

**STATE OF NEW MEXICO  
CURRY COUNTY**

**FINANCIAL STATEMENTS AND REQUIRED  
SUPPLEMENTARY INFORMATION  
WITH ACCOMPANYING AUDITOR'S REPORTS**

**YEAR ENDED JUNE 30, 2013**

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## **INTRODUCTORY SECTION**

**STATE OF NEW MEXICO**

Curry County  
Table of Contents  
June 30, 2013

	<u>Exhibit</u>	<u>Page</u>
<b>INTRODUCTORY SECTION</b>		
Table of Contents		4-5
Official Roster		7
<b>FINANCIAL SECTION</b>		
Independent Auditor’s Report		10-11
Management’s Discussion and Analysis		13-19
Basic Financial Statements		
Government-wide Financial Statements:		
Statement of Net Position	A-1	22-23
Statement of Activities	A-2	24-25
Fund Financial Statements:		
Balance Sheet – Governmental Funds	B-1	26
Reconciliation of the Balance Sheet to the Statement of Net Position		27
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	B-2	28
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities		29
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:		
General Fund	C-1	30
Road Special Revenue Fund	C-2	31
Statement of Net Position – Proprietary Fund – Events Center and Fairgrounds	D-1	32
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Fund – Events Center and Fairgrounds	D-2	33
Statement of Cash Flows – Proprietary Fund – Events Center and Fairgrounds	D-3	34
Statement of Fiduciary Assets and Liabilities – Fiduciary Funds	E-1	35
Notes to the Financial Statements		37-61
<b>SUPPLEMENTARY INFORMATION</b>		
Nonmajor Governmental Fund Descriptions	<u>Statement/ Schedule</u>	
Combining and Individual Fund Statements and Schedules:		66-69
Combining Balance Sheet – Nonmajor Governmental Funds	A-1	70-77
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds	A-2	78-85
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:		
Cigarette Tax Special Revenue Fund	B-1	86
Indigent Hospital Special Revenue Fund	B-2	87
Broadview Fire District Special Revenue Fund	B-3	88
Field Fire District Special Revenue Fund	B-4	89
Pleasant Hill Fire District Special Revenue Fund	B-5	90
Clerk Equipment Record Special Revenue Fund	B-6	91
Commissary Recreation Special Revenue Fund	B-7	92
Restitution and Forfeitures Special Revenue Fund	B-8	93
Legislative Appropriation Special Revenue Fund	B-9	94
Environmental Gross Receipts Tax Special Revenue Fund	B-10	95
Reappraisal Special Revenue Fund	B-11	96
Correction Fees Special Revenue Fund	B-12	97
DWI Partnership Grant Special Revenue Fund	B-13	98

**STATE OF NEW MEXICO**

Curry County  
Table of Contents  
June 30, 2013

	<u>Statement/ Schedule</u>	<u>Page</u>
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:		
Law Enforcement Protection Special Revenue Fund	B-14	99
DWI Grant Special Revenue Fund	B-15	100
Special DWI Grant Special Revenue Fund	B-16	101
Foster Grandparent Program Special Revenue Fund	B-17	102
Retired Senior Volunteers Program Special Revenue Fund	B-18	103
MCH Grant Special Revenue Fund	B-19	104
Beautification Grant Special Revenue Fund	B-20	105
Underage Drinking Special Revenue Fund	B-21	106
Misdemeanor Compliance Special Revenue Fund	B-22	107
Keep NM Beautiful Grant Special Revenue Fund	B-23	108
Teen Court Donations Special Revenue Fund	B-24	109
Framework For Change Special Revenue Fund	B-25	110
Victims Impact Panel Special Revenue Fund	B-26	111
Court House Security Special Revenue Fund	B-27	112
100th Curry County Anniversary Celebrate Special Revenue Fund	B-28	113
Senior Citizens Special Revenue Fund	B-29	114
HUD Rental Assistance Grant Special Revenue Fund	B-30	115
Sanction Service Juvenile Offenders Special Revenue Fund	B-31	116
Retired Senior Volunteers Program Federal Special Revenue Fund	B-32	117
CYFD Underage Drinking Special Revenue Fund	B-33	118
VFA Grant Special Revenue Fund	B-34	119
Bulletproof Vest Program Grant Special Revenue Fund	B-35	120
Juvenile Adjudication Grant Special Revenue Fund	B-36	121
Community Transformation Grant Special Revenue Fund	B-37	122
General Obligation Debt Service Fund	B-38	123
Road Capital Projects Fund	B-39	124
Events Center and Fairgrounds Proprietary Fund	B-40	125
<b>SUPPORTING SCHEDULES</b>		
Schedule of Collateral Pledged by Depository for Public Funds	I	128
Schedule of Deposit and Investment Accounts	II	129
Tax Roll Reconciliation – Changes in Property Taxes Receivable	III	130
County Treasurer’s Property Tax Schedule	IV	131-153
Joint Powers Agreements	V	154-161
Schedule of Legislative Grants	VI	162-163
Schedule of Changes in Fiduciary Assets and Liabilities – Agency Funds	VII	165
<b>COMPLIANCE SECTION</b>		
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>		168-169
Schedule of Findings and Responses	VIII	170
<b>OTHER DISCLOSURES</b>		171

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**STATE OF NEW MEXICO**

Curry County  
Official Roster  
June 30, 2013

<u>Name</u>	<u>Board</u>	<u>Title</u>
Frank H. Blackburn		Commission Chairman
Tim L. Ashley		Commission Vice-Chairman
Wendell E. Bostwick		County Commissioner
Robert (Bobby) Sandoval		County Commissioner
Ben McDaniel		County Commissioner
	<u>Officials</u>	
Lance A. Pyle		County Manager
Lee Ann Hutchins		Finance Director
Debbie Spriggs		County Treasurer
Candace Morrison		County Assessor
Rosalie Riley		County Clerk
Matt Murray		County Sheriff
Kevin D. Duncan		County Probate Judge

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**FINANCIAL SECTION**



**Accounting & Consulting Group, LLP**  
Certified Public Accountants

## **INDEPENDENT AUDITOR'S REPORT**

Hector H. Balderas  
New Mexico State Auditor  
The Board of Curry County Commissioners of  
Curry County  
Clovis, New Mexico

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the General Fund and major special revenue fund of Curry County, New Mexico (the County), as of and for the year ended June 30, 2013, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental funds and budgetary comparisons for all nonmajor governmental funds and the budgetary comparison for the proprietary fund presented as supplementary information, as defined by the Governmental Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2013 as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Curry County, New Mexico, as of June 30, 2013, 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. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the County as of June 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the budget comparisons referred to above present fairly, in all material respects, the respective budgetary



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comparisons for the year then ended in conformity with the budgetary basis of accounting as prescribed in the New Mexico Administrative Code, as more fully described in Note 2 to the financial statements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 13 through 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the County's financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The introductory section and Supporting Schedules I through VII 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 Supporting Schedules I through VII required by 2.2.2 NMAC are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the Supporting Schedules I through VII required by 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 11, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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Clovis, New Mexico

November 11, 2013

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**STATE OF NEW MEXICO**  
Curry County  
Management's Discussion and Analysis  
June 30, 2013

As management of Curry County, New Mexico, we offer readers of our financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2013. We encourage the readers to consider all of the information presented here in conjunction with the basic financial statements of Curry County and all of the additional information provided.

**FINANCIAL HIGHLIGHTS**

- The assets of Curry County exceeded its liabilities at the close of fiscal year 2013 by \$51,503,822 (net position). Of this amount, \$9,800,058 (unrestricted net position), was to be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$1,403,964 during the fiscal year. The majority of this increase is due to the excess of general operating revenues over expenditures for the year ended June 30, 2013. This is primarily a result of the County's conservative budgetary and fiscal practices.
- As of June 30, 2013, the County's governmental activities reported combined ending net position of \$42,086,538. Approximately \$9,658,261 is available for spending at the government's discretion.
- At the close of the current fiscal year, unassigned fund balance for the general fund was \$5,451,283 or 49.8 percent of total general fund expenditures.
- Curry County's total debt decreased by \$869,593 (net effect) during the current fiscal year. The key factors in the decrease were attributed to the total principal payments of \$651,000 on the gross receipts revenue bonds and general obligation bonds and \$226,158 on outstanding loans.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Curry County's basic financial statements. Curry County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information that follows the notes to the financial statements.

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

The statement of net position (Exhibit A-1) presents information on all of Curry County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Curry County is improving or deteriorating.

The statement of activities (Exhibit A-2) presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Curry County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Curry County include general government, public safety, public works, culture and recreation, and health and welfare. The business-type activities of the County include the operations of the Fairgrounds and the Events Center.

The government-wide financial statements can be found at Exhibits A-1 and A-2 of this report.

**STATE OF NEW MEXICO**  
Curry County  
Management's Discussion and Analysis  
June 30, 2013

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

**Governmental funds** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in determining what financial resources are available in the near future to finance the County's programs.

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

Curry County maintains forty-one individual governmental funds organized according to their type (special revenue, debt service and capital projects). Information is presented separately in the governmental fund balance sheet and statement of revenues, expenditures, and changes in fund balances for the General Fund and Road Special Revenue Fund, which are considered to be major funds. Data from the other thirty nine governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Curry County adopts an annual appropriated budget for its general fund and all other funds. A budgetary comparison statement has been provided for the General Fund and Road Special Revenue Fund to demonstrate compliance with this budget. In addition, the individual financial statements of the non-major governmental fund types include budgetary comparison data.

The basic governmental fund financial statements can be found at Exhibits B-1 through C-2 of this report.

**Proprietary funds** – Proprietary funds are generally used to account for services for which the County charges customers, either outside customers or internal units or departments of the County. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail. The County maintains one type of proprietary fund, an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the operations of the Fairgrounds and Events Center of the County. The enterprise fund is not considered to be a major fund of the County.

The basic proprietary fund financial statements can be found at Exhibits D-1 through D-3 of this report.

**Fiduciary funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Curry County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds account for the collection of property taxes and special fees and their remittance to other governmental agencies.

The basic fiduciary fund financial statement can be found at Exhibit E-1 of this report.

**Notes to the financial statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 37 through 61 of this report.

**Combining statements** – The combining statements referred to earlier in connection with non-major governmental funds and fiduciary funds are presented immediately following the notes to the financial statements. Combining and individual fund and budgetary comparison statements can be found at Statement A-1, Statement A-2 and Statements B of this report.

**STATE OF NEW MEXICO**  
Curry County  
Management's Discussion and Analysis  
June 30, 2013

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

This is the ninth year that the County has presented its financial statements under the new reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB #34), *Basic Financial Statements - and Management's Discussion and Analysis (MD&A) - for State and Local Governments*.

**Analysis of Net Position**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Curry County, assets exceeded liabilities by \$51,503,822 at the close of the current fiscal year.

The largest portion of Curry County's net position represents the County's investment of \$41,198,760 (e.g., land, buildings, infrastructure and machinery and equipment); less any related outstanding debt used to acquire those assets. Curry County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Curry County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Curry County's Net Position  
June 30, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets</b>			
Current and other assets	\$ 14,344,917	\$ 141,797	\$ 14,486,714
Capital assets, net of accumulated depreciation	31,923,273	9,275,487	41,198,760
Total Assets	<u>46,268,190</u>	<u>9,417,284</u>	<u>55,685,474</u>
<b>Liabilities</b>			
Current liabilities	1,606,999	-	1,606,999
Long-term liabilities outstanding	2,574,653	-	2,574,653
Total Liabilities	<u>4,181,652</u>	<u>-</u>	<u>4,181,652</u>
<b>Net Position</b>			
Net investment in capital assets	28,432,156	9,275,487	37,707,643
Restricted	3,996,121	-	3,996,121
Unrestricted	9,658,261	141,797	9,800,058
Total Net Position	<u>42,086,538</u>	<u>9,417,284</u>	<u>51,503,822</u>
Total Liabilities and Net Position	<u>\$ 46,268,190</u>	<u>\$ 9,417,284</u>	<u>\$ 55,685,474</u>

A portion of Curry County's net position represents resources that are subject to legal restrictions. The restrictions relate to the enabling legislation or to covenants provided by the County's long-term debt issuance and proceeds from bond issues restricted to capital uses. The remaining balance of unrestricted net position, totaling \$9,800,058 is available to meet the government's ongoing obligations to citizens and creditors.

**STATE OF NEW MEXICO**  
Curry County  
Management's Discussion and Analysis  
June 30, 2013

At the end of the current fiscal year, Curry County is able to report positive balances in both categories of net position, for the government as a whole, as well as for the business-type activities.

Curry County Changes in Net Position  
June 30, 2013

	Governmental Activities	Business-type Activities	Total
<b>Revenues</b>			
Program revenues			
Charges for services	\$ 961,735	\$ 49,914	\$ 1,011,649
Operating grants and contributions	981,856	-	981,856
Capital grants	853,377	-	853,377
General revenues			
Property taxes	7,670,859	-	7,670,859
Gross receipts taxes	6,673,985	-	6,673,985
Motor vehicle and fuel taxes	1,004,097	-	1,004,097
Miscellaneous revenue	(28,018)	-	(28,018)
Unrestricted investment earnings	306,832	-	306,832
Total revenues	<u>18,424,723</u>	<u>49,914</u>	<u>18,474,637</u>
<b>Expenses</b>			
General government	3,642,380	-	3,642,380
Public safety	8,440,371	-	8,440,371
Culture and recreation	71,764	-	71,764
Health and welfare	1,736,146	-	1,736,146
Public works	2,084,332	-	2,084,332
Interest and other charges	138,371	-	138,371
Events Center and Fairgrounds	-	953,819	953,819
Total expenses	<u>16,113,364</u>	<u>953,819</u>	<u>17,067,183</u>
Change in net position before transfers	2,311,359	(903,905)	1,407,454
Transfers	<u>(555,361)</u>	<u>555,361</u>	<u>-</u>
Increase (decrease) in net position	1,755,998	(348,544)	1,407,454
Net position, beginning	40,334,030	9,765,828	50,099,858
Prior period adjustment	<u>(3,490)</u>	<u>-</u>	<u>(3,490)</u>
Net position, beginning after adjustment	<u>40,330,540</u>	<u>9,765,828</u>	<u>50,096,368</u>
Net position, end of year	<u>\$ 42,086,538</u>	<u>\$ 9,417,284</u>	<u>\$ 51,507,312</u>



**STATE OF NEW MEXICO**  
Curry County  
Management's Discussion and Analysis  
June 30, 2013

**Governmental activities** – Governmental activities increased Curry County's net position by \$2,311,359. The key element of this increase was the prudent management of operations and their ability to control expenditures.

**Business-type activities** – Business-type activities decreased the County's net position by (\$903,905). The key element of this decrease is the design of operations for the events center and its related expenditures.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As noted earlier, Curry County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds** – The focus of Curry County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Curry County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Types of Governmental funds reported by the County include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

As of June 30, 2013, Curry County's governmental funds reported a combined ending fund balance of \$13,134,221, which is an increase of \$376,384 in comparison with the prior fiscal year. Approximately 41 percent of this total amount, \$5,378,222, constitutes unassigned fund balance, which is available for spending at the government's discretion, while approximately 56 percent of this total amount, \$7,354,145 is restricted or committed for specific purposes, and approximately 3 percent of this total amount, \$401,854, is non-spendable for prepaid expenses.

Revenues for governmental functions overall totaled approximately \$18,461,592 during the fiscal year ended June 30, 2013, which represents a decrease of \$245,844 from the fiscal year ended June 30, 2012. Expenditures for governmental functions, totaling \$17,385,656 decreased by approximately \$167,029 from the fiscal year ended June 30, 2012. In the fiscal year ended June 30, 2013, revenues for governmental functions exceeded expenditures by approximately \$1,075,936.

The General Fund is the operating fund of the County. As of June 30, 2013, the unassigned fund balance of the general fund was \$5,451,283. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The unassigned fund balance represents 49.8 percent and total fund balances represents 80.1 percent of total general fund expenditures of \$10,956,333.

The fund balance of the County's General Fund increased by \$457,603 during the current fiscal year, due to revenues in excess of expenditures and transfers. This increase occurred despite total transfers of \$1,445,671, which included a transfer of \$1,025,390 to the road fund. Overall, the General Fund's performance resulted in revenues over expenditures during the fiscal year ended June 30, 2013 in the amount of \$2,043,975, an increase of \$116,937 over the comparable figure from the prior year of \$1,927,038.

The Road Special Revenue Fund has a total fund balance of \$890,288. The net decrease in fund balance during the current year was \$148,576 lower than the comparable figure from the prior year of \$1,038,864.

**Proprietary Funds** – The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

As of June 30, 2013, the unrestricted net position for the Events Center and Fairgrounds enterprise fund was \$141,797. The total decrease in net position for the enterprise fund was \$348,544. Factors concerning the finances of this fund have been addressed previously in the discussion of the County's business-type activities.

**Fiduciary Funds** – The County maintains fiduciary funds for the assets of various agency funds. The County collects property taxes for other governmental entities.

**General Fund Budgetary Highlights**

The County budget reflects the same pattern as seen in the reporting of the actual revenue and expenditures. The State of New Mexico budgetary process is defined under state law and regulations. To enhance the process of developing a budget, the County utilizes goals and objectives which are defined by the County Commissioners, community input meetings, long-term plans and input from various staff groups. The County's priorities are well defined through this process.

**STATE OF NEW MEXICO**  
Curry County  
Management's Discussion and Analysis  
June 30, 2013

GASB Statement No. 34 does not require a statement presenting the overall result of the budget for each year; however, all major budgetary funds are required to be reported as a separate statement.

