acts, errors, or omissions in the performance of professional services provided under this Agreement. The policy shall provide coverage with limits of not less than:

\$1,000,000 per occurrence
\$2,000,000 aggregate

If the professional liability insurance is written on a claims-made basis, the Contractor shall maintain such coverage continuously during the term of the Agreement and for a period of not less than three years following completion of the services.

Certificate of Insurance.

Prior to commencement of services, and upon request thereafter, the Contractor shall provide the County with a certificate of insurance evidencing the coverage required by this section. The certificate shall provide that coverage may not be canceled, materially modified, or allowed to expire without at least thirty (30) days prior written notice to the County. *Sierra County shall be named as an additional insured on all insurance policies required under this solicitation, except for professional liability insurance.* Coverage must be as broad as the coverage provided to the insured. Coverage must be primary and non-contributory before any other insurance or self-insurance. A copy of endorsement for this coverage must be provided.

BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF SIERRA

37. Notices.

Any notice required to be given to either party by this Agreement shall be in writing and shall be delivered in person, by courier service or by U.S. mail, either first class or certified, return receipt requested, postage prepaid, as follows:

To: County of Sierra
Barbara Bencomo, Chief Procurement Officer
1712 N. Date Street, Suite D
Truth or Consequences, NM 87901

To the Auditor: Pattillo, Brown & Hill, LLP

Address:
5310 Homestead Rd NE, Bldg 1, Suite 1008
Albuquerque, NM 87110

Name: Chris Garner Date: 4/14/26
Chris Garner, CPA

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date of signature by the County Chief Procurement Officer below:

By: _____ Date: _____
Amber Vaughn, County Manager

BOARD OF COUNTY COMMISSIONERS

APPROVED, ADOPTED AND PASSED on this 21st day of April, 2026.

James Paxon, Commissioner, Chair

Hank Hopkins, Commissioner, Vice- Chair

Sandy Jones, Commissioner

Attest:

Amy Whitehead
Sierra County Clerk

Sierra County Chief Procurement Officer:

By: _____ Date: _____
Barbara Bencomo, CPO Sierra County

Attachment 1

SCOPE OF WORK

Required activities include, but are not necessarily limited to, the following:

1. The Auditor shall conduct Sierra County's annual financial audits, beginning with the FY25/26 Annual Audit, following the requirements for conducting the audit under the applicable New Mexico State Audit Rule for Governmental Agencies – currently 2.2.2 New Mexico Administrative Code (NMAC) issued 3.28.23 amended 7/16/24 and 6/10/25.
2. This Contract is issued by Sierra County with the understanding that an electronic version will be submitted annually for approval under the OSA Connect guidelines.
3. The Auditor will conduct an in-person, exit conference with the County of Sierra, to address questions or concerns prior to submitting to OSA.
4. The Auditor will communicate any changes to assigned personnel, prior to occurrence and the County must approve staffing changes. Replacement personnel must have substantially the same or better qualifications.
5. The Auditor will conduct regularly scheduled meetings to ensure that progress is monitored, outstanding items are addressed promptly, and all required updates are completed in a timely manner.

Attachment 2

FEE SCHEDULE

Pattillo, Brown & Hill	FY25/26	FY26/27	FY27/28	FY28/29
Financial Audit Statement	\$ 47,300.00	\$ 47,300.00	\$ 47,300.00	\$ 47,300.00
Federal Single Audit	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Financial Statement Preparation	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00
Other Allowed Non-Audit Services	\$ -	\$ -	\$ -	\$ -
Total Proposed Fee	\$ 54,700.00	\$ 54,700.00	\$ 54,700.00	\$ 54,700.00

State of New Mexico

*Amy Whitehead
County Clerk
575-894-2840*

*Candace Chavez
County Treasurer
575-894-3524*

*Michael Huston
County Assessor
575-894-2589*

*Tom Pestak
Probate Judge
575-740-4900*



County of Sierra

*James Paxon
Commissioner
575-894-6215*

*Hank Hopkins
Commissioner
575-894-6215*

*Sandy R. Jones
Commissioner
575-894-6215*

*Joshua Baker
County Sheriff
575-894-9150*

*1712 N. Date, Suite D
Truth or Consequences, New Mexico 87901*

*Amber Vaughn, County Manager
575-894-6215 voice 575-894-9548 fax*

Resolution No. 2026-26

FY26 – BUDGET ADJUSTMENT RESOLUTION

Whereas, the Board of Sierra County Commissioners, meeting in regular public session on April 21st, 2026, deems it necessary to amend the said line items in the FY 2025-2026 budget;

Whereas, revenue and expenditure budget must be adjusted in various accounts;

Therefore, Be It Resolved, that the Sierra County Board of Commissioners hereby move to implement the adjustments in the FY 2025-2026 Budget as described below:

REVENUE:

ACCOUNT	DESCRIPTION	BUDGET	ADJUSTMENT	ADJ BUDGET	ADDITIONAL INFORMATION
604-0 -1576	LAW ENFORCEMENT RETENTION	\$ -	\$ (10,407.99)	\$ (10,407.99)	FY26 Law enforcement retention funds - Dept. of Public Safety, received 3-13-26.
401-0 -1260	REFUNDS / REIMBURSEMENTS	\$ (38,354.83)	\$ (22,939.89)	\$ (61,294.72)	Amending revenue to actuals - to include funds from State of NM for 2026 Primary MOU received 4-6-26.
401-0 -1084	COMMUNITY BENEFIT AGMTS	\$ (71,000.00)	\$ (816,207.00)	\$ (887,207.00)	Amending revenue to actuals - Community Benefit Agreement w /Sun Zia received 4-13-26.
500-0 -1418	STONEGARDEN (OPSG)	\$ (76,076.00)	\$ (146,652.00)	\$ (222,728.00)	Stonegarden Grant OPSG2024

EXPENSE:

ACCOUNT	DESCRIPTION	BUDGET	ADJUSTMENT	ADJ BUDGET	ADDITIONAL INFORMATION
604-85-2093	LE RETENTION STIPEND	\$ 1,442.40	\$ 10,407.99	\$ 11,850.39	FY26 Law enforcement retention funds - Dept. of Public Safety
401-05-2111	OTHER ELECTION EXPENSE	\$ 51,785.94	\$ 22,230.27	\$ 74,016.21	2026 Primary MOU - State of NM

500-08-2005	OVERTIME	\$ -	\$ 77,331.74	\$ 77,331.74	Stonegarden Grant OPSG2024
500-08-2007	FICA MATCH	\$ -	\$ 5,915.88	\$ 5,915.88	Stonegarden Grant OPSG2024
500-08-2109	TRAVEL/MILEAGE	\$ -	\$ 17,182.38	\$ 17,182.38	Stonegarden Grant OPSG2024
500-08-2900	CAPTIAL OUTLAY	\$ -	\$ 46,222.00	\$ 46,222.00	Stonegarden Grant OPSG2024

PASSED, APPROVED AND ADOPTED THIS 21st DAY OF APRIL 2026.

BOARD OF COUNTY COMMISSIONERS

SIERRA COUNTY, NEW MEXICO

ATTEST:

JAMES PAXON, COMMISSIONER

HANK HOPKINS COMMISSIONER

AMY WHITEHEAD, COUNTY CLERK

SANDY R JONES, COMMISSIONER



COUNTY OF SIERRA
RESOLUTION № 2026-27

ACCEPTING AND APPROVING THE FY 2024-25 AUDIT

WHEREAS, the Sierra County Board of Commissioners met upon notice of a regular meeting, duly published, at the Sierra County Administrative Offices, 1712 N. Date Street, Truth or Consequences, New Mexico 87901, on April 21, 2026; and,

WHEREAS, the Board of County Commissioners of the County of Sierra exercises the powers of the County as a body politic and corporate pursuant to NMSA 1978, Section 4-38-1(1884); and,

WHEREAS, NMSA 1978, Section 4-37-1 (1995) provides that Counties have the power to, “provide for the safety, preserve the health, promote the prosperity and improve the morals, order, comfort and convenience of any county or its inhabitants”; and,

WHEREAS, the County of Sierra is required by statute to contract with an independent auditor to perform the required annual audit for Fiscal Year End 2025; and,

WHEREAS, this audit has been completed per a letter issued by the Office of the State Auditor authorizing release of the FY 2024-25 audit; and,

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

NOW THEREFORE, BE IT RESOLVED, that the governing body of Sierra County does hereby accept and approve the completed audit report and findings as indicated within this document.

APPROVED, ADOPTED, AND PASSED on this 21st day of April 2026.

BOARD OF COUNTY COMMISSIONERS

JAMES PAXON, CHAIR

HANK HOPKINS, VICE CHAIR

SANDY JONES, COMMISSIONER

ATTEST BY:

AMY WHITEHEAD, COUNTY CLERK



RESOLUTION NO. 2026-28

A RESOLUTION SUPPORTING COUNTRY OF ORIGIN LABELING FOR BEEF

WHEREAS, the Sierra County Board of County Commissioners met upon notice of a regular meeting, duly published, at the Sierra County Administrative Offices, 1712 N. Date Street, Truth or Consequences, New Mexico 87901, on April 6, 2026; and,

WHEREAS, the Board of County Commissioners of the County of Sierra exercises the powers of the County as a body politic and corporate pursuant to NMSA 1978, Section 4-38-1 (1884); and,

WHEREAS, NMSA 1978, Section 4-37-1 (1995) authorizes counties to provide for the safety, preserve the health, promote the prosperity and improve the morals, order, comfort and convenience of any county or its inhabitants; and,

WHEREAS, agriculture, ranching, and livestock production are foundational components of Sierra County's economy and cultural heritage, supporting local families, jobs, and rural communities; and,

WHEREAS, consumers increasingly seek transparency regarding the origin of food products, including beef, in order to make informed purchasing decisions for themselves and their families; and,

