



**CIBOLA COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION № 2022-47**

**REQUIRING EXPENDITURE ACCOUNTING REPORTING FROM ENTITIES IN  
RECEIPT OF COUNTY FUNDS**

**WHEREAS**, the Cibola County Board of Commissioners met upon notice of meeting duly published at the Cibola County Administration Building, 700 East Roosevelt Ave., Suite 50, Grants, NM 87020, on August 25, 2022, at 5:00 p.m. as required by law; and,

**WHEREAS**, NMSA 1978, Section 4-38-1 provides that the power of counties as body politic and corporate are exercised by the Board of County Commissioners; and,

**WHEREAS**, NMSA 1978, Section 4-3-13 provides that the Board of County Commissioners as the power at any session to make such orders concerning the property belonging to the County as they deem expedient; and,

**WHEREAS**, NMSA 1978, Section 4-38-18 provides that the Board of County Commissioners represent the county and have care of county property and management of interest of the county in all cases where no other provision is made by law; and,

**WHEREAS**, the County at times provides funding to outside entities that provide services or programming work on behalf of the county, its interests, and its residents in ways that are not inconsistent with the powers and authority belonging to the Board of County Commissioners; and,

**WHEREAS**, it is critical that the County receive an accounting of its investments in order to insure that the taxpayer funds are being spent appropriately and that the goals and objectives of the Board of County Commissioners are being met.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF CIBOLA COUNTY COMMISSIONERS, THAT:**

**SECTION 1. APPLICABILITY.**



Any non-governmental organization, hereafter referred to as "Recipient", that receives funds or benefit from or through the County which benefit is not required by the Constitution, statute, or terms of a written contract with the County.

## **SECTION 2. EXPENDITURE ACCOUNTING REPORTING ("EAR")**

Shall include the amount of the agency's board approved budget, funds received, any expenditure associated with the funds, encumbrances if possible, and a column showing the budget remaining as well as any other information requested by the County, including without limitation financial and budget records and documents. The Manager's Office may supply forms and additional requirements, in which case, the EAR must conform.

## **SECTION 3. ADDITIONAL REQUIREMENTS OF RECIPIENTS.**

All recipients shall conduct organization meetings in a manner that is open to attendance by the County, its designees, and the public. Recipients, upon request of the County, shall provide a copy of minutes and other documentation from organization meetings, and such information shall also be available to the public.

## **SECTION 4. PRECONDITIONS TO ACCEPTANCE OF BENEFIT BY RECIPIENTS.**

1. By accepting funds, the Recipient is agreeing to be subject to audit by the County, state, or federal entities upon request.
2. Prior to the funds being disbursed, each Recipient must acknowledge under penalty of perjury that no member of their board is benefitting from the funds, payments, or other benefits received by the County, either personally, through a separate business, as an employee, or through any other manner unless procured or approved by the County.
3. Each Recipient shall be recognized by the State of New Mexico Secretary of State as a corporation in good standing.

## **SECTION 5. TIMELINES.**

1. Each quarter ends on September 30, December 31, March 31, and June 30. An EAR must be submitted within a month of the end of each quarter. This gives the outside agency time to reconcile their books to the bank and still provide for timely reporting. The EAR must be submitted to the County Manager, Finance Director, County Planning Dept. Director, the City of Grants, and the Village of Milan.
2. A board member or representative of the recipient must be present at County Commission Meetings when funds are requested and awarded so as to insure that knowledge of these requirements are understood and shared with the organization.



**SECTION 6. SANCTIONS.**


Failure to provide timely and complete EARs will likely result in the forfeiture of that quarter's funding and the Recipient being ineligible for additional funding for two (2) consecutive calendar years from the initial decision to fund unless the non-compliance has been rectified to the satisfaction of the County Manager after consultation with the Finance Director and County Planning Department Director.

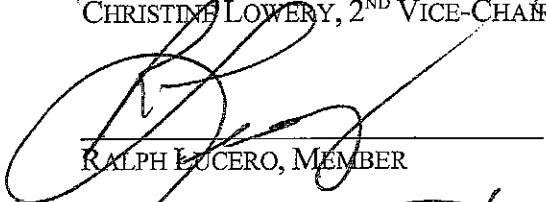
**APPROVED, ADOPTED, AND PASSED** on this 25<sup>th</sup> day of August 2022.

**BOARD OF COUNTY COMMISSIONERS**

  
DANIEL TORREZ, CHAIR


  
MARTHA GARCIA, 1<sup>ST</sup> VICE-CHAIR

  
CHRISTINE LOWERY, 2<sup>ND</sup> VICE-CHAIR

  
RALPH LUCERO, MEMBER

  
ROBERT WINDHORST, MEMBER

ATTEST BY:

  
MICHELLE E. DOMINGUEZ, COUNTY CLERK