The County's final budget differs from the original budget due to budget increases and decreases that were made during the fiscal year. Net budget decreases in the departments totaled (\$410,000) for both revenues and expenditures and were as follows:

General Fund	\$ (410,000)
Road Special Revenue Fund	-
Events Center and Fairgrounds	-
Non-Major Funds	-
Total	\$ (410,000)

During the fiscal year ending June 30, 2013, the County received \$3,926,728 more in tax revenue than was budgeted. This was mainly due to an increase in property values and collections of gross receipts taxes. Also, actual interest income was \$77,515 more than the budgeted amount. This was mainly due to the cash amounts in the County's short-term investments.

The County had actual expenditures that were less than the budgeted amounts for general government in the amount of \$3,320,767. This was a result of a decrease in general capital outlay expenditures and road projects, as well as prudent fund management and improved procurement procedures.

**Capital Asset and Debt Administration**

**Capital Assets** – Curry County's capital assets for its governmental and business-type activities as of June 30, 2013 amount to \$41,198,760 (net of accumulated depreciation). Capital assets include land, land improvements, buildings, machinery and equipment and infrastructure. The total increase in the County's capital assets (excluding accumulated depreciation) for the current fiscal year was \$2,207,993 for governmental activities. This increase was due primarily to the acquisition of four new vehicles and software for sheriff's department, six new trucks for road department, and infrastructure improvements. There was a net decrease of \$439,549 in business-type capital assets during the current fiscal year. This decrease was mainly due to few additions during the year and continuing depreciation.

Capital Assets, Net of Depreciation as of  
June 30, 2013

	Governmental Activities	Business-type Activities	Total
Land and land improvements	\$ 1,194,977	\$ 491,236	\$ 1,686,213
Buildings and improvements	14,518,910	10,562,169	25,081,079
Machinery and equipment	12,110,098	1,311,940	13,422,038
Infrastructure	27,741,861	-	27,741,861
Construction in progress	79,366	-	79,366
Total capital assets	55,645,212	12,365,345	68,010,557
Accumulated depreciation	23,721,939	3,089,858	26,811,797
Capital assets, net of accumulated depreciation	\$ 31,923,273	\$ 9,275,487	\$ 41,198,760

For government-wide financial statement presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current fiscal year. Fund financial statements record capital asset purchases as expenditures. See Note 6 in the accompanying Notes to the Financial Statements for further information regarding capital assets.

**STATE OF NEW MEXICO**  
 Curry County  
 Management's Discussion and Analysis  
 June 30, 2013

**Debt Administration** – At the end of the current fiscal year, Curry County had total long-term obligations outstanding of \$3,700,535. Of this amount, \$710,000 is general obligation bonds backed by the full faith and credit of the County, \$157,000 is revenue bonds and the remainder consists of \$2,624,117 for New Mexico Finance Authority loans and \$209,418 for compensated absences liability.

Curry County's Outstanding Debt  
 June 30, 2013

	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 710,000	\$ -	\$ 710,000
Revenue bonds	157,000	-	157,000
NMFA loans	2,624,117	-	2,624,117
Compensated absences	209,418	-	209,418
Total long-term liabilities	<u>\$ 3,700,535</u>	<u>\$ -</u>	<u>\$ 3,700,535</u>

See Note 7 in the accompanying Notes to the Financial Statements for further information regarding Curry County's long-term debt.

**Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate of Curry County is currently 5.5 percent, which is an increase from a rate of 4.5 percent a year ago. This compares favorably to the state's average unemployment rate of 6.8 percent and the national average rate of 7.2 percent.
- Inflationary trends in the region compare favorably to national indices.

The above factors were considered in preparing Curry County's budget for the 2014 fiscal year.

**Requests for Information**

This financial report is designed to provide a general overview of Curry County's finances for all of those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Curry County Administration, Curry County, 700 North Main, Clovis, New Mexico, 88101.

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**BASIC FINANCIAL STATEMENTS**

**STATE OF NEW MEXICO**

Curry County

Statement of Net Position

June 30, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets</b>			
Current Assets			
Cash and cash equivalents	\$ 11,856,695	\$ 141,797	\$ 11,998,492
Investments	256	-	256
Receivables:			
Property taxes	750,985	-	750,985
Other taxes	1,122,986	-	1,122,986
Other receivables	212,141	-	212,141
Prepaid expenses	401,854	-	401,854
Total Current Assets	<u>14,344,917</u>	<u>141,797</u>	<u>14,486,714</u>
Noncurrent Assets			
Capital assets	55,645,212	12,365,345	68,010,557
Less: accumulated depreciation	<u>(23,721,939)</u>	<u>(3,089,858)</u>	<u>(26,811,797)</u>
Total Noncurrent Assets	<u>31,923,273</u>	<u>9,275,487</u>	<u>41,198,760</u>
Total Assets	<u>\$ 46,268,190</u>	<u>\$ 9,417,284</u>	<u>\$ 55,685,474</u>

The accompanying notes are an integral part of these financial statements

	Governmental Activities	Business-type Activities	Total
<b>Liabilities</b>			
Current Liabilities			
Accounts payable - vendors	\$ 278,189	\$ -	\$ 278,189
Accrued expenses - salaries and benefits	179,316	-	179,316
Accrued interest	23,612	-	23,612
Accrued compensated absences	209,418	-	209,418
Current portion of long-term debt	916,464	-	916,464
	<u>1,606,999</u>	<u>-</u>	<u>1,606,999</u>
Total Current Liabilities			
Noncurrent Liabilities			
Bonds payable	185,000	-	185,000
Loans and notes payable	2,389,653	-	2,389,653
	<u>2,574,653</u>	<u>-</u>	<u>2,574,653</u>
Total Noncurrent Liabilities			
	<u>4,181,652</u>	<u>-</u>	<u>4,181,652</u>
Total Liabilities			
<b>Net Position</b>			
Net investment in capital assets	28,432,156	9,275,487	37,707,643
Restricted for:			
Special revenue	3,434,802	-	3,434,802
Debt service	561,319	-	561,319
Unrestricted	9,658,261	141,797	9,800,058
	<u>42,086,538</u>	<u>9,417,284</u>	<u>51,503,822</u>
Total Net Position			
	<u>\$ 46,268,190</u>	<u>\$ 9,417,284</u>	<u>\$ 55,685,474</u>
Total Liabilities and Net Position			

**STATE OF NEW MEXICO**  
Curry County  
Statement of Activities  
For the Year Ending June 30, 2013

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Functions/Programs:</b>				
<b>Primary Government</b>				
General government	\$ 3,642,380	\$ 633,418	\$ -	\$ 177,000
Public safety	8,440,371	287,205	724,814	-
Public works	2,084,332	-	1,262	676,377
Culture and recreation	71,764	-	73,534	-
Health and welfare	1,736,146	41,112	182,246	-
Interest on long-term debt	138,371	-	-	-
<i>Total governmental activities</i>	<u>16,113,364</u>	<u>961,735</u>	<u>981,856</u>	<u>853,377</u>
<b>Business-type Activities:</b>				
Fairgrounds	953,819	49,914	-	-
<i>Total</i>	<u>\$ 17,067,183</u>	<u>\$ 1,011,649</u>	<u>\$ 981,856</u>	<u>\$ 853,377</u>

**General Revenues and Transfers:**

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Gross receipts taxes

Public service taxes

Interest income

Miscellaneous income

Gains (losses) on investments

Transfers

Total general revenues and transfers

Change in net position

Net position, beginning

Prior period adjustment (note 17)

Net position, beginning after adjustment

Net position, ending



<b>Net (Expense) Revenue and Changes in Net Position</b>		
<b>Primary Government</b>		
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
\$ (2,831,962)	\$ -	\$ (2,831,962)
(7,428,352)	-	(7,428,352)
(1,406,693)	-	(1,406,693)
1,770	-	1,770
(1,512,788)	-	(1,512,788)
(138,371)	-	(138,371)
<u>(13,316,396)</u>	<u>-</u>	<u>(13,316,396)</u>
-	(903,905)	(903,905)
-	(903,905)	(14,220,301)
7,142,695	-	7,142,695
528,164	-	528,164
6,673,985	-	6,673,985
1,004,097	-	1,004,097
306,832	-	306,832
112,683	-	112,683
(140,701)	-	(140,701)
(555,361)	555,361	-
<u>15,072,394</u>	<u>555,361</u>	<u>15,627,755</u>
<u>1,755,998</u>	<u>(348,544)</u>	<u>1,407,454</u>
40,334,030	9,765,828	50,099,858
(3,490)	-	(3,490)
<u>40,330,540</u>	<u>9,765,828</u>	<u>50,096,368</u>
<u>\$ 42,086,538</u>	<u>\$ 9,417,284</u>	<u>\$ 51,503,822</u>

**STATE OF NEW MEXICO**

Curry County  
Balance Sheet  
Governmental Funds  
June 30, 2013

Exhibit B-1  
Page 1 of 2

	<u>General Fund</u>	<u>Road Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<i>Assets</i>				
Cash and cash equivalents	\$ 7,838,822	\$ 827,604	\$ 3,190,269	\$ 11,856,695
Investments	256	-	-	256
Receivables:				
Property taxes	750,985	-	-	750,985
Other taxes	813,293	19,099	290,594	1,122,986
Other	9,918	50,039	152,184	212,141
Prepaid expenses	364,833	17,759	19,262	401,854
Interfund receivable	141,753	-	-	141,753
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total assets</i>	<u>\$ 9,919,860</u>	<u>\$ 914,501</u>	<u>\$ 3,652,309</u>	<u>\$ 14,486,670</u>
<i>Liabilities and fund balances</i>				
<i>Liabilities</i>				
Accounts payable - vendors	\$ 153,659	\$ 5,945	\$ 118,585	\$ 278,189
Accrued expenses:				
Salaries and benefits	152,076	18,268	8,972	179,316
Accrued compensated absences	2,206	-	-	2,206
Interfund payable	-	-	141,753	141,753
Deferred revenue	750,985	-	-	750,985
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total liabilities</i>	<u>1,058,926</u>	<u>24,213</u>	<u>269,310</u>	<u>1,352,449</u>
<i>Fund balances</i>				
Nonspendable				
Prepaid expenses	364,833	17,759	19,262	401,854
Spendable				
Restricted for:				
General county operations	305,735	-	367,663	673,398
Maintenance of roads	-	699,002	-	699,002
Fire departments	-	-	543,680	543,680
Public safety	-	-	498,986	498,986
Cultural	-	-	28,198	28,198
Healthcare	-	-	1,449,043	1,449,043
Debt service expenditures	-	-	549,228	549,228
Capital projects	-	-	-	-
Committed to:				
Minimum fund balance	2,739,083	173,527	-	2,912,610
Unassigned	5,451,283	-	(73,061)	5,378,222
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total fund balances</i>	<u>8,860,934</u>	<u>890,288</u>	<u>3,382,999</u>	<u>13,134,221</u>
	<u>\$ 9,919,860</u>	<u>\$ 914,501</u>	<u>\$ 3,652,309</u>	<u>\$ 14,486,670</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
 Curry County  
 Reconciliation of the Balance Sheet to the Statement of Net Position  
 Governmental Funds  
 June 30, 2013

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund balances - total governmental funds	\$	13,134,221
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		31,923,273
Property taxes not available for current resources and recorded in the government wide statements		750,985
Accrued interest		(23,612)
Certain liabilities, including bonds payable, and current and long-term portions of accrued compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds:		
Current portion of accrued compensated absences, not due and payable at yearend		(207,212)
Bonds payable		(867,000)
Loans and notes payable		<u>(2,624,117)</u>
Net position - governmental activities	\$	<u><u>42,086,538</u></u>

**STATE OF NEW MEXICO**  
Curry County  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ending June 30, 2013

Exhibit B-2  
Page 1 of 2

	General Fund	Road Fund	Other Governmental Funds	Total
<i>Revenues:</i>				
Taxes				
Property taxes	\$ 6,866,159	\$ -	\$ 700,868	\$ 7,567,027
Gross receipts taxes	5,053,879	-	1,620,106	6,673,985
Gasoline and motor vehicle taxes	119,366	884,731	-	1,004,097
Various	-	-	-	-
Intergovernmental Income				
Federal operating grants	-	-	62,471	62,471
State operating grants	2,610	1,262	915,513	919,385
Federal capital grants	-	-	36,178	36,178
State capital grants	-	-	817,199	817,199
Charges for services	566,853	-	204,874	771,727
Licenses and fees	-	-	190,008	190,008
Interest income	305,911	916	5	306,832
Miscellaneous	85,530	21,447	5,706	112,683
<i>Total revenues</i>	<u>13,000,308</u>	<u>908,356</u>	<u>4,552,928</u>	<u>18,461,592</u>
<i>Expenditures:</i>				
Current:				
General government	3,057,481	-	199,764	3,257,245
Public safety	7,203,466	-	908,023	8,111,489
Public works	-	1,026,047	-	1,026,047
Culture and recreation	-	-	48,416	48,416
Health and welfare	-	-	1,693,411	1,693,411
Capital outlay	475,636	827,628	920,559	2,223,823
Debt service:				
Principal	184,021	160,663	532,475	877,159
Interest	35,729	67,984	44,353	148,066
<i>Total expenditures</i>	<u>10,956,333</u>	<u>2,082,322</u>	<u>4,347,001</u>	<u>17,385,656</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>2,043,975</u>	<u>(1,173,966)</u>	<u>205,927</u>	<u>1,075,936</u>
<i>Other financing sources (uses)</i>				
Gains (losses) from investments	(140,701)	-	-	(140,701)
Transfers in	-	1,025,390	13,641	1,039,031
Transfers (out)	(1,445,671)	-	(148,721)	(1,594,392)
<i>Total other financing sources (uses)</i>	<u>(1,586,372)</u>	<u>1,025,390</u>	<u>(135,080)</u>	<u>(696,062)</u>
<i>Net change in fund balance</i>	<u>457,603</u>	<u>(148,576)</u>	<u>70,847</u>	<u>379,874</u>
<i>Fund balance - beginning of year</i>	8,403,331	1,038,864	3,315,642	12,757,837
<i>Prior period adjustment (note 17)</i>	-	-	(3,490)	(3,490)
<i>Fund balance - beginning of year, after adjustment</i>	<u>8,403,331</u>	<u>1,038,864</u>	<u>3,312,152</u>	<u>12,754,347</u>
<i>Fund balance - end of year</i>	<u>\$ 8,860,934</u>	<u>\$ 890,288</u>	<u>\$ 3,382,999</u>	<u>\$ 13,134,221</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**

Curry County

Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ending June 30, 2013

Exhibit B-2

Page 2 of 2

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

Net change in fund balances - total governmental funds	\$ 379,874
--	------------

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	2,223,823
Depreciation expense - current year	(1,833,026)

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

Change in deferred revenue related to property taxes receivable	103,832
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The issuance of long-term debt (e.g. bonds, notes, leases) provides current financial  
resources to governmental funds, while the repayment of the principal of long-term  
debt consumes the current financial resources of governmental funds. Neither  
transaction, however, has any effect on net position. Also, governmental funds  
report the effect of issuance costs, premiums, discounts, and similar items when  
debt is first issued, whereas these amounts are deferred and amortized in the  
Statement of Activities:

Increase in accrued compensated absences not due and payable	(5,360)
Decrease in accrued interest payable	9,696
Principal payments on bonds	651,000
Principal payments on notes payable	<u>226,159</u>

Change in net position of governmental activities	<u><u>\$ 1,755,998</u></u>
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## STATE OF NEW MEXICO

Exhibit C-1

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

General Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual	Variations
	Original	Final	(Non-GAAP Basis)	Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ 7,019,455	\$ 7,019,455	\$ 6,866,159	\$ (153,296)
Gross receipts	5,075,147	5,075,147	5,027,113	(48,034)
Gasoline and motor vehicle	100,000	100,000	119,698	19,698
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	3,000	3,000	2,610	(390)
State capital grants	-	-	-	-
Charges for services	458,826	458,826	569,262	110,436
Interest income	229,317	229,317	305,911	76,594
Miscellaneous	32,800	258,040	65,453	(192,587)
<i>Total revenues</i>	<u>12,918,545</u>	<u>13,143,785</u>	<u>12,966,488</u>	<u>(177,297)</u>
<i>Expenditures:</i>				
Current:				
General government	3,436,295	3,297,932	2,970,240	327,692
Public safety	6,953,078	7,530,403	7,112,832	417,571
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	380,547	576,825	515,114	61,711
Debt Service:				
Principal	184,023	184,023	184,021	2
Interest	35,729	35,729	35,729	-
<i>Total expenditures</i>	<u>10,989,672</u>	<u>11,624,912</u>	<u>10,817,936</u>	<u>806,976</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,928,873</u>	<u>1,518,873</u>	<u>2,148,552</u>	<u>629,679</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(1,928,873)	(1,518,873)	-	1,518,873
Transfers in	-	-	-	-
Transfers out	-	-	(1,445,671)	(1,445,671)
<i>Total other financing sources (uses)</i>	<u>(1,928,873)</u>	<u>(1,518,873)</u>	<u>(1,445,671)</u>	<u>73,202</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>702,881</u>	<u>702,881</u>
<i>Fund balance - beginning of year</i>	-	-	7,437,810	7,437,810
<i>Prior period adjustment (note 17)</i>	-	-	(28,954)	(28,954)
<i>Fund balance - beginning of year (restated)</i>	<u>-</u>	<u>-</u>	<u>7,408,856</u>	<u>7,408,856</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,111,737</u>	<u>\$ 8,111,737</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 702,881
Adjustments to revenue for other receivables				(106,881)
Adjustments to expenditures for accounts payable, accrued payroll				(138,397)
Net change in fund balance (GAAP)				<u>\$ 457,603</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Exhibit C-2