WHEREAS, prior federal country-of-origin labeling ("COOL") requirements for beef, enacted under the Agricultural Marketing Act of 1946, were repealed in 2015, eliminating mandatory disclosure of origin information for beef products sold in the United States; and,

WHEREAS, legislation has been introduced in the United States Congress to restore mandatory country-of-origin labeling requirements for beef, including measures in both the United States Senate and House of Representatives; and,

WHEREAS, the restoration of country-of-origin labeling for beef would promote fairness in the marketplace, support domestic cattle producers and ranchers, and ensure that imported beef is not misleadingly marketed as a product of the United States; and,

WHEREAS, the Board of County Commissioners of Sierra County finds that reinstating country-of-origin labeling for beef will strengthen rural economies, support family-owned farms and ranches, and provide consumers with accurate and meaningful information.

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Sierra County, New Mexico supports the reinstatement of mandatory country-of-origin labeling requirements for beef sold in the United States.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the Board of County Commissioners urges the United States Congress to enact legislation restoring country-of-origin labeling for beef and urges the United States Department of Agriculture and other appropriate federal agencies to implement and enforce such requirements.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the Board of County Commissioners encourages residents of Sierra County to support policies that promote transparency in food labeling and to advocate for measures that protect domestic agriculture and ranching.

APPROVED, ADOPTED, AND PASSED on this 21st day of April, 2026.

**BOARD OF COUNTY COMMISSIONERS
OF SIERRA COUNTY**

James Paxon, Chair

Hank Hopkins, Vice-Chair

Sandy Jones, Commissioner

Attest:

Amy Whitehead, County Clerk



RESOLUTION NO. 2026-29

A RESOLUTION CONFIRMING SIERRA COUNTY TO PARTICIPATE IN THE NEW MEXICO DEPARTMENT OF TRANSPORTATION PROJECT FUND CALL FOR PROJECTS

WHEREAS, Sierra County allocates from its General Fund, as its local 5% match to State Funds;

WHEREAS, Sierra County will have available funds representing the 5% local match of \$211,250 for the proposed project which will be available when the agreement becomes effective, and;

WHEREAS, Attachment "A" indicates the scope and locations of the proposed work.

NOW, THEREFORE, BE IT RESOLVED THAT, The Governing Body of Sierra County, New Mexico recommends that an application be filed with the New Mexico Department of Transportation for Sugar Sand Bridge Improvements.

RESOLVED, ADOPTED, AND PASSED on this 21st day of April 2026.

James Paxon, Chair

Hank Hopkins, Vice-Chair

Sandy Jones, Commissioner

Attest:

Amy Whitehead, County Clerk

Attachment “A”

Scope of Work

Project Name: Sugar Sand Bridge Replacement Construction

The project is a replacement of the existing single-lane bridge (Bridge #6680), known as Sugar Sand Bridge over the Rio Grande, with a new two-lane bridge. The project’s design was completed under County Resolution No. 110-073 and funded by 5% County and 95% State FY23 TPF (LP10048). Under County Resolution No. 110-244, signed May 21, 2024, the project’s request for FY25 TPF funding for full construction was unsuccessful and was subsequently split into two proposed construction funding requests. The project’s first phase of construction, including corresponding construction management, inspection, and testing for the project was successfully funded by 5% County and 95% State FY26 TPF (LP10080) under County Resolution No. 2025-43, signed May 21, 2025. This resolution commits the County’s intention to fully provide the 5% match (\$211,250) for the second construction phase for a FY27 TPF funding request of \$4,225,000.



**SIERRA COUNTY
BOARD OF COUNTY COMMISSIONERS**

PROCLAIMING MAY IS MOTORCYCLE AWARENESS MONTH

WHEREAS, motorcycles are used as a regular means of transportation for commuting, touring and recreation in and around Sierra County New Mexico; and

WHEREAS, the Sierra County scenic roadways make motorcycling a very popular destination for riders from around the country; and

WHEREAS, the safe operation of a motorcycle requires the use of acquired skills developed through a combination of training and experience, the use of good judgement, and thorough knowledge of traffic laws and licensing requirements; and

WHEREAS, it is imperative that the residents of Sierra County be aware, show consideration and share the road with motorcycles on the streets and highways and recognize the importance of motorcycle safety; and

WHEREAS, the National Highway Traffic Safety Administration has declared May as "Motorcycle Awareness Month"; it is the desire of this County Commission to join the NHTSA in raising awareness of the growing number of motorcyclists on Sierra County's roadways in order to help prevent accidents and most importantly, save lives.

NOW, THEREFORE, on behalf of the County Commission of Sierra County, I do hereby proclaim the Month of May, 2026 to be:

MOTORCYCLE AWARENESS MONTH in Sierra County, and urge our citizens to be observant, courteous and knowledgeable about motorcycle usage in our community.

BOARD OF COUNTY COMMISSIONERS OF SIERRA COUNTY

James Paxon, Chairman

Hank Hopkins, Vice-Chairman

Sandy Jones, Commissioner

ATTEST

Amy Whitehead, County Clerk