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Road Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	920,000	920,000	915,010	(4,990)
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	1,262	1,262
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Interest income	-	-	916	916
Miscellaneous	17,600	17,600	21,447	3,847
<i>Total revenues</i>	<u>937,600</u>	<u>937,600</u>	<u>938,635</u>	<u>1,035</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	1,865,621	1,831,118	1,739,645	91,473
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	120,000	154,500	153,369	1,131
Debt service:				
Principal	160,664	160,667	160,663	4
Interest	67,984	67,984	67,984	-
<i>Total expenditures</i>	<u>2,214,269</u>	<u>2,214,269</u>	<u>2,121,661</u>	<u>92,608</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,276,669)</u>	<u>(1,276,669)</u>	<u>(1,183,026)</u>	<u>93,643</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	1,276,669	1,276,669	1,025,390	(251,279)
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,276,669</u>	<u>1,276,669</u>	<u>1,025,390</u>	<u>(251,279)</u>
<i>Net change in fund balance</i>	-	-	(157,636)	(157,636)
<i>Fund balance - beginning of year</i>	-	-	916,346	916,346
<i>Prior period adjustment (note 17)</i>	-	-	68,894	68,894
<i>Fund balance - beginning of year (restated)</i>	<u>-</u>	<u>-</u>	<u>985,240</u>	<u>985,240</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 827,604</u>	<u>\$ 827,604</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (157,636)
Adjustments to revenue for other receivables				(30,279)
Adjustments to expenditures for accounts payable, accrued payroll				39,339
Net change in fund balance (GAAP)				<u>\$ (148,576)</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
Curry County  
Statement of Net Position  
Proprietary Fund - Events Center and Fairgrounds  
June 30, 2013

Exhibit D-1

<i>Assets</i>	
Current assets	
Cash	\$ 141,797
Total current assets	<u>141,797</u>
Noncurrent assets	
Capital assets	12,365,345
Accumulated depreciation	<u>(3,089,858)</u>
Total capital assets	<u>9,275,487</u>
<i>Total Assets</i>	<u><u>\$ 9,417,284</u></u>
 <i>Liabilities and Net Position</i>	
Liabilities	
Current liabilities	
Accounts payable - vendors	<u>\$ -</u>
Total liabilities	<u>-</u>
Net Position	
Net investment in capital assets	9,275,487
Unrestricted	<u>141,797</u>
Total net position	<u>9,417,284</u>
<i>Total Liabilities and Net Position</i>	<u><u>\$ 9,417,284</u></u>

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Exhibit D-2

Curry County

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Fund - Events Center and Fairgrounds

For the Year Ending June 30, 2013

<i>Operating revenues:</i>	
Charges for services	\$ 49,914
	<u>49,914</u>
<i>Total operating revenues</i>	<u>49,914</u>
<i>Operating expenses:</i>	
Depreciation	468,562
Operating expense	485,257
	<u>953,819</u>
<i>Total operating expenses</i>	<u>953,819</u>
<i>Operating (loss)</i>	<u>(903,905)</u>
<i>Income (loss) before contributions and transfers:</i>	(903,905)
Transfers in (out)	555,361
	<u>555,361</u>
<i>Change in net position</i>	(348,544)
<i>Total net position, beginning of year</i>	<u>9,765,828</u>
<i>Total net position, end of year</i>	<u>\$ 9,417,284</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
Curry County  
Statement of Cash Flows  
Proprietary Fund - Events Center and Fairgrounds  
For the Year Ending June 30, 2013

Exhibit D-3

<i>Cash flows from operating activities:</i>	
Cash received from user charges	\$ 49,914
Cash payments to suppliers for goods and services	<u>(485,257)</u>
<i>Net cash (used) for operating activities</i>	<u>(435,343)</u>
 <i>Cash flows from noncapital financing activities:</i>	
Transfers from other funds	<u>555,361</u>
<i>Net cash provided by noncapital financing activities</i>	<u>555,361</u>
 <i>Cash flows from investing activities:</i>	
Purchase of fixed assets	<u>(29,013)</u>
<i>Net cash (used) by investing activities</i>	<u>(29,013)</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	<u>91,005</u>
<i>Cash and cash equivalents - beginning of year</i>	<u>50,792</u>
<i>Cash and cash equivalents - end of year</i>	<u><u>\$ 141,797</u></u>
 <i>Reconciliation of operating (loss) to net cash provided (used) for operating activities</i>	
Operating (loss)	\$ (903,905)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:	
Depreciation	468,562
Changes in assets and liabilities:	
Accounts payable	<u>-</u>
<i>Net cash (used) for operating activities</i>	<u><u>\$ (435,343)</u></u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
Curry County  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2013

Exhibit E-1

*Assets*

Cash	\$ 71,475
Taxes receivable	<u>284,857</u>
 Total assets	 <u><u>\$ 356,332</u></u>

*Liabilities*

Deposits held in trust for others	\$ 71,475
Due to other taxing units	<u>284,857</u>
 Total liabilities	 <u><u>\$ 356,332</u></u>

The accompanying notes are an integral part of these financial statements

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**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 1. Summary of Significant Accounting Policies**

Curry County is a political sub-division of the State of New Mexico established 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 Commissions-manager form of government and provides the following services as authorized by public law: public safety (sheriff, fire, emergency medical, etc.), roads, health and social services, recreation, sanitation, low rent housing assistance, planning and zoning, property assessment, tax collection and general administrative services.

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

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

This summary of significant accounting policies of Curry County is presented to assist in the understanding of Curry County's financial statements. The financial statements and notes are the representation of Curry County's management who is responsible for their integrity and objectivity. The financial statements of Curry County have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units.

During the year ended June 30, 2013, the County adopted GASB Statements No. 60 through 63. GASB Statement No. 60, Accounting and Financial Reporting for Service Concession Arrangements. The County does not have any Service Concession Arrangements. GASB Statement No. 61, The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34, modifies certain requirements for inclusion of component units in the financial reporting entity. GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in FASB and AICPA Pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

**A. Financial Reporting Entity**

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61. Blended component units, 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.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 1. Summary of Significant Accounting Policies (continued)**

A. *Financial Reporting Entity (continued)*

The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity. Based upon the application of these criteria, the County has no component units, and is not a component unit of another governmental agency.

B. *Government-wide and fund financial statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The 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, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt obligations. The County's net position are reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position.

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

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 1. Summary of Significant Accounting Policies (continued)**

*B. Government-wide and fund financial statements (continued)*

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements of time, reimbursement and contingencies imposed by the provider are met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place and the revenues are measurable and available. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 1. Summary of Significant Accounting Policies (continued)**

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

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.

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

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

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

The *Road Special Revenue Fund* is used to account for the distribution of gasoline taxes and motor vehicle registration fees to the County and the expenditure for construction, reconstruction, resurfacing or other improvement or maintenance of public roads as authorized by NMSA 1978 Section 7-24A-5.

The government reports its proprietary fund as a major governmental fund.

The *Events Center and Fairgrounds Fund* accounts for the provision of the County Events Center and fairgrounds to the County residents. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

Additionally, the government reports the following agency fund:

*Fiduciary funds* are purely custodial (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are used to account for the collection and payment of property taxes and special fees to other governmental agencies. They also account for collection and disbursement of inmate funds for the Curry County Detention Center.

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



**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 1. Summary of Significant Accounting Policies (continued)**

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenue of the County's enterprise fund is charges for services at the County Events Center and Fairgrounds. Operating expenses for enterprise funds include the cost of services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

*D. Assets, Liabilities and Net Position or Fund Equity*

**Deposits and Investments:** The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

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

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

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

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

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

Property taxes are levied on November 1st based on the assessed value of property as listed on the previous January 1st and are due in two payments by November 10th and April 10th. Property taxes uncollected after November 10th and April 10th are considered delinquent and the County may assess penalties and interest. The taxes attach as an enforceable lien on property thirty (30) days thereafter, at which time they become delinquent.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 1. Summary of Significant Accounting Policies (continued)**

*D. Assets, Liabilities and Net Position or Fund Equity (continued)*

**Prepaid Items:** Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and proprietary 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.

**Capital Assets:** Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Curry County was a phase II government for purposes of implementing GASB 34. Therefore, the County was not required to record infrastructure retroactively to June 30, 1980, in order to properly implement GASB 34. However, the County chose to record its old infrastructure. Donated capital assets are recorded at estimated fair market value at the date of donation. Information technology equipment, including software, is being capitalized in accordance with NMAC 2.20.1.9 C (5).

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

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

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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	7-40
Equipment	3-40
Infrastructure	40

**Accrued Expenses:** Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2013, along with the applicable PERA, FICA, and Medicare payable.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 1. Summary of Significant Accounting Policies (continued)**

*D. Assets, Liabilities and Net Position or Fund Equity (continued)*

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

**Compensated Absences:** Qualified employees are entitled to accumulate annual leave according to a graduated leave schedule of ten days to twenty days per year, depending on length of service. Employees must use accumulated leave by the end of the next calendar year or it is lost. Special permission to carry forward accumulated leave beyond the next calendar year must be obtained from the county manager on a case by case basis. Upon termination, employees will be paid for up to 320 hours (forty days) of accrued annual leave.

Qualified employees are entitled to accumulate sick leave at a rate of twelve days per year. Sick leave can be carried over from year to year up to 960 hours (120 days). Upon termination employees receive no pay for sick time accumulated.

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 are not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net position.

**Long-term Obligations:** In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. For bonds issued after GASB 34 was implemented, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method or on a straight-line basis if the difference is inconsequential. For fund financial reporting, bond premiums, discounts as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as an other 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.

**Fund Balance Classification Policies and Procedures:** For committed fund balance, the County's highest level of decision-making authority is the County Commission. The formal action that is required to be taken to establish a fund balance commitment is the County Commission.

For assigned fund balance, the County Commission or an official or body to which the County Commission delegates the authority is authorized to assign amounts to a specific purpose. The authorization policy is in governmental funds other than the general fund. Unassigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 1. Summary of Significant Accounting Policies (continued)**

*D. Assets, Liabilities and Net Position or Fund Equity (continued)*

For the classification of fund balances, the County considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also for the classification of fund balances, the County considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Nonspendable Fund Balance:** At June 30, 2013, the County has presented \$401,854 in nonspendable fund balance representing amounts prepaid for expenses.

**Restricted and Committed Fund Balance:** At June 30, 2013, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$673,398 for general County operations; \$699,002 for maintenance of roads; \$543,680 for fire departments; \$498,986 for public safety; \$28,198 for cultural; \$1,449,043 for healthcare, and \$549,228 for debt service. The County has also presented committed fund balances on the governmental funds balance sheet in the amount of \$2,912,610 in order to provide services throughout the County. If there were any restricted fund balances with negative balances, they have been reported as unassigned. The details of these fund balance items are located on the governmental funds balance sheet as detailed on page 26.

**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 of the General Fund expenditures and a cash reserve of 1/12th of the Road Fund expenditures.

**Net Position:** The financial statement net position is reported in three categories: net investment in capital assets, restricted, and unrestricted:

a. **Net investment in capital assets:**

This component consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any related debt attributable to the acquisition, construction, or improvement of those assets.

b. **Restricted Net Position:**

Net position is reported as restricted when constraints placed on net position use are either (1) externally imposed by creditors, grantors, contributions or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

c. **Unrestricted Net Position:**

Net position that does not meet the definition of "restricted" and "Net Investment in Capital Assets."

**Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates for the County are management's estimate of depreciation on assets over their estimated useful lives and the current portion of accrued compensated absences.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 2. Stewardship, Compliance and Accountability**

*Budgetary Information*

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

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

The budgetary information presented in these financial statements has been properly amended by County Commissioners in accordance with the above procedures. These amendments resulted in the following changes:

	Excess (deficiency) of	
	revenues over expenditures/expenses	
	Original Budget	Final Budget
Budgeted Funds:		
General Fund	\$ 1,928,873	\$ 1,518,873
Road Fund	\$ (1,276,669)	\$ (1,276,669)
Events Center and Fairgrounds	\$ (595,361)	\$ (595,361)
Nonmajor Funds	\$ (1,514,908)	\$ (1,514,908)

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

The County does not include in its budgetary figures amounts representing loans for the purchase of assets, or the initial payment out of the loan funds for the assets made through New Mexico Finance Authority (NMFA). These funds remain within restricted cash accounts held by NMFA. The County includes only the required loan repayments that will be paid within the fiscal year to NMFA in its budgetary figures.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2013 is presented. Reconciliations between the Non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

**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, 2013.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 3. Deposits and Investments (continued)**

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

By operation of federal law, beginning January 1, 2013, funds deposited in a noninterest-bearing transaction account (including an Interest on Lawyer Trust Account) no longer will receive unlimited deposit insurance coverage by the Federal Deposit Insurance Corporation (FDIC). Beginning January 1, 2013, all of the County's accounts at an insured depository institution, including all noninterest-bearing transaction accounts, will be insured by the FDIC up to the Standard Maximum Deposit Insurance Amount of \$250,000.

**Custodial Credit Risk – Deposits**

Custodial credit risk 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 put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2013, \$115,133 of the County's bank balance of \$366,735 was exposed to custodial credit risk. \$115,133 was uninsured and collateralized by collateral held by the pledging bank's trust department, not in the County's name and \$-0- was uninsured and uncollateralized.

	New Mexico Bank & Trust	Wells Fargo Bank	Totals
Year ended June 30, 2013			
Total amount of deposits	\$ 365,133	\$ 1,602	\$ 366,735
FDIC Coverage	(250,000)	(1,602)	(251,602)
Total uninsured public funds	115,133	-	115,133
Collateralized by securities held by the pledging institution or by its trust department or agent in other than the County's name	115,133	-	115,133
Uninsured and uncollateralized	\$ -	\$ -	\$ -
Collateral requirement (50% of uninsured public funds)	\$ 57,567	\$ -	\$ 57,567
Pledged securities	1,249,184	-	1,249,184
Over (under) collateralization	\$ 1,191,618	\$ -	\$ 1,191,618

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

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 3. Deposits and Investments (continued)**

**Custodial Credit Risk – Investments**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have an investment policy for custodial credit risk other than to comply with the state statute as set forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). New Mexico State Statutes require collateral pledged to be delivered for securities underlying an overnight repurchase agreement, or a joint safekeeping receipt be issued to the County for at least one hundred two percent (102%) of the fair value of the securities underlying overnight repurchase accounts invested with the institution. At June 30, 2013, the County's investment balances were exposed to custodial credit risk as follows:

	NM Bank & Trust Repurchase Agreement
Year ended June 30, 2013	
Total amount of deposits	\$ 6,536,777
FDIC Coverage	-
Total uninsured public funds	6,536,777
Securities underlying an overnight repurchase agreement held by investment's counterparty not in the County's name	6,536,777
Total investments subject to custodial credit risk	\$ -
Collateral requirement for repurchase agreements (102% of value of underlying securities)	\$ 6,667,513
Pledged securities	6,734,133
Over (under) collateralization	\$ 66,620

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

State statute authorizes the County to invest in direct obligations of the United States or securities that are backed by the full faith and credit of the United States Government or agencies guaranteed by the U.S. Government. State statute also authorizes the County to invest in bonds or negotiable securities of the U.S., the State of New Mexico, or any county, municipality or school district which has a taxable valuation of real property for the last preceding year of at least one million dollars and has not defaulted in the payment of any interest or sinking fund obligation or failed to meet any bonds at maturity at any time within five years last preceding.

State law limits investment in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The County has no investment policy that would further limit its investment choices.

As of June 30, 2013, the County's investment in The Reserve Contingency Fund was unrated.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 3. Deposits and Investments (continued)**

**Custodial Credit Risk – Investments (continued)**

*Concentration 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. More than 5% of the County's investments are with Federal Home Loan Mortgage Corporation (REMIC), Government National Mortgage Association (REMIC), Federal Home Loan Mortgage Corporation Pools, U.S. Treasury Notes, and U.S. Treasury Money Market Mutual Fund. These investments are 21.23%, 11.97%, 27.78%, 22.18%, and 6.42%, respectively, of the County's total investments. Since the County only purchases investments with the highest credit rating, the concentration is not viewed to be an additional risk by the County. 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).

As of June 30, 2013, the County had the following investments and maturities:

<b>Investment Type</b>	<b>Rating<sup>1</sup></b>	<b>Fair Value</b>	<b>Weighted Average Maturity</b>
Reserve Contingency Fund	Unrated	\$ 256	Does not earn interest
Federal Home Loan Mtg. REMIC	AAA	1,297,379	Less than 90 days
Government National Mtg. REMIC	AAA	731,798	Less than 90 days
LPL Financial Money Market	AAA	190,964	Less than 90 days
Delaware Capital Money Market	AAA	133,369	Less than 90 days
Federal Home Loan Mtg. Assn. Notes	AAA	181,668	Less than 90 days
Federal Home Loan Mtg. Assn. Pools	AAA	1,828,595	Less than 90 days
Federal Home Loan Mtg Corp. Pool	AAA	1,355,486	Less than 90 days
U.S. Treasury Money Market Mutual Fund	AAA	392,346	< 365 days
<b>Total</b>		<b><u>\$ 6,111,861</u></b>	

\* LPL Financial Money Market Account is guaranteed by U.S. Securities. The investments are listed on Schedule II of this report.

<sup>1</sup> Unless otherwise stated, rating is from Moody's.

*Interest Rate Risk – Investments*. The County does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.



**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 3. Deposits and Investments (continued)**

**Reconciliation of Cash and Cash Equivalents**

The carrying amounts of deposits and investments shown above are included in the County's statement of net position as follows:

Cash and cash equivalents per Exhibit A-1	\$ 11,998,492
Investments per Exhibit A-1	256
Add: outstanding checks and other reconciling items	962,480
Add: agency fund cash (Exhibit E-1)	71,475
Less: investments	(256)
Less: investments as cash equivalents	(6,111,605)
Less: deposits in transit and other reconciling items	(16,092)
Less: repurchase agreement	(6,536,777)
Less: petty cash	(1,238)
	<u>\$ 366,735</u>
Bank balance of deposits	<u><u>\$ 366,735</u></u>

**NOTE 4. Receivables**

Receivables as of June 30, 2013, are as follows:

	General	Road Fund	Total Nonmajor Funds	Total
Property taxes	\$ 750,985	\$ -	\$ -	\$ 750,985
Other taxes:				
Gross receipts taxes	813,293	-	290,594	1,103,887
Gasoline and oil taxes	-	19,099	-	19,099
Other receivables:				
Intergovernmental-grants:				
State	-	50,039	152,184	202,223
Miscellaneous	9,918	-	-	9,918
	<u>\$ 1,574,196</u>	<u>\$ 69,138</u>	<u>\$ 442,778</u>	<u>\$ 2,086,112</u>
Totals	<u>\$ 1,574,196</u>	<u>\$ 69,138</u>	<u>\$ 442,778</u>	<u>\$ 2,086,112</u>

The above receivables are deemed 100% collectible.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 5. Interfund Receivables, Payables, and Transfers**

Net operating transfers are as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Road Special Revenue Fund	General Fund	\$ 876,669
Special Events Center Fund	General Fund	555,361
Foster Grandparent Program	General Fund	10,504
Retired Senior Volunteers Program	General Fund	3,137
Road Special Revenue Fund	Road Capital Projects Fund	<u>148,721</u>
		<u><u>\$ 1,594,392</u></u>

The general purposes of the transfers are to fund expenditures until other financing is arranged or to provide matching funds.

Negative cash balances in individual funds that were part of the pooled accounts were reclassified as due to/from accounts in the Governmental Funds Balance Sheet as of June 30, 2013. Some funds were borrowed while waiting on grant reimbursements. The following individual funds had negative cash balances as of June 30, 2013:

<u>Interfund payable</u>	<u>Interfund receivable</u>	<u>Amount</u>
611 Special DWI Grant Special Revenue Fund	General Fund	\$ 55,878
615 Foster Grandparent Program Special Revenue Fund	General Fund	17,970
626 Beautification Grant Special Revenue Fund	General Fund	4,062
666 Underage Drinking Grant Special Revenue Fund	General Fund	16,956
679 Keep NM Beautiful Grant Special Revenue Fund	General Fund	1,569
692 HUD Rental Assistance Grant Special Revenue Fund	General Fund	4,872
699 Sanction Service Juvenile Offenders Fund	General Fund	13,047
716 Retired Senior Volunteers Program Federal Grant Fund	General Fund	3,032
798 CYFD Underage Drinking Grant Special Revenue Fund	General Fund	9,272
799 VFA Grant Special Revenue Fund	General Fund	9,528
808 Juvenile Adjudication Special Revenue Fund	General Fund	<u>5,567</u>
		<u><u>\$ 141,753</u></u>

These interfund balances are expected to be repaid within one year.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 6. Capital Assets**

A summary of capital assets and changes occurring during the year ended June 30, 2013 follows.

	Balance June 30, 2012	Additions and Transfers in	Deletions and Transfers out	Balance June 30, 2013
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 977,518	\$ 217,459	\$ -	\$ 1,194,977
Construction in progress	1,362,852	79,366	1,362,852	79,366
<b>Total capital assets not being depreciated</b>	<b>2,340,370</b>	<b>296,825</b>	<b>1,362,852</b>	<b>1,274,343</b>
Capital assets being depreciated:				
Buildings and improvements	14,315,091	203,819	-	14,518,910
Equipment	11,573,981	551,947	15,830	12,110,098
Infrastructure	25,207,777	2,534,084	-	27,741,861
<b>Total capital assets being depreciated</b>	<b>51,096,849</b>	<b>3,289,850</b>	<b>15,830</b>	<b>54,370,869</b>
<b>Total capital assets</b>	<b>53,437,219</b>	<b>3,586,675</b>	<b>1,378,682</b>	<b>55,645,212</b>
Less accumulated depreciation:				
Buildings and improvements	6,498,871	331,053	-	6,829,924
Equipment	8,161,267	838,898	15,830	8,984,335
Infrastructure	7,244,605	663,075	-	7,907,680
<b>Total accumulated depreciation</b>	<b>21,904,743</b>	<b>1,833,026</b>	<b>15,830</b>	<b>23,721,939</b>
<b>Total capital assets, net of depreciation</b>	<b>\$ 31,532,476</b>	<b>\$ 1,753,649</b>	<b>\$ 1,362,852</b>	<b>\$ 31,923,273</b>

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

	Governmental Activities
General	\$ 372,374
Public Safety	327,801
Public works	1,062,278
Health and welfare	47,225
Culture and Recreation	23,348
<b>Total depreciation expense</b>	<b>\$ 1,833,026</b>

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 6. Capital Assets (continued)**

	Balance June 30, 2012	Additions and Transfers in	Deletions and Transfers out	Balance June 30, 2013
<b>Enterprise activities:</b>				
Capital assets not being depreciated:				
Land	\$ 189,000	\$ -	\$ -	\$ 189,000
Total capital assets not being depreciated	189,000	-	-	189,000
Capital assets being depreciated:				
Land improvements	302,236	-	-	302,236
Buildings	10,562,169	-	-	10,562,169
Machinery and equipment	1,282,927	29,013	-	1,311,940
Total capital assets being depreciated	12,147,332	29,013	-	12,176,345
Total capital assets	12,336,332	29,013	-	12,365,345
Less accumulated depreciation:				
Land improvements	41,343	8,836	-	50,179
Buildings	1,887,541	307,963	-	2,195,504
Machinery and equipment	692,412	151,763	-	844,175
Total accumulated depreciation	2,621,296	468,562	-	3,089,858
Total capital assets, net of depreciation	\$ 9,715,036	\$ (439,549)	\$ -	\$ 9,275,487

Depreciation expense relating to business-like activities for the year ended June 30, 2013 totaled \$468,562.

**NOTE 7. Long-term Debt**

During the year ended June 30, 2013, the following changes occurred in the liabilities reported in the government-wide statement of net position:

<b>Primary Government</b>	Balance June 30, 2012	Additions	Retirements	Balance June 30, 2013	Due Within One Year
General obligation bonds	\$ 1,210,000	\$ -	\$ 500,000	\$ 710,000	\$ 525,000
Gross receipts revenue bonds	308,000	-	151,000	157,000	157,000
NMFA Loans	2,850,275	-	226,158	2,624,117	234,464
Compensated Absences	201,853	410,030	402,465	209,418	209,418
Total Long-Term Debt	\$ 4,570,128	\$ 410,030	\$ 1,279,623	\$ 3,700,535	\$ 1,125,882

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 7. Long-term Debt (continued)**

The County pledged future revenues from gross receipt revenues for revenue bonds. Gross receipts revenues in fiscal year ending June 30, 2013 were \$6,673,985 and of that amount, \$161,333 was used for the bond payment. The annual requirements to amortize the Bonds as of June 30, 2013, including interest payments are as follows:

Fiscal Year Ending June 30,	General Obligation Bonds			Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 525,000	\$ 18,980	\$ 543,980	\$ 157,000	\$ 4,508	\$ 161,508
2015	185,000	3,978	188,978	-	-	-
	<u>\$ 710,000</u>	<u>\$ 22,958</u>	<u>\$ 732,958</u>	<u>\$ 157,000</u>	<u>\$ 4,508</u>	<u>\$ 161,508</u>

Bonds outstanding at June 30, 2013, consisted of the following issues:

*General Obligation Bonds:*

2001 General Obligation Bonds, dated December 1, 2001, original issue amount of \$5,275,000 with principal due August 1, 2002 through 2014 having approximate yields of 3.0% to 4.5%

*Revenue Bonds:*

2004 Gross Receipts Revenue Bonds, dated January 12, 2004, Original issue amount of \$1,330,000 with principal due January 6, 2005 through 2014 having approximate yield of 3.82%

**NMFA Loan Payable – Broadview Fire Pumper**

On December 5, 2003 the County entered into a loan agreement with the New Mexico Finance Authority for the purchase of a pumper fire truck for the Broadview Volunteer Fire Department. The County pledged future revenues from the Fire Protection Fund revenue distributions made annually to Broadview Fire District by the State Fire Marshall. This revenue is subject to an intercept agreement. The original amount of the loan was \$175,000. Interest on the loan varies from 1.62% to 4.11%. The term of the loan is for ten years. Fire Protection Fund revenues intercepted in fiscal year ending June 30, 2013 were \$20,512 and the loan payment totaled \$20,514. The difference of \$2 between the revenues received and total payment amount was paid from the reserve account with the New Mexico Finance Authority.

Annual debt service requirements to maturity, including \$1,598 of interest and administrative fees are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2014	\$ 19,819	\$ 1,598	\$ 21,417
	<u>\$ 19,819</u>	<u>\$ 1,598</u>	<u>\$ 21,417</u>

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 7. Long-term Debt (continued)**

**NMFA Loan Payable – Field Fire Truck**

On December 5, 2003 the County entered into a loan agreement with the New Mexico Finance Authority for the purchase of a fire truck for the Field Fire Department. The County pledged revenues from the Fire Protection Fund Revenue distributions made annually to Field Fire District by the State Fire Marshall. This revenue is subject to an intercept agreement. The original amount of the loan is \$102,000. Interest on the loan varies from 1.62% to 4.11%. The term of the loan is for ten years. Fire Protection Fund revenues intercepted in fiscal year ending June 30, 2013 were \$11,966 and the loan payment totaled \$11,968. The difference of \$2 between the revenues received and total payment amount was paid from the reserve account with the New Mexico Finance Authority.

Annual debt service requirements to maturity, including \$491 of interest and administrative fees are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2014	\$ 11,562	\$ 491	\$ 12,053
	<u>\$ 11,562</u>	<u>\$ 491</u>	<u>\$ 12,053</u>

**NMFA Loan Payable – Road Graders**

On February 23, 2007 the County entered into a loan agreement with the New Mexico Finance Authority for the purchase of two road graders for the Road Department. The original amount of the loan is \$455,556. Interest on the loan is 3.592%. The term of the loan is for twelve years.

Annual debt service requirements to maturity, including \$25,562 of interest are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2014	\$ 38,817	\$ 7,969	\$ 46,786
2015	40,234	6,552	46,786
2016	41,703	5,083	46,786
2017	43,226	3,560	46,786
2018	44,804	1,982	46,786
2019	42,592	416	43,008
	<u>\$ 251,376</u>	<u>\$ 25,562</u>	<u>\$ 276,938</u>

**NMFA Loan Payable – Road Graders**

On January 25, 2008 the County entered into a loan agreement with the New Mexico Finance Authority for the purchase of six road graders for the Road Department. The original amount of the loan is \$1,444,445. Interest on the loan is 3.975%. The term of the loan is for twelve years.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 7. Long-term Debt (continued)**

Annual debt service requirements to maturity, including \$135,964 of interest and administrative fees are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2014	\$ 117,654	\$ 32,620	\$ 150,274
2015	121,902	28,661	150,563
2016	126,374	24,488	150,862
2017	131,152	20,021	151,173
2018	136,239	15,258	151,497
2019-2020	283,178	14,916	298,094
	<u>\$ 916,499</u>	<u>\$ 135,964</u>	<u>\$ 1,052,463</u>

**NMFA Loan Payable – Gidding Property**

On June 4, 2010 the County entered into a loan agreement with the New Mexico Finance Authority for the purchase of land and building located at 417 Gidding, Clovis, New Mexico. The original amount of the loan is \$823,731. Interest on the loan is 3.639%. The term of the loan is for twenty years.

Annual debt service requirements to maturity, including \$267,159 of interest are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2014	\$ 33,550	\$ 24,868	\$ 58,418
2015	34,162	24,255	58,417
2016	34,884	23,535	58,419
2017	35,736	22,682	58,418
2018	36,695	21,723	58,418
2019-2023	201,104	90,986	292,090
2024-2028	239,913	52,176	292,089
2029-2030	109,900	6,934	116,834
	<u>\$ 725,944</u>	<u>\$ 267,159</u>	<u>\$ 993,103</u>

**NMFA Loan Payable – Class A Tanker**

On January 7, 2011 the County entered into a loan agreement with the New Mexico Finance Authority for the purchase of a Class A Tanker for the Broadview Fire Department. The County pledged revenues from the Fire Protection Fund Revenue distributions made annually to Broadview Fire District by the State Fire Marshall. This revenue is subject to an intercept agreement. The original amount of the loan is \$76,125. Interest on the loan is 2.844%. The term of the loan is for ten years. Fire Protection Fund revenues intercepted in fiscal year ending June 30, 2013 were \$4,090 and the loan payment totaled \$4,090.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 7. Long-term Debt (continued)**

**NMFA Loan Payable – Class A Tanker (continued)**

Annual debt service requirements to maturity, including \$10,581 of interest and administrative fees are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2014	\$ 2,158	\$ 1,941	\$ 4,099
2015	9,196	1,910	11,106
2016	9,400	1,748	11,148
2017	9,639	1,545	11,184
2018	9,908	1,304	11,212
2019-2021	31,602	2,133	33,735
	<u>\$ 71,903</u>	<u>\$ 10,581</u>	<u>\$ 82,484</u>

**NMFA Loan Payable – Motor Graders**

On February 18, 2011 the County entered into a loan agreement with the New Mexico Finance Authority for the purchase of four motor graders for the Road Department. The original amount of the loan is \$648,335. Interest on the loan is 2.952%. The term of the loan is for ten years.

Annual debt service requirements to maturity, including \$95,729 of interest and administrative fees are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2014	\$ 10,904	\$ 17,724	\$ 28,628
2015	81,107	17,549	98,656
2016	82,932	15,984	98,916
2017	85,088	14,093	99,181
2018	87,496	11,821	99,317
2019-2021	279,487	18,558	298,045
	<u>\$ 627,014</u>	<u>\$ 95,729</u>	<u>\$ 722,743</u>

Compensated Absences – Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. Compensated accrued absences have historically been liquidated through operational and federal funds.

**NOTE 8. 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.



**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 8. Risk Management (continued)**

Curry County is a member and is insured through the New Mexico County Insurance Authority. The Authority was created to provide comprehensive core insurance programs by expanding the pool of subscribers to maximize cost containment opportunities for required insurance coverage. The Authority acts as the common carrier for the State of New Mexico counties. The County pays an annual premium to the Authority based on claim experience and the status of the pool. The Risk Management Program includes Workers Compensation, General and Automobile Liability, Automobile Physical Damage, and Property and Crime coverage. The County is not liable for more than the premiums paid.

**NOTE 9. Other Required Individual Fund Disclosures**

Generally accepted accounting principles require disclosures as part of the overview of certain information concerning individual funds including:

A. Deficit fund balance of individual funds. These funds reflected a deficit fund balance as of June 30, 2013:

Beautification Grant Special Revenue Fund	\$ 739
Underage Drinking Grant Special Revenue Fund	9,089
Keep NM Beautiful Grant Special Revenue Fund	1,569
Sanction Service Juvenile Offenders Special Revenue Fund	171
Retired Senior Volunteers Program Federal Grant Special Revenue Fund	994
Road Capital Projects Fund	60,499
Total	\$ 73,061

These funds are part of pooled cash, so the General Fund is deemed to have loaned them money until reimbursements are received.

B. Excess of expenditures over appropriations.

None

C. Designated cash appropriations exceeded prior year available balances.

None

**NOTE 10. Pension Plan - Public Employees Retirement Association**

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

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 10. Pension Plan - Public Employees Retirement Association (continued)**

**Funding Policy.** Plan members are required to contribute 12.35% for law enforcement and fire protection employees; and 13.15% for municipal employees of their gross salary. The County is required to contribute 18.5% for law enforcement and fire protection plan members; and 9.15% for municipal plan members of the gross covered salary. The contribution requirements of plan members and Curry County are established in State statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The County's contributions to PERA for the fiscal years ending June 30, 2013, 2012, and 2011 were \$529,267, \$530,624, and \$524,679, respectively, which equal the amount of the required contributions for each fiscal year.

**NOTE 11. Post-Employment Benefits - State Retiree Health Care Plan**

**Plan Description.** Curry County contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (RHCA). The RHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses, dependents, and surviving spouses and dependents. The RHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and amending benefit provisions of the healthcare plan and is also authorized to designate optional and/or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

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

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

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

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

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 11. Post-Employment Benefits - State Retiree Health Care Plan (continued)**

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4 or 5; municipal fire member coverage plan 3, 4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2013, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2013, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

Curry County's contributions to the RHCA for the years ended June 30, 2013, 2012, and 2011 were \$103,782, \$94,934, and \$82,059, respectively, which equal the required contributions for each year.

**NOTE 12. Contingent Liabilities**

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

**NOTE 13. Federal and State Grants**

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. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

**NOTE 14. Restricted Net Position**

The government-wide statement of net position reports \$7,395,285 of restricted net position, of which \$6,337,515 is restricted by enabling legislation. The enabling legislation is described on pages 40 and 66 to 69.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 15. County Medicaid 1/16 Gross Receipts Tax Equivalent**

Under State Statute Section 27-10-4, NMSA 1978 Compilation, a county which does not enact an ordinance imposing a county health care gross receipts tax pursuant to State Statute Section 7-20E-18, NMSA 1978 Compilation is required to dedicate to the county-supported Medicaid fund “an amount equal to a gross receipts tax rate of 1/16 of one percent applied to the taxable gross receipts tax reported during the prior fiscal year by persons engaging in business in the county.” To comply with the statute, the County imposed a 1/16 percent increase in gross receipt tax during the second half of FY00 and will continue to impose the tax in FY13 which will generate approximately \$450,000 annually.

**NOTE 16. Commitments**

The County has various road construction projects they are committed to complete totaling approximately \$621,847 as of June 30, 2013. The funding to cover these commitments is through legislative grants and cash reserves.

**NOTE 17. Prior Period Adjustments**

During the year ended June 30, 2013, the following affected the beginning net position on the budgetary statements for the General Fund and the Road Fund:

Changes were made to the beginning net position of the General Fund budgetary statements due to a mathematical error noted on prior year budgetary statements.	\$ (28,954)
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The prior period adjustment on the General Fund budgetary statements decreased beginning net position.

Changes were made to the beginning net position of the Road Fund budgetary statements due to the adjustment for the reserve cash held by New Mexico Finance Authority not being reflected on the prior year budgetary statement.	\$ 68,894
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The prior period adjustment on the Road Fund budgetary statements increased beginning net position.

Changes were made to the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds beginning net position of the Bulletproof Vest Program special revenue fund due to a mathematical error noted on the prior year fund statement.	\$ (3,490)
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The prior period adjustment on the governmental fund financial statements and statement of activities decreased the beginning net position.

**STATE OF NEW MEXICO**  
Curry County  
Notes to the Financial Statements  
June 30, 2013

**NOTE 18. Concentrations**

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

**NOTE 19. Subsequent Events**

The date to which events occurring after June 30, 2013, the date of the most recent statement of net position, have been evaluated for possible adjustment to the financial statements or disclosures is November 11, 2013 which is the date on which the financial statements were issued.

**NOTE 20. Subsequent Pronouncements**

In March 2012, GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities*, Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. Earlier application is encouraged. The standard will be implemented during fiscal year June 30, 2014.

In March 2012, GASB Statement No. 66 *Technical Corrections-2012—an amendment of GASB Statements No. 10 and No. 62*, Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. Earlier application is encouraged. The standard will be implemented during fiscal year June 30, 2014.

In June 2012, GASB Statement No. 67 *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2013. Earlier application is encouraged. The standard is expected to have no effect on the County in upcoming years.

In June 2012, GASB Statement No. 68 *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2014. Earlier application is encouraged. The County will implement this standard during the fiscal year June 30, 2016.

In January 2013, GASB Statement No. 69 *Government Combinations and Disposals of Government Operations*, Effective Date: The requirements of this Statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013. Earlier application is encouraged. The provisions of this Statement generally are required to be applied prospectively. The County is still evaluating how this reporting standard will affect the County.

In April 2013, GASB Statement No. 70 *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, Effective Date: The provisions of this Statement are effective for reporting periods beginning after June 15, 2013. Earlier application is encouraged. Except for disclosures related to cumulative amounts paid or received in relation to a financial guarantee, the provisions of this Statement are required to be applied retroactively. Disclosures related to cumulative amounts paid or received in relation to a financial guarantee may be applied prospectively. The County is still evaluating how this reporting standard will affect the County.

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**SUPPLEMENTARY INFORMATION**

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**NONMAJOR GOVERNMENTAL FUNDS**

**STATE OF NEW MEXICO**  
Curry County  
Nonmajor Governmental Fund Descriptions  
June 30, 2013

**SPECIAL REVENUE FUNDS**

**Cigarette Tax Fund** – To account for funds received for taxes imposed to fund health and education activities related to cigarette smoking. The fund was created by authority of state statute.

**Indigent Hospital Fund** – To account for revenues received from state shared gross receipts taxes for hospital service for indigent citizens of the County. The fund was created by authority of state statute. Section 7-20E-9, NMSA 1978 Compilation.

**Fire District Funds** – To account for revenues and expenditures of fire protection funds for the communities of Broadview, Field, and Pleasant Hill. Funding is provided by allotments from the New Mexico State Fire Marshall's Office. The funds were created under the authority of state statute. Section 59A-93-5-8 and 59A-53-5, NMSA 1978 Compilation.

**Clerk Equipment Record Fund** – To account for revenues and expenditures for control of equipment. The fees collected are restricted in that they may only be used for the purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk. This fund was created by authority of state statute. See Section 14-8-2.2, NMSA 1978 Compilation.

**Commissary Recreation Fund** – To account for funds used to acquire commissary items for resale to jail inmates and to purchase equipment to be used for the welfare of the inmates. Authorized by County Commission.

**Restitution and Forfeitures Fund** - To account for funds received from property forfeited as a result of criminal convictions. Authorized by County Commission.

**Legislative Appropriation** – To account for funds used to acquire property adjacent to Cannon Air Force Base and to allow closure of a county road for security purposes. Authorized by County Commission.

**Environmental Gross Receipts Tax Fund** – To account for a gross receipts tax imposed to fund environmental activities, mainly sanitary landfill closure and disposal of solid waste. Authority is local ordinance authorized by NMSA 1978 7-20E-17.

**Reappraisal Fund** – To account for funds used to provide valuation services to the County and other local entities. This fund was created by authority of state statute. Section 7-38-38.1, NMSA 1978 Compilation.

**Correction Fees Fund** – To account for correction fees. Such revenues are used to supplement general funds for the care of prisoners. Authorized by Section 35-14-11, NMSA, 1978.

**DWI Partnership Grant Fund** – To account for funds generated by DWI probationary fees and fundraising activities to be used for teen events and other DWI related activities. Activities are in accordance with the County's DWI Plan as authorized pursuant to State Statute 43-3-15 NMSA, 1978 Compilation.

**Law Enforcement Protection Fund** – To account for revenues and expenditures for maintaining and improving the County's law enforcement department in order to enhance its efficiency and effectiveness. Funding is from the State appropriation authorized by Section 29-13-3f, NMSA.

**DWI Grant and Special DWI Grant Funds** – To account for grant funds from the Department of Finance and Administration to provide quality substance abuse treatment, community education, outreach and primary prevention services to citizens of Curry County. This fund was created by authority of state statute. Section 11-6A-5 of NMSA and Chapter 65.

**STATE OF NEW MEXICO**  
Curry County  
Nonmajor Governmental Fund Descriptions  
June 30, 2013

**SPECIAL REVENUE FUNDS (continued)**

**Foster Grandparent Program Fund** – To account for grant funds used to provide meaningful part-time opportunities for low income elderly persons in order to render supportive, person-to-person services to children with special needs. Funding is provided by the Federal Government and the Corporation for National and Community as well as a New Mexico Legislative Appropriation. Federal funding authorized by Domestic Volunteer Service Act of 1973, as amended, Title II, Part B, Section 211, Public Law 93-113, 42 U.S.C. 5011, as amended: National and Community Service Trust Act of 1993, Public Law 103-82.

**Retired Senior Volunteers Program Fund** – To account for grant funds used to provide for volunteer expenses for the retired senior volunteer program. Federal funding authorized by Domestic Volunteer Service Act of 1973, as amended, Title II, Part A, Section 201, Public Law 93-113, 42 U.S.C. 5001 as amended: National and Community Service Trust Act of 1993, Public Law 103-82.

**MCH Grant Fund** – To account for State and/or local funds which are used to implement the County's Maternal and Child Health Plan as authorized by State Statute 24-1B, NMSA, 1978 Compilation.

**Beautification Grant Fund** – To account for revenues and expenditures for the New Mexico Clean and Beautiful Project. This fund was created by authority of state statute. Section 67-15-1 through 67-16-4 of NMSA.

**Underage Drinking Grant Fund** - To account for funds used to deter and educate minors regarding the hazards of alcohol. Authorized by County Commission.

**Misdemeanor Compliance Fund** – To account for funds used to ensure compliance regarding misdemeanor compliance. Authorized by County Commission.

**Keep NM Beautiful Grant Fund** – To account for funds used for county beautification projects provided by Keep New Mexico Beautiful state program. Authorized by County Commission.

**Teen Court Donations Fund** – To account for the revenues and expenditures from teen court donations. Authorized by County Commission.

**Framework for Change Fund** – To account for funds used to provide a framework for change. Authorized by County Commission.

**Victims Impact Panel Fund** – To account for funds used to aid in the victims impact panel. Authorized by County Commission.

**Court House Security Fund** – To account for funds used to increase security for the court house. Authorized by County Commission.

**100<sup>th</sup> Curry County Anniversary Celebrate Fund** - To account for funds used to celebrate the 100<sup>th</sup> anniversary of Curry County. Authorized by County Commission.

**Senior Citizens Fund** – To account for funds used for the Senior Citizen program. Federal funding authorized by Domestic Volunteer Service Act of 1973, as amended, Title II, Part B, Section 211, Public Law 93-113, 42 U.S.C. 5011, as amended: National and Community Service Trust Act of 1993, Public Law 103-82.

**HUD Rental Assistance Grant Fund** – To account for grant funds used to provide rental assistance payments to low income persons or families. The County was the pass through agency for these funds, with the programs being administered by Eastern Plains Housing Development Corporation. Authorized by County Commission.

**Sanction Service Juvenile Offenders Fund** – To account for the funds used to provide monitoring of juvenile offenders. Authorized by County Commission.

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**STATE OF NEW MEXICO**  
Curry County  
Nonmajor Governmental Fund Descriptions  
June 30, 2013

**SPECIAL REVENUE FUNDS (continued)**

**Retired Senior Volunteers Program Federal Grant Fund** – To account for federal funds used to provide for volunteer expenses for the retired senior volunteer program. Federal funding authorized by Domestic Volunteer Service Act of 1973, as amended, Title II, Part A, Section 201, Public Law 93-113, 42 U.S.C. 5001 as amended: National and Community Service Trust Act of 1993, Public Law 103-82.

**CYFD Underage Drinking Grant Fund** – To account for funds received through the Children, Youth and Families Division used to deter and educate minors regarding the hazards of alcohol. Authorized by County Commission.

**VFA Grant Fund** – To account for the funds used to assist the Broadview Volunteer Fire Department. Authorized by County Commission.

**Bulletproof Vest Program Grant Fund** – To account for the funds used to purchase bulletproof vests for law enforcement personnel. Authorized by County Commission.

**Juvenile Adjudication Grant Fund** – To account for the grant funds awarded to the County used to develop programs to strengthen and promote greater accountability in the juvenile justice system. Authorized by County Commission.

**Community Transformation Grant Fund** – To account for the grant funds awarded to the County used to design and implement community-level programs that prevent chronic diseases such as cancer, diabetes, and heart disease. Authorized by County Commission.

**DEBT SERVICE FUND**

**General Obligation Fund** – To account for the accumulation of resources for the payment of general obligation bonds principal, interest and related costs. Authorized by County Commission.

**CAPITAL PROJECTS FUND**

**Road Fund**- To account for both state and federal grant funds provided for the construction and improvement of certain county roads and the associated expenditures from those grants. Authorized by County Commission.

**STATE OF NEW MEXICO**  
 Curry County  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2013

	Special Revenue Funds			
	Cigarette Tax Fund	Indigent Hospital Fund	Broadview Fire District Fund	Field Fire District Fund
<i>Assets:</i>				
Cash and cash equivalents	\$ 23	\$ 197,859	\$ 29,894	\$ 201,777
Receivables:				
Property taxes	-	-	-	-
Other taxes	-	232,363	-	-
Other	-	-	-	-
Prepaid expenses	-	-	4,541	2,667
<i>Total assets</i>	\$ 23	\$ 430,222	\$ 34,435	\$ 204,444
<i>Liabilities</i>				
Accounts payable - vendors	\$ -	\$ 53,264	\$ -	\$ -
Accrued expenses:				
Salaries and benefits	-	1,646	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	-	54,910	-	-
<i>Fund balances</i>				
Nonspendable				
Prepaid expenses	-	-	4,541	2,667
Spendable				
Restricted for:				
General county operations	23	-	-	-
Maintenance of roads	-	-	-	-
Fire departments	-	-	29,894	201,777
Public safety	-	-	-	-
Cultural	-	-	-	-
Healthcare	-	375,312	-	-
Debt service expenditures	-	-	-	-
Capital projects	-	-	-	-
Committed to:				
Minimum fund balance	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	23	375,312	34,435	204,444
<i>Total liabilities and fund balances</i>	\$ 23	\$ 430,222	\$ 34,435	\$ 204,444

The accompanying notes are an integral part of these financial statements

Special Revenue Funds

Pleasant Hill Fire District Fund	Clerk Equipment Record Fund	Commissary Recreation Fund	Restitution and Forfeitures Fund	Legislative Appropriation	Environmental Gross Receipts Tax Fund
\$ 312,009	\$ 100,101	\$ 22,325	\$ 16,164	\$ -	\$ 933,186
-	-	-	-	-	-
-	-	-	-	-	58,231
-	-	-	-	-	-
3,244	-	-	-	-	-
<u>\$ 315,253</u>	<u>\$ 100,101</u>	<u>\$ 22,325</u>	<u>\$ 16,164</u>	<u>\$ -</u>	<u>\$ 991,417</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 871
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>871</u>
3,244	-	-	-	-	-
-	100,101	-	-	-	-
-	-	-	-	-	-
312,009	-	-	-	-	-
-	-	-	16,164	-	-
-	-	22,325	-	-	990,546
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>315,253</u>	<u>100,101</u>	<u>22,325</u>	<u>16,164</u>	<u>-</u>	<u>990,546</u>
<u>\$ 315,253</u>	<u>\$ 100,101</u>	<u>\$ 22,325</u>	<u>\$ 16,164</u>	<u>\$ -</u>	<u>\$ 991,417</u>

**STATE OF NEW MEXICO**  
 Curry County  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2013

	Special Revenue Funds			
	Reappraisal Fund	Correction Fees Fund	DWI Partnership Grant Fund	Law Enforcement Protection Fund
<i>Assets:</i>				
Cash and cash equivalents	\$ 269,902	\$ 110,329	\$ 94,641	\$ 199
Receivables:				
Property taxes	-	-	-	-
Other taxes	-	-	-	-
Other	-	-	-	-
Prepaid expenses	8,810	-	-	-
<i>Total assets</i>	\$ 278,712	\$ 110,329	\$ 94,641	\$ 199
<i>Liabilities</i>				
Accounts payable - vendors	\$ -	\$ -	\$ 39	\$ -
Accrued expenses:				
Salaries and benefits	2,363	-	1,326	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	2,363	-	1,365	-
<i>Fund balances</i>				
Nonspendable				
Prepaid expenses	8,810	-	-	-
Spendable				
Restricted for:				
General county operations	267,539	-	-	-
Maintenance of roads	-	-	-	-
Fire departments	-	-	-	-
Public safety	-	110,329	93,276	199
Cultural	-	-	-	-
Healthcare	-	-	-	-
Debt service expenditures	-	-	-	-
Capital projects	-	-	-	-
Committed to:				
Minimum fund balance	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	276,349	110,329	93,276	199
<i>Total liabilities and fund balances</i>	\$ 278,712	\$ 110,329	\$ 94,641	\$ 199

The accompanying notes are an integral part of these financial statements



Special Revenue Funds

<u>DWI Grant Fund</u>	<u>Special DWI Grant Fund</u>	<u>Foster Grandparent Program Fund</u>	<u>Retired Senior Volunteers Program Fund</u>	<u>MCH Grant Fund</u>	<u>Beautification Grant Fund</u>
\$ 47,598	\$ -	\$ -	\$ 288	\$ 35,275	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	55,878	26,196	2,519	-	3,323
-	-	-	-	-	-
<u>\$ 47,598</u>	<u>\$ 55,878</u>	<u>\$ 26,196</u>	<u>\$ 2,807</u>	<u>\$ 35,275</u>	<u>\$ 3,323</u>
\$ 39	\$ -	\$ 248	\$ -	\$ -	\$ -
1,428	-	493	79	-	-
-	55,878	17,970	-	-	4,062
<u>1,467</u>	<u>55,878</u>	<u>18,711</u>	<u>79</u>	<u>-</u>	<u>4,062</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
46,131	-	-	-	-	-
-	-	-	-	-	-
-	-	7,485	2,728	35,275	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(739)
<u>46,131</u>	<u>-</u>	<u>7,485</u>	<u>2,728</u>	<u>35,275</u>	<u>(739)</u>
<u>\$ 47,598</u>	<u>\$ 55,878</u>	<u>\$ 26,196</u>	<u>\$ 2,807</u>	<u>\$ 35,275</u>	<u>\$ 3,323</u>

**STATE OF NEW MEXICO**  
 Curry County  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2013

Special Revenue Funds

	Underage Drinking Grant Fund	Misdemeanor Compliance Fund	Keep NM Beautiful Grant Fund	Teen Court Donations Fund
<i>Assets:</i>				
Cash and cash equivalents	\$ -	\$ 4,090	\$ -	\$ 15,174
Receivables:				
Property taxes	-	-	-	-
Other taxes	-	-	-	-
Other	8,162	-	-	-
Prepaid expenses	-	-	-	-
<i>Total assets</i>	<u>\$ 8,162</u>	<u>\$ 4,090</u>	<u>\$ -</u>	<u>\$ 15,174</u>
<i>Liabilities</i>				
Accounts payable - vendors	\$ -	\$ 3,387	\$ -	\$ -
Accrued expenses:				
Salaries and benefits	295	-	-	-
Interfund payable	16,956	-	1,569	-
<i>Total liabilities</i>	<u>17,251</u>	<u>3,387</u>	<u>1,569</u>	<u>-</u>
<i>Fund balances</i>				
Nonspendable				
Prepaid expenses	-	-	-	-
Spendable				
Restricted for:				
General county operations	-	-	-	-
Maintenance of roads	-	-	-	-
Fire departments	-	-	-	-
Public safety	-	703	-	15,174
Cultural	-	-	-	-
Healthcare	-	-	-	-
Debt service expenditures	-	-	-	-
Capital projects	-	-	-	-
Committed to:				
Minimum fund balance	-	-	-	-
Unassigned	(9,089)	-	(1,569)	-
<i>Total fund balances</i>	<u>(9,089)</u>	<u>703</u>	<u>(1,569)</u>	<u>15,174</u>
<i>Total liabilities and fund balances</i>	<u>\$ 8,162</u>	<u>\$ 4,090</u>	<u>\$ -</u>	<u>\$ 15,174</u>

The accompanying notes are an integral part of these financial statements

Special Revenue Funds

Framework For Change Fund	Victims Impact Panel Fund	Court House Security Fund	100th Curry County Anniversary Celebrate Fund	Senior Citizens Fund	HUD Rental Assistance Grant Fund
\$ 12,815	\$ 15,080	\$ 189,912	\$ 224	\$ 12,774	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	7,470
-	-	-	-	-	-
<u>\$ 12,815</u>	<u>\$ 15,080</u>	<u>\$ 189,912</u>	<u>\$ 224</u>	<u>\$ 12,774</u>	<u>\$ 7,470</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	797	-	-	-
-	-	-	-	-	4,872
-	-	797	-	-	4,872
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,815	15,080	189,115	-	-	-
-	-	-	224	-	-
-	-	-	-	12,774	2,598
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,815</u>	<u>15,080</u>	<u>189,115</u>	<u>224</u>	<u>12,774</u>	<u>2,598</u>
<u>\$ 12,815</u>	<u>\$ 15,080</u>	<u>\$ 189,912</u>	<u>\$ 224</u>	<u>\$ 12,774</u>	<u>\$ 7,470</u>

**STATE OF NEW MEXICO**  
Curry County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2013

	Special Revenue Funds			
	Sanction Service Juvenile Offenders Fund	Retired Senior Volunteers Program Federal Grant Fund	CYFD Underage Drinking Grant Fund	VFA Grant Fund
<i>Assets:</i>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Other taxes	-	-	-	-
Other	13,047	2,355	9,272	9,528
Prepaid expenses	-	-	-	-
<i>Total assets</i>	<u>\$ 13,047</u>	<u>\$ 2,355</u>	<u>\$ 9,272</u>	<u>\$ 9,528</u>
<i>Liabilities</i>				
Accounts payable - vendors	\$ -	\$ 238	\$ -	\$ -
Accrued expenses:				
Salaries and benefits	171	79	-	-
Interfund payable	13,047	3,032	9,272	9,528
<i>Total liabilities</i>	<u>13,218</u>	<u>3,349</u>	<u>9,272</u>	<u>9,528</u>
<i>Fund balances</i>				
Nonspendable				
Prepaid expenses	-	-	-	-
Spendable				
Restricted for:				
General county operations	-	-	-	-
Maintenance of roads	-	-	-	-
Fire departments	-	-	-	-
Public safety	-	-	-	-
Cultural	-	-	-	-
Healthcare	-	-	-	-
Debt service expenditures	-	-	-	-
Capital projects	-	-	-	-
Committed to:				
Minimum fund balance	-	-	-	-
Unassigned	(171)	(994)	-	-
<i>Total fund balances</i>	<u>(171)</u>	<u>(994)</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 13,047</u>	<u>\$ 2,355</u>	<u>\$ 9,272</u>	<u>\$ 9,528</u>

The accompanying notes are an integral part of these financial statements

Special Revenue Funds			Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
Bulletproof Vest Program Grant Fund	Juvenile Adjudication Grant Fund	Community Transformation Grant Fund	General Obligation Debt Service Fund	Road Capital Projects Fund	
\$ -	\$ -	\$ 19,402	\$ 549,228	\$ -	\$ 3,190,269
-	-	-	-	-	-
-	-	-	-	-	290,594
-	5,567	8,867	-	-	152,184
-	-	-	-	-	19,262
<u>\$ -</u>	<u>\$ 5,567</u>	<u>\$ 28,269</u>	<u>\$ 549,228</u>	<u>\$ -</u>	<u>\$ 3,652,309</u>
\$ -	\$ -	\$ -	\$ -	\$ 60,499	\$ 118,585
-	-	295	-	-	8,972
-	5,567	-	-	-	141,753
<u>-</u>	<u>5,567</u>	<u>295</u>	<u>-</u>	<u>60,499</u>	<u>269,310</u>
-	-	-	-	-	19,262
-	-	-	-	-	367,663
-	-	-	-	-	-
-	-	-	-	-	543,680
-	-	-	-	-	498,986
-	-	27,974	-	-	28,198
-	-	-	-	-	1,449,043
-	-	-	549,228	-	549,228
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(60,499)	(73,061)
<u>-</u>	<u>-</u>	<u>27,974</u>	<u>549,228</u>	<u>(60,499)</u>	<u>3,382,999</u>
<u>\$ -</u>	<u>\$ 5,567</u>	<u>\$ 28,269</u>	<u>\$ 549,228</u>	<u>\$ -</u>	<u>\$ 3,652,309</u>

**STATE OF NEW MEXICO**  
Curry County  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ending June 30, 2013

	<u>Special Revenue Funds</u>			
	<u>Cigarette Tax Fund</u>	<u>Indigent Hospital Fund</u>	<u>Broadview Fire District Fund</u>	<u>Field Fire District Fund</u>
<i>Revenues:</i>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	1,309,094	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
State operating grants	-	-	67,621	48,476
Federal capital grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	3	2
Miscellaneous	-	-	179	41
<i>Total revenues</i>	<u>-</u>	<u>1,309,094</u>	<u>67,803</u>	<u>48,519</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	26,094	12,419
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	1,381,991	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	21,293	11,182
Interest	-	-	3,312	786
<i>Total expenditures</i>	<u>-</u>	<u>1,381,991</u>	<u>50,699</u>	<u>24,387</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(72,897)</u>	<u>17,104</u>	<u>24,132</u>
<i>Other financing sources (uses)</i>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>-</u>	<u>(72,897)</u>	<u>17,104</u>	<u>24,132</u>
<i>Fund balances - beginning of year</i>	23	448,209	17,331	180,312
<i>Prior period adjustment (note 17)</i>	-	-	-	-
<i>Fund balances - beginning of year after adjustment</i>	<u>23</u>	<u>448,209</u>	<u>17,331</u>	<u>180,312</u>
<i>Fund balances - end of year</i>	<u>\$ 23</u>	<u>\$ 375,312</u>	<u>\$ 34,435</u>	<u>\$ 204,444</u>

The accompanying notes are an integral part of these financial statements

Special Revenue Funds

<u>Pleasant Hill Fire District Fund</u>	<u>Clerk Equipment Record Fund</u>	<u>Commissary Recreation Fund</u>	<u>Restitution and Forfeitures Fund</u>	<u>Legislative Appropriation</u>	<u>Environmental Gross Receipts Tax Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	311,012
-	-	-	-	-	-
48,476	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	177,000	-
-	66,565	41,112	-	-	-
-	-	-	66,009	-	-
-	-	-	-	-	-
19	42	-	-	-	-
<u>48,495</u>	<u>66,607</u>	<u>41,112</u>	<u>66,009</u>	<u>177,000</u>	<u>311,012</u>
-	25,164	-	-	-	-
23,702	-	-	26,207	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	43,951	-	-	67,636
-	6,895	-	39,334	177,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>23,702</u>	<u>32,059</u>	<u>43,951</u>	<u>65,541</u>	<u>177,000</u>	<u>67,636</u>
<u>24,793</u>	<u>34,548</u>	<u>(2,839)</u>	<u>468</u>	<u>-</u>	<u>243,376</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>24,793</u>	<u>34,548</u>	<u>(2,839)</u>	<u>468</u>	<u>-</u>	<u>243,376</u>
290,460	65,553	25,164	15,696	-	747,170
-	-	-	-	-	-
<u>290,460</u>	<u>65,553</u>	<u>25,164</u>	<u>15,696</u>	<u>-</u>	<u>747,170</u>
<u>\$ 315,253</u>	<u>\$ 100,101</u>	<u>\$ 22,325</u>	<u>\$ 16,164</u>	<u>\$ -</u>	<u>\$ 990,546</u>

**STATE OF NEW MEXICO**  
Curry County  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ending June 30, 2013

	Special Revenue Funds			
	Reappraisal Fund	Correction Fees Fund	DWI Partnership Grant Fund	Law Enforcement Protection Fund
<i>Revenues:</i>				
Taxes				
Property taxes	\$ 172,704	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	30,200
Federal capital grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	97,197	-
Licenses and fees	-	123,999	-	-
Interest income	-	-	-	-
Miscellaneous	2,000	-	34	-
<i>Total revenues</i>	<u>174,704</u>	<u>123,999</u>	<u>97,231</u>	<u>30,200</u>
<i>Expenditures:</i>				
Current:				
General government	174,600	-	-	-
Public safety	-	107,596	125,537	33,509
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	46,105	46,804	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>220,705</u>	<u>154,400</u>	<u>125,537</u>	<u>33,509</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(46,001)</u>	<u>(30,401)</u>	<u>(28,306)</u>	<u>(3,309)</u>
<i>Other financing sources (uses)</i>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>(46,001)</u>	<u>(30,401)</u>	<u>(28,306)</u>	<u>(3,309)</u>
<i>Fund balances - beginning of year</i>	322,350	140,730	121,582	3,508
<i>Prior period adjustment (note 17)</i>	-	-	-	-
<i>Fund balances - beginning of year after adjustment</i>	<u>322,350</u>	<u>140,730</u>	<u>121,582</u>	<u>3,508</u>
<i>Fund balances - end of year</i>	<u>\$ 276,349</u>	<u>\$ 110,329</u>	<u>\$ 93,276</u>	<u>\$ 199</u>

The accompanying notes are an integral part of these financial statements



Special Revenue Funds

<u>DWI Grant Fund</u>	<u>Special DWI Grant Fund</u>	<u>Foster Grandparent Program Fund</u>	<u>Retired Senior Volunteers Program Fund</u>	<u>MCH Grant Fund</u>	<u>Beautification Grant Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	26,105	142	-	-
232,295	83,091	42,308	8,795	-	4,217
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>232,295</u>	<u>83,091</u>	<u>68,413</u>	<u>8,937</u>	<u>-</u>	<u>4,217</u>
-	-	-	-	-	-
184,491	83,091	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	4,956
-	-	81,333	12,871	2,038	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>184,491</u>	<u>83,091</u>	<u>81,333</u>	<u>12,871</u>	<u>2,038</u>	<u>4,956</u>
<u>47,804</u>	<u>-</u>	<u>(12,920)</u>	<u>(3,934)</u>	<u>(2,038)</u>	<u>(739)</u>
-	-	10,504	3,137	-	-
-	-	-	-	-	-
-	-	10,504	3,137	-	-
<u>47,804</u>	<u>-</u>	<u>(2,416)</u>	<u>(797)</u>	<u>(2,038)</u>	<u>(739)</u>
(1,673)	-	9,901	3,525	37,313	-
-	-	-	-	-	-
<u>(1,673)</u>	<u>-</u>	<u>9,901</u>	<u>3,525</u>	<u>37,313</u>	<u>-</u>
<u>\$ 46,131</u>	<u>\$ -</u>	<u>\$ 7,485</u>	<u>\$ 2,728</u>	<u>\$ 35,275</u>	<u>\$ (739)</u>

**STATE OF NEW MEXICO**  
Curry County  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ending June 30, 2013

	Special Revenue Funds			
	Underage Drinking Grant Fund	Misdemeanor Compliance Fund	Keep NM Beautiful Grant Fund	Teen Court Donations Fund
<i>Revenues:</i>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Intergovernmental income				
Federal operating grants	-	-	-	-
State operating grants	20,876	43,325	3,200	1,913
Federal capital grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	3,102
<i>Total revenues</i>	<u>20,876</u>	<u>43,325</u>	<u>3,200</u>	<u>5,015</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	29,965	46,282	-	8,273
Public works	-	-	-	-
Culture and recreation	-	-	4,800	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>29,965</u>	<u>46,282</u>	<u>4,800</u>	<u>8,273</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(9,089)</u>	<u>(2,957)</u>	<u>(1,600)</u>	<u>(3,258)</u>
<i>Other financing sources (uses)</i>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>(9,089)</u>	<u>(2,957)</u>	<u>(1,600)</u>	<u>(3,258)</u>
<i>Fund balances - beginning of year</i>	-	3,660	31	18,432
<i>Prior period adjustment (note 17)</i>	-	-	-	-
<i>Fund balances - beginning of year after adjustment</i>	<u>-</u>	<u>3,660</u>	<u>31</u>	<u>18,432</u>
<i>Fund balances - end of year</i>	<u>\$ (9,089)</u>	<u>\$ 703</u>	<u>\$ (1,569)</u>	<u>\$ 15,174</u>

The accompanying notes are an integral part of these financial statements

Special Revenue Funds

Framework For Change Fund	Victims Impact Panel Fund	Court House Security Fund	100th Curry County Anniversary Celebrate Fund	Senior Citizens Fund	HUD Rental Assistance Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
11,200	8,120	-	-	-	97,898
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	95	194	-
<u>11,200</u>	<u>8,120</u>	<u>-</u>	<u>95</u>	<u>194</u>	<u>97,898</u>
-	-	-	-	-	-
15,326	1,283	57,466	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	95,717
-	9,259	18,823	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,326</u>	<u>10,542</u>	<u>76,289</u>	<u>-</u>	<u>-</u>	<u>95,717</u>
<u>(4,126)</u>	<u>(2,422)</u>	<u>(76,289)</u>	<u>95</u>	<u>194</u>	<u>2,181</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(4,126)</u>	<u>(2,422)</u>	<u>(76,289)</u>	<u>95</u>	<u>194</u>	<u>2,181</u>
16,941	17,502	265,404	129	12,580	417
-	-	-	-	-	-
<u>16,941</u>	<u>17,502</u>	<u>265,404</u>	<u>129</u>	<u>12,580</u>	<u>417</u>
<u>\$ 12,815</u>	<u>\$ 15,080</u>	<u>\$ 189,115</u>	<u>\$ 224</u>	<u>\$ 12,774</u>	<u>\$ 2,598</u>

**STATE OF NEW MEXICO**  
Curry County  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ending June 30, 2013

	Special Revenue Funds			
	Sanction Service Juvenile Offenders Fund	Retired Senior Volunteers Federal Grant Fund	CYFD Underage Drinking Grant Fund	VFA Grant Fund
<i>Revenues:</i>				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Intergovernmental income				
Federal operating grants	-	6,998	29,226	-
State operating grants	71,863	-	-	9,528
Federal capital grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>71,863</u>	<u>6,998</u>	<u>29,226</u>	<u>9,528</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	72,034	-	29,226	9,528
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	7,874	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>72,034</u>	<u>7,874</u>	<u>29,226</u>	<u>9,528</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(171)</u>	<u>(876)</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>(171)</u>	<u>(876)</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	-	(118)	-	-
<i>Prior period adjustment (note 17)</i>	-	-	-	-
<i>Fund balances - beginning of year after adjustment</i>	<u>-</u>	<u>(118)</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ (171)</u>	<u>\$ (994)</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

Special Revenue Fund			Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
Bulletproof Vest Program Grant Fund	Juvenile Adjudication Grant Fund	Community Transformation Grant Fund	General Obligation Debt Service Fund	Road Capital Projects Fund	
\$ -	\$ -	\$ -	\$ 528,164	\$ -	\$ 700,868
-	-	-	-	-	1,620,106
-	-	-	-	-	62,471
-	15,994	66,117	-	-	915,513
-	-	-	-	36,178	36,178
-	-	-	-	640,199	817,199
-	-	-	-	-	204,874
-	-	-	-	-	190,008
-	-	-	-	-	5
-	-	-	-	-	5,706
-	15,994	66,117	528,164	676,377	4,552,928
-	-	-	-	-	199,764
-	15,994	-	-	-	908,023
-	-	-	-	-	-
-	-	38,660	-	-	48,416
-	-	-	-	-	1,693,411
-	-	-	-	576,339	920,559
-	-	-	500,000	-	532,475
-	-	-	40,255	-	44,353
-	15,994	38,660	540,255	576,339	4,347,001
-	-	27,457	(12,091)	100,038	205,927
-	-	-	-	-	13,641
-	-	-	-	(148,721)	(148,721)
-	-	-	-	(148,721)	(135,080)
-	-	27,457	(12,091)	(48,683)	70,847
3,490	-	517	561,319	(11,816)	3,315,642
(3,490)	-	-	-	-	(3,490)
-	-	517	561,319	(11,816)	3,312,152
\$ -	\$ -	\$ 27,974	\$ 549,228	\$ (60,499)	\$ 3,382,999

## STATE OF NEW MEXICO

Statement B-1

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Cigarette Tax Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>23</u>	<u>23</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 23</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ -
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-2

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Indigent Hospital Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ 1,801,462	\$ 1,801,462	\$ 1,301,473	\$ (499,989)
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>1,801,462</u>	<u>1,801,462</u>	<u>1,301,473</u>	<u>(499,989)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	1,926,462	1,926,462	1,328,688	597,774
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,926,462</u>	<u>1,926,462</u>	<u>1,328,688</u>	<u>597,774</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(125,000)</u>	<u>(125,000)</u>	<u>(27,215)</u>	<u>97,785</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	125,000	125,000	-	(125,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>(125,000)</u>
<i>Net change in fund balance</i>	-	-	(27,215)	(27,215)
<i>Fund Balance - Beginning of Year</i>	-	-	225,074	225,074
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,859</u>	<u>\$ 197,859</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (27,215)
Adjustments to revenue for other receivables				7,621
Adjustments to expenditures for accounts payable and accrued payroll expenses				(53,303)
Net change in fund balance (GAAP)				<u>\$ (72,897)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-3

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 Broadview Fire District Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	158,176	158,176	67,621	(90,555)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	3	3
Miscellaneous	-	-	179	179
<i>Total revenues</i>	<u>158,176</u>	<u>158,176</u>	<u>67,803</u>	<u>(90,373)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	55,978	55,978	26,385	29,593
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	11,581	11,581	-	11,581
Debt service:				
Principal	22,665	22,665	22,665	-
Interest	1,940	1,940	1,940	-
<i>Total expenditures</i>	<u>92,164</u>	<u>92,164</u>	<u>50,990</u>	<u>41,174</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>66,012</u>	<u>66,012</u>	<u>16,813</u>	<u>(49,199)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(66,012)	(66,012)	-	66,012
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(66,012)</u>	<u>(66,012)</u>	<u>-</u>	<u>66,012</u>
<i>Net change in fund balance</i>	-	-	16,813	16,813
<i>Fund Balance - Beginning of Year</i>	-	-	13,081	13,081
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,894</u>	<u>\$ 29,894</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 16,813
No adjustments to revenue				-
Adjustments to expenditures for accrued expenses				291
Net change in fund balance (GAAP)				<u>\$ 17,104</u>

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-4

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Field Fire District Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	51,026	51,026	48,476	(2,550)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	2	2
Miscellaneous	-	-	41	41
<i>Total revenues</i>	<u>51,026</u>	<u>51,026</u>	<u>48,519</u>	<u>(2,507)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	41,867	41,867	12,586	29,281
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	175,000	175,000	-	175,000
Debt service:				
Principal	10,836	10,836	10,836	-
Interest	1,132	1,132	1,132	-
<i>Total expenditures</i>	<u>228,835</u>	<u>228,835</u>	<u>24,554</u>	<u>204,281</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(177,809)</u>	<u>(177,809)</u>	<u>23,965</u>	<u>201,774</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	177,809	177,809	-	(177,809)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>177,809</u>	<u>177,809</u>	<u>-</u>	<u>(177,809)</u>
<i>Net change in fund balance</i>	-	-	23,965	23,965
<i>Fund Balance - Beginning of Year</i>	-	-	177,812	177,812
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,777</u>	<u>\$ 201,777</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 23,965
No adjustments to revenue				-
Adjustments to expenditures for accrued expenses				167
Net change in fund balance (GAAP)				<u>\$ 24,132</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-5

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Pleasant Hill Fire District Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	39,058	39,058	48,476	9,418
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	19	19
<i>Total revenues</i>	<u>39,058</u>	<u>39,058</u>	<u>48,495</u>	<u>9,437</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	43,576	43,576	23,946	19,630
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	282,444	282,444	-	282,444
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>326,020</u>	<u>326,020</u>	<u>23,946</u>	<u>302,074</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(286,962)</u>	<u>(286,962)</u>	<u>24,549</u>	<u>311,511</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	286,962	286,962	-	(286,962)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>286,962</u>	<u>286,962</u>	<u>-</u>	<u>(286,962)</u>
<i>Net change in fund balance</i>	-	-	24,549	24,549
<i>Fund Balance - Beginning of Year</i>	-	-	287,460	287,460
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 312,009</u>	<u>\$ 312,009</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 24,549
No adjustments to revenue				-
Adjustments to expenditures for prepaid expenses				244
Net change in fund balance (GAAP)				<u>\$ 24,793</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-6

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Clerk Equipment Record Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	62,500	62,500	66,565	4,065
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	42	42
<i>Total revenues</i>	<u>62,500</u>	<u>62,500</u>	<u>66,607</u>	<u>4,107</u>
<i>Expenditures:</i>				
Current:				
General government	53,000	53,162	23,346	29,816
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	62,500	62,338	8,713	53,625
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>115,500</u>	<u>115,500</u>	<u>32,059</u>	<u>83,441</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(53,000)</u>	<u>(53,000)</u>	<u>34,548</u>	<u>87,548</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	53,000	53,000	-	(53,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>53,000</u>	<u>53,000</u>	<u>-</u>	<u>(53,000)</u>
<i>Net change in fund balance</i>	-	-	34,548	34,548
<i>Fund Balance - Beginning of Year</i>	-	-	65,553	65,553
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,101</u>	<u>\$ 100,101</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 34,548
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ 34,548</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-7

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Commissary Recreation Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	43,200	43,200	41,112	(2,088)
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>43,200</u>	<u>43,200</u>	<u>41,112</u>	<u>(2,088)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	58,200	58,200	43,951	14,249
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>58,200</u>	<u>58,200</u>	<u>43,951</u>	<u>14,249</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(2,839)</u>	<u>12,161</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	15,000	15,000	-	(15,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>
<i>Net change in fund balance</i>	-	-	(2,839)	(2,839)
<i>Fund Balance - Beginning of Year</i>	-	-	25,164	25,164
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,325</u>	<u>\$ 22,325</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (2,839)
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (2,839)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-8

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 Restitution and Forfeitures Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	54,440	66,009	11,569
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>54,440</u>	<u>66,009</u>	<u>11,569</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	12,959	29,099	24,980	4,119
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	3,041	41,341	40,904	437
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>16,000</u>	<u>70,440</u>	<u>65,884</u>	<u>4,556</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(16,000)</u>	<u>(16,000)</u>	<u>125</u>	<u>16,125</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	16,000	16,000	-	(16,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>16,000</u>	<u>16,000</u>	<u>-</u>	<u>(16,000)</u>
<i>Net change in fund balance</i>	-	-	125	125
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>16,039</u>	<u>16,039</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,164</u>	<u>\$ 16,164</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 125
No adjustments to revenue				-
Adjustments to expenditures for accounts payable				343
Net change in fund balance (GAAP)				<u>\$ 468</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-9

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 Legislative Appropriation Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	177,000	177,000	177,000	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>177,000</u>	<u>177,000</u>	<u>177,000</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	177,000	177,000	177,000	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>177,000</u>	<u>177,000</u>	<u>177,000</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ -
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-10

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Environmental Gross Receipts Tax Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ 181,100	\$ 181,100	\$ 302,914	\$ 121,814
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>181,100</u>	<u>181,100</u>	<u>302,914</u>	<u>121,814</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	392,653	392,653	66,765	325,888
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>392,653</u>	<u>392,653</u>	<u>66,765</u>	<u>325,888</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(211,553)</u>	<u>(211,553)</u>	<u>236,149</u>	<u>447,702</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	211,553	211,553	-	(211,553)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>211,553</u>	<u>211,553</u>	<u>-</u>	<u>(211,553)</u>
<i>Net change in fund balance</i>	-	-	236,149	236,149
<i>Fund Balance - Beginning of Year</i>	-	-	697,037	697,037
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 933,186</u>	<u>\$ 933,186</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 236,149
Adjustments to revenue for taxes receivables				8,098
Adjustments to expenditures for accounts payable				(871)
Net change in fund balance (GAAP)				<u>\$ 243,376</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-11

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Reappraisal Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ 163,000	\$ 163,000	\$ 172,704	\$ 9,704
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	2,000	2,000
<i>Total revenues</i>	<u>163,000</u>	<u>163,000</u>	<u>174,704</u>	<u>11,704</u>
<i>Expenditures:</i>				
Current:				
General government	130,541	156,553	134,173	22,380
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	232,459	206,447	94,911	111,536
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>363,000</u>	<u>363,000</u>	<u>229,084</u>	<u>133,916</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(54,380)</u>	<u>145,620</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	200,000	200,000	-	(200,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
<i>Net change in fund balance</i>	-	-	(54,380)	(54,380)
<i>Fund Balance - Beginning of Year</i>	-	-	324,282	324,282
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 269,902</u>	<u>\$ 269,902</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (54,380)
No adjustments to revenue				-
Adjustments to expenditures for accrued payroll expenses				8,379
Net change in fund balance (GAAP)				<u>\$ (46,001)</u>

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-12

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Correction Fees Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	116,000	116,000	123,999	7,999
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>116,000</u>	<u>116,000</u>	<u>123,999</u>	<u>7,999</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	108,000	126,000	101,704	24,296
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	108,000	90,000	52,696	37,304
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>216,000</u>	<u>216,000</u>	<u>154,400</u>	<u>61,600</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(30,401)</u>	<u>69,599</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	100,000	100,000	-	(100,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
<i>Net change in fund balance</i>	-	-	(30,401)	(30,401)
<i>Fund Balance - Beginning of Year</i>	-	-	140,730	140,730
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,329</u>	<u>\$ 110,329</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (30,401)
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (30,401)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-13

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

DWI Partnership Grant Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	90,800	90,800	97,197	6,397
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	34	34
<i>Total revenues</i>	<u>90,800</u>	<u>90,800</u>	<u>97,231</u>	<u>6,431</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	145,074	147,640	123,223	24,417
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	31,000	28,434	2,000	26,434
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>176,074</u>	<u>176,074</u>	<u>125,223</u>	<u>50,851</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(85,274)</u>	<u>(85,274)</u>	<u>(27,992)</u>	<u>57,282</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	85,274	85,274	-	(85,274)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>85,274</u>	<u>85,274</u>	<u>-</u>	<u>(85,274)</u>
<i>Net change in fund balance</i>	-	-	(27,992)	(27,992)
<i>Fund Balance - Beginning of Year</i>	-	-	122,633	122,633
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,641</u>	<u>\$ 94,641</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (27,992)
No adjustments to revenue				-
Adjustments to expenditures for accrued payroll expenses				(314)
Net change in fund balance (GAAP)				<u>\$ (28,306)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-14

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Law Enforcement Protection Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	30,200	30,200	30,200	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>30,200</u>	<u>30,200</u>	<u>30,200</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	33,708	33,708	33,509	199
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>33,708</u>	<u>33,708</u>	<u>33,509</u>	<u>199</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,508)</u>	<u>(3,508)</u>	<u>(3,309)</u>	<u>199</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	3,508	3,508	-	(3,508)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,508</u>	<u>3,508</u>	<u>-</u>	<u>(3,508)</u>
<i>Net change in fund balance</i>	-	-	(3,309)	(3,309)
<i>Fund Balance - Beginning of Year</i>	-	-	3,508	3,508
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199</u>	<u>\$ 199</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (3,309)
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (3,309)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-15

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

DWI Grant Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	225,367	230,281	232,295	2,014
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>225,367</u>	<u>230,281</u>	<u>232,295</u>	<u>2,014</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	253,930	258,844	218,173	40,671
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>253,930</u>	<u>258,844</u>	<u>218,173</u>	<u>40,671</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(28,563)</u>	<u>(28,563)</u>	<u>14,122</u>	<u>42,685</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	28,563	28,563	-	(28,563)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>28,563</u>	<u>28,563</u>	<u>-</u>	<u>(28,563)</u>
<i>Net change in fund balance</i>	-	-	14,122	14,122
<i>Fund Balance - Beginning of Year</i>	-	-	33,476	33,476
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,598</u>	<u>\$ 47,598</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 14,122
No adjustments to revenue				-
Adjustments to expenditures for accounts payable and accrued payroll expenses				33,682
Net change in fund balance (GAAP)				<u>\$ 47,804</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-16

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Special DWI Grant Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	62,100	95,575	103,410	7,835
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>62,100</u>	<u>95,575</u>	<u>103,410</u>	<u>7,835</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	57,100	90,575	79,871	10,704
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	5,000	5,000	3,220	1,780
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>62,100</u>	<u>95,575</u>	<u>83,091</u>	<u>12,484</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>20,319</u>	<u>20,319</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	20,319	20,319
<i>Fund Balance - Beginning of Year</i>	-	-	(76,197)	(76,197)
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (55,878)</u>	<u>\$ (55,878)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 20,319
Adjustments to revenue for other receivables				(20,319)
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-17

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Foster Grandparent Program Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	52,984	52,984	26,105	(26,879)
State operating grants	36,926	36,926	26,435	(10,491)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>89,910</u>	<u>89,910</u>	<u>52,540</u>	<u>(37,370)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	100,745	100,745	81,345	19,400
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>100,745</u>	<u>100,745</u>	<u>81,345</u>	<u>19,400</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,835)</u>	<u>(10,835)</u>	<u>(28,805)</u>	<u>(17,970)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	5,441	5,441	-	(5,441)
Transfers in	5,394	5,394	10,504	5,110
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>10,835</u>	<u>10,835</u>	<u>10,504</u>	<u>(331)</u>
<i>Net change in fund balance</i>	-	-	(18,301)	(18,301)
<i>Fund Balance - Beginning of Year</i>	-	-	331	331
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,970)</u>	<u>\$ (17,970)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (18,301)
Adjustments to revenue for other receivables				15,873
Adjustments to expenditures for accounts payable and accrued payroll expenses				12
Net change in fund balance (GAAP)				<u>\$ (2,416)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-18

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Retired Senior Volunteers Program Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	142	142
State operating grants	18,630	18,630	12,746	(5,884)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>18,630</u>	<u>18,630</u>	<u>12,888</u>	<u>(5,742)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	21,766	21,766	12,910	8,856
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>21,766</u>	<u>21,766</u>	<u>12,910</u>	<u>8,856</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,136)</u>	<u>(3,136)</u>	<u>(22)</u>	<u>3,114</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	3,136	3,136	3,137	1
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,136</u>	<u>3,136</u>	<u>3,137</u>	<u>1</u>
<i>Net change in fund balance</i>	-	-	3,115	3,115
<i>Fund Balance - Beginning of Year</i>	-	-	(2,827)	(2,827)
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 288</u>	<u>\$ 288</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 3,115
Adjustments to revenue for other receivables				(3,951)
Adjustments to expenditures for accrued payroll expenses				39
Net change in fund balance (GAAP)				<u>\$ (797)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-19

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

MCH Grant Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	37,312	37,312	2,038	35,274
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>37,312</u>	<u>37,312</u>	<u>2,038</u>	<u>35,274</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(37,312)</u>	<u>(37,312)</u>	<u>(2,038)</u>	<u>35,274</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	37,312	37,312	-	(37,312)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>37,312</u>	<u>37,312</u>	<u>-</u>	<u>(37,312)</u>
<i>Net change in fund balance</i>	-	-	(2,038)	(2,038)
<i>Fund Balance - Beginning of Year</i>	-	-	37,313	37,313
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,275</u>	<u>\$ 35,275</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (2,038)
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (2,038)</u>

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-20

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Beautification Grant Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	5,000	5,000	3,210	(1,790)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>3,210</u>	<u>(1,790)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	5,000	5,000	4,956	44
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>4,956</u>	<u>44</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(1,746)</u>	<u>(1,746)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(1,746)	(1,746)
<i>Fund Balance - Beginning of Year</i>	-	-	(2,316)	(2,316)
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,062)</u>	<u>\$ (4,062)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (1,746)
Adjustments to revenue for other receivables				1,007
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (739)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-21

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 Under Age Drinking Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	40,000	40,000	12,714	(27,286)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>40,000</u>	<u>40,000</u>	<u>12,714</u>	<u>(27,286)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	40,000	40,000	29,670	10,330
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>40,000</u>	<u>40,000</u>	<u>29,670</u>	<u>10,330</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(16,956)</u>	<u>(16,956)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(16,956)	(16,956)
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,956)</u>	<u>\$ (16,956)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (16,956)
Adjustments to revenue for other receivables				8,162
Adjustments to expenditures for accounts payable				(295)
Net change in fund balance (GAAP)				<u>\$ (9,089)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-22

## Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 Misdemeanor Compliance Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	55,000	55,000	43,325	(11,675)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>55,000</u>	<u>55,000</u>	<u>43,325</u>	<u>(11,675)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	55,000	55,000	42,895	12,105
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>55,000</u>	<u>55,000</u>	<u>42,895</u>	<u>12,105</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>430</u>	<u>430</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	430	430
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>3,660</u>	<u>3,660</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,090</u>	<u>\$ 4,090</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 430
No adjustments to revenue				-
Adjustments to expenditures for accounts payable				(3,387)
Net change in fund balance (GAAP)				<u>\$ (2,957)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-23

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Keep NM Beautiful Grant Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	4,800	3,200	(1,600)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>4,800</u>	<u>3,200</u>	<u>(1,600)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	4,800	4,800	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(1,600)</u>	<u>(1,600)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(1,600)	(1,600)
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>31</u>	<u>31</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,569)</u>	<u>\$ (1,569)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (1,600)
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (1,600)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-24

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Teen Court Donations Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	8,000	8,000	1,913	(6,087)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	4,000	4,000	3,102	(898)
<i>Total revenues</i>	<u>12,000</u>	<u>12,000</u>	<u>5,015</u>	<u>(6,985)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	12,000	12,000	8,273	3,727
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>12,000</u>	<u>12,000</u>	<u>8,273</u>	<u>3,727</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(3,258)</u>	<u>(3,258)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(3,258)	(3,258)
<i>Fund Balance - Beginning of Year</i>	-	-	18,432	18,432
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,174</u>	<u>\$ 15,174</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (3,258)
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (3,258)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-25

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 Framework For Change Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	10,000	10,000	11,200	1,200
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>11,200</u>	<u>1,200</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	18,000	18,000	15,326	2,674
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>18,000</u>	<u>18,000</u>	<u>15,326</u>	<u>2,674</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(8,000)</u>	<u>(8,000)</u>	<u>(4,126)</u>	<u>3,874</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	8,000	8,000	-	(8,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>
<i>Net change in fund balance</i>	-	-	(4,126)	(4,126)
<i>Fund Balance - Beginning of Year</i>	-	-	16,941	16,941
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,815</u>	<u>\$ 12,815</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (4,126)
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (4,126)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-26

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Victims Impact Panel Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	10,000	10,000	8,120	(1,880)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>8,120</u>	<u>(1,880)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	8,000	8,000	1,283	6,717
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	10,000	10,000	9,259	741
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>18,000</u>	<u>18,000</u>	<u>10,542</u>	<u>7,458</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(8,000)</u>	<u>(8,000)</u>	<u>(2,422)</u>	<u>5,578</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	8,000	8,000	-	(8,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>
<i>Net change in fund balance</i>	-	-	(2,422)	(2,422)
<i>Fund Balance - Beginning of Year</i>	-	-	17,502	17,502
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,080</u>	<u>\$ 15,080</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (2,422)
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (2,422)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-27

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Court House Security Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	199,999	175,363	51,562	123,801
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	24,636	24,628	8
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>199,999</u>	<u>199,999</u>	<u>76,190</u>	<u>123,809</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(199,999)</u>	<u>(199,999)</u>	<u>(76,190)</u>	<u>123,809</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	199,999	199,999	-	(199,999)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>199,999</u>	<u>199,999</u>	<u>-</u>	<u>(199,999)</u>
<i>Net change in fund balance</i>	-	-	(76,190)	(76,190)
<i>Fund Balance - Beginning of Year</i>	-	-	266,102	266,102
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189,912</u>	<u>\$ 189,912</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (76,190)
No adjustments to revenue				-
Adjustments to expenditures for accrued payroll expenses				(99)
Net change in fund balance (GAAP)				<u>\$ (76,289)</u>

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-28

## Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 100th Curry County Anniversary Celebrate Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	95	95
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>95</u>	<u>95</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>95</u>	<u>95</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	95	95
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>129</u>	<u>129</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224</u>	<u>\$ 224</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 95
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ 95</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-29

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Senior Citizens Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	194	194
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>194</u>	<u>194</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	10,000	10,000	-	10,000
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,000)</u>	<u>(10,000)</u>	<u>194</u>	<u>10,194</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	10,000	10,000	-	(10,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
<i>Net change in fund balance</i>	-	-	194	194
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>12,580</u>	<u>12,580</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,774</u>	<u>\$ 12,774</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 194
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ 194</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-30

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual  
 HUD Rental Assistance Grant Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	129,864	129,864	99,157	(30,707)
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>129,864</u>	<u>129,864</u>	<u>99,157</u>	<u>(30,707)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	129,864	129,864	104,029	25,835
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>129,864</u>	<u>129,864</u>	<u>104,029</u>	<u>25,835</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(4,872)</u>	<u>(4,872)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(4,872)	(4,872)
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,872)</u>	<u>\$ (4,872)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (4,872)
Adjustments to revenue for accounts receivable				(1,259)
Adjustments to expenditures for accounts payable				8,312
Net change in fund balance (GAAP)				<u>\$ 2,181</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-31

## Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

## Budget (Non-GAAP Budgetary Basis) and Actual

## Sanction Service Juvenile Offenders Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	73,195	73,194	68,813	(4,381)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>73,195</u>	<u>73,194</u>	<u>68,813</u>	<u>(4,381)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	73,195	73,194	71,863	1,331
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>73,195</u>	<u>73,194</u>	<u>71,863</u>	<u>1,331</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(3,050)</u>	<u>(3,050)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(3,050)	(3,050)
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>(9,997)</u>	<u>(9,997)</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,047)</u>	<u>\$ (13,047)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (3,050)
Adjustments to revenue for accounts receivable				3,050
Adjustments for expenditures for accrued expenses				(171)
Net change in fund balance (GAAP)				<u>\$ (171)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-32

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 Retired Senior Volunteers Program Federal Grant Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	13,553	13,553	5,320	(8,233)
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>13,553</u>	<u>13,553</u>	<u>5,320</u>	<u>(8,233)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	13,553	13,553	7,675	5,878
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>13,553</u>	<u>13,553</u>	<u>7,675</u>	<u>5,878</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,355)</u>	<u>(2,355)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(2,355)	(2,355)
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,355)</u>	<u>\$ (2,355)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (2,355)
Adjustments to revenue for accounts receivable				1,678
Adjustments to expenditures for accounts payable				(199)
Net change in fund balance (GAAP)				<u>\$ (876)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-33

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

CYFD Underage Drinking Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variations Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	30,000	19,954	(10,046)
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>30,000</u>	<u>19,954</u>	<u>(10,046)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	30,000	29,226	774
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>30,000</u>	<u>29,226</u>	<u>774</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(9,272)</u>	<u>(9,272)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(9,272)	(9,272)
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,272)</u>	<u>\$ (9,272)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (9,272)
Adjustments to revenue for accounts receivable				9,272
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-34

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

VFA Grant Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variations Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	10,018	-	(10,018)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>10,018</u>	<u>-</u>	<u>(10,018)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	10,018	9,528	490
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>10,018</u>	<u>9,528</u>	<u>490</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(9,528)</u>	<u>(9,528)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	(9,528)	(9,528)
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,528)</u>	<u>\$ (9,528)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (9,528)
Adjustments to revenue for accounts receivable				9,528
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-35

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Bulletproof Vest Program Grant Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)				-
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-36

Curry County

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual  
 Juvenile Adjudication Grant Special Revenue Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	32,780	25,000	17,337	(7,663)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>32,780</u>	<u>25,000</u>	<u>17,337</u>	<u>(7,663)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	(32,780)	25,000	15,994	9,006
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>(32,780)</u>	<u>25,000</u>	<u>15,994</u>	<u>9,006</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>65,560</u>	<u>-</u>	<u>1,343</u>	<u>1,343</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(65,560)	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(65,560)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	1,343	1,343
<i>Fund Balance - Beginning of Year</i>	-	-	(6,910)	(6,910)
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,567)</u>	<u>\$ (5,567)</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 1,343
Adjustments to revenue for accounts receivable				(1,343)
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-37

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Community Transformation Grant Special Revenue Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	(75,000)	65,500	57,250	(8,250)
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>(75,000)</u>	<u>65,500</u>	<u>57,250</u>	<u>(8,250)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	75,968	66,468	38,816	27,652
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>75,968</u>	<u>66,468</u>	<u>38,816</u>	<u>27,652</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(150,968)</u>	<u>(968)</u>	<u>18,434</u>	<u>19,402</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	150,968	968	-	(968)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>150,968</u>	<u>968</u>	<u>-</u>	<u>(968)</u>
<i>Net change in fund balance</i>	-	-	18,434	18,434
<i>Fund Balance - Beginning of Year</i>	-	-	968	968
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,402</u>	<u>\$ 19,402</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ 18,434
Adjustments to revenue for accounts receivable				8,867
Adjustments to expenditures for accounts payable				156
Net change in fund balance (GAAP)				<u>\$ 27,457</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-38

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

General Obligation Debt Service Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ 540,255	\$ 540,255	\$ 528,164	\$ (12,091)
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>540,255</u>	<u>540,255</u>	<u>528,164</u>	<u>(12,091)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	500,000	500,000	500,000	-
Interest	40,255	40,255	40,255	-
<i>Total expenditures</i>	<u>540,255</u>	<u>540,255</u>	<u>540,255</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(12,091)</u>	<u>(12,091)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(12,091)</u>	<u>(12,091)</u>
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>561,319</u>	<u>561,319</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 549,228</u>	<u>\$ 549,228</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (12,091)
No adjustments to revenue				-
No adjustments to expenditures				-
Net change in fund balance (GAAP)				<u>\$ (12,091)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-39

Curry County

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

Road Capital Projects Fund

For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances
	Original	Final		Favorable (Unfavorable) Final to Actual
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	1,289,064	1,289,064	676,377	(612,687)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>1,289,064</u>	<u>1,289,064</u>	<u>676,377</u>	<u>(612,687)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	1,289,064	1,289,064	598,408	690,656
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,289,064</u>	<u>1,289,064</u>	<u>598,408</u>	<u>690,656</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>77,969</u>	<u>77,969</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(148,721)	(148,721)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(148,721)</u>	<u>(148,721)</u>
<i>Net change in fund balance</i>	-	-	(70,752)	(70,752)
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>70,752</u>	<u>70,752</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)				\$ (70,752)
No adjustments to revenue				-
Adjustments to expenditures for accounts payable				<u>22,069</u>
Net change in fund balance (GAAP)				<u>\$ (48,683)</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-40

## Curry County

Statement of Revenues, Expenses and Changes in Net Position  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 Events Center and Fairgrounds Proprietary Fund  
 For the Year Ending June 30, 2013

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable) Final to Actual
	Original	Final		
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Intergovernmental income:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	49,914	49,914
Licenses and fees	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>49,914</u>	<u>49,914</u>
<i>Expenses:</i>				
Current:				
Operating expenses	<u>595,361</u>	<u>595,361</u>	<u>485,257</u>	<u>110,104</u>
<i>Total expenses</i>	<u>595,361</u>	<u>595,361</u>	<u>485,257</u>	<u>110,104</u>
<i>Excess (deficiency) of revenues over expenses</i>	<u>(595,361)</u>	<u>(595,361)</u>	<u>(435,343)</u>	<u>160,018</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	<u>43,861</u>	<u>43,861</u>	<u>-</u>	<u>(43,861)</u>
<i>Total other financing sources (uses)</i>	<u>43,861</u>	<u>43,861</u>	<u>-</u>	<u>(43,861)</u>
<i>Income (loss) before contributions and transfers</i>	<u>(551,500)</u>	<u>(551,500)</u>	<u>(435,343)</u>	<u>116,157</u>
Transfers in (out)	<u>551,500</u>	<u>551,500</u>	<u>555,361</u>	<u>3,861</u>
<i>Change in net position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>120,018</u>	<u>\$ 120,018</u>
<i>Revenues (expenses) not budgeted:</i>				
Depreciation			<u>(468,562)</u>	
<i>Change in net position per Exhibit D-2</i>			<u>\$ (348,544)</u>	

The accompanying notes are an integral part of these financial statements

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**SUPPORTING SCHEDULES**

**STATE OF NEW MEXICO**  
 Curry County  
 Schedule of Collateral Pledged By Depository  
 for Public Funds  
 June 30, 2013

Schedule I

<u>Name of Depository</u>	<u>Type of Collateral</u>	<u>Description of Pledged Collateral</u>	<u>Maturity</u>	<u>CUSIP Number</u>	<u>Fair Market Value at June 30, 2013</u>	<u>Location</u>
<b>New Mexico Bank &amp; Trust</b>						
	Note	GNR 2011-9 C	9/16/2041	38376GZU7	\$ 1,557,631	New Mexico Bank & Trust, P.O. Box 1048, Albuquerque, NM 87103
	Note	SBA 521873	7/25/2037	83165AJS4	5,176,502	
	Note	CSMC 2010-1R 2A1	12/27/2046	12643CAD3	<u>1,249,184</u>	
				Total	<u>\$ 7,983,317</u>	

See accompanying independent auditor's report



**STATE OF NEW MEXICO**  
Curry County  
Schedule of Deposit and Investment Accounts  
June 30, 2013

Schedule II

<u>Bank Name</u>	<u>Account Type</u>	<u>Bank Balance</u>	<u>Deposits in Transit</u>	<u>Outstanding Checks</u>	<u>Book Balance</u>
Wells Fargo					
Curry County Treasurer	Checking	\$ 1,600	\$ -	\$ -	\$ 1,600
New Mexico Bank & Trust					
General Account	Checking	300,000	15,893	9,381	306,512
Treasurer	Checking	-	-	667,522	(667,522)
Treasurer	Checking	-	-	278,085	(278,085)
Repurchase Agreement	Repurchase	6,536,777	-	-	6,536,777
Inmate Trust Account	Checking	20,964	-	-	20,964
Inmate Trust Account	Checking	16,993	199	7,492	9,700
Stale Dated Check Account	Checking	173	-	-	173
Stale Dated Administration	Checking	2,912	-	-	2,912
Treasurer - Fair	Checking	244	-	-	244
Tax Protest	Checking	23,848	-	-	23,848
Linsco Private Investments					
Investments	Investment	2,220,142	-	-	2,220,142
Delaware Capital					
Investments	Investment	3,499,118	-	-	3,499,118
Reserve Contingency Fund					
Investment account	Investment	256	-	-	256
NMFA Reserve Accounts*	Money Market	392,346	-	-	392,346
Reconciled balance		<u>\$ 13,015,373</u>	<u>\$ 16,092</u>	<u>\$ 962,480</u>	<u>\$ 12,068,985</u>

\*Accounts are U.S. Treasury Money Market Account Mutual Funds

Exhibit A-1:	Cash and Cash Equivalents	\$ 11,998,492
Exhibit A-1:	Investments	256
Exhibit E-1:	Agency funds	71,475
	Less: Cash on hand	(1,238)
	<b>Reconciled Deposits and Investments</b>	<u><u>\$ 12,068,985</u></u>

**STATE OF NEW MEXICO**  
 Curry County  
 Tax Roll Reconciliation - Changes in Property Taxes Receivable  
 For the Year Ended June 30, 2013

Schedule III

Property taxes receivable, beginning of year	\$ 886,967
Changes to tax roll:	
Net taxes charged to treasurer for fiscal year	17,391,706
Adjustments:	
Decrease in taxes receivables	<u>3,987</u>
Total receivables prior to collections	18,282,660
Collections for fiscal year ended June 30, 2013	<u>17,246,818</u>
Property taxes receivable, end of year	<u><u>\$ 1,035,842</u></u>

Property taxes receivable by year:

2003	\$ 1,232
2004	2,187
2005	2,326
2006	4,164
2007	6,747
2008	10,628
2009	14,803
2010	52,897
2011	203,822
2012	<u>737,036</u>
Total taxes receivable	<u><u>\$ 1,035,842</u></u>

Property taxes receivable are reported in the following funds in the financial statements:

	General Fund	\$ 750,985
	Agency Fund	<u>284,857</u>
	Total	<u><u>\$ 1,035,842</u></u>

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>State of New Mexico: Clovis</b>										
Debit Service 2003	\$ 550,444	\$ (1,234)	\$ 549,211	\$ (548,741)	\$ (2)	\$ (548,743)	\$ 467	\$ 2	\$ 548,743	\$ 467
Debit Service 2004	381,442	1,604	383,045	(382,946)	(10)	(382,956)	89	10	382,956	89
Debit Service 2005	483,965	3,213	487,178	(486,960)	(3)	(486,963)	216	3	486,963	216
Debit Service 2006	547,983	(1,026)	546,958	(546,728)	(18)	(546,746)	212	18	546,746	212
Debit Service 2007	576,257	(4,428)	571,829	(571,349)	(61)	(571,410)	418	61	571,410	418
Debit Service 2008	641,184	(624)	640,560	(639,864)	(250)	(640,113)	447	250	640,113	447
Debit Service 2009	624,276	1,779	626,056	(624,371)	(1,158)	(625,529)	526	1,158	625,529	526
Debit Service 2010	869,288	273	869,562	(859,103)	(7,652)	(866,755)	2,807	7,652	866,755	2,807
Debit Service 2011	839,718	6,437	846,156	(814,037)	(22,338)	(836,375)	9,780	22,338	836,375	9,780
Debit Service 2012	880,418	143	880,560	-	(844,467)	(844,467)	36,093	844,467	844,467	36,093
<b>Total Debit Service</b>	<b>\$ 6,394,976</b>	<b>\$ 6,139</b>	<b>\$ 6,401,115</b>	<b>\$ (5,474,099)</b>	<b>\$ (875,960)</b>	<b>\$ (6,350,059)</b>	<b>\$ 51,056</b>	<b>\$ 875,960</b>	<b>\$ 6,350,059</b>	<b>\$ 51,056</b>
<b>State of New Mexico: Texico</b>										
Debit Service 2003	\$ 41,101	\$ 215	\$ 41,315	\$ (40,636)	\$ -	\$ (40,636)	\$ 679	\$ -	\$ 40,636	\$ 679
Debit Service 2004	28,322	694	29,015	(28,852)	-	(28,852)	163	-	28,852	163
Debit Service 2005	35,019	796	35,814	(35,650)	-	(35,650)	164	-	35,650	164
Debit Service 2006	41,919	724	42,643	(42,616)	-	(42,616)	27	-	42,616	27
Debit Service 2007	49,242	(1,119)	48,124	(48,098)	-	(48,098)	26	-	48,098	26
Debit Service 2008	54,853	(1,647)	53,206	(53,141)	(17)	(53,157)	49	17	53,157	49
Debit Service 2009	50,628	478	51,106	(51,001)	(30)	(51,031)	75	30	51,031	75
Debit Service 2010	65,412	426	65,838	(65,581)	(180)	(65,762)	76	180	65,762	76
Debit Service 2011	56,450	1,966	58,416	(54,751)	(3,239)	(57,990)	426	3,239	57,990	426
Debit Service 2012	61,731	409	62,140	-	(57,825)	(57,825)	4,315	57,825	57,825	4,315
<b>Total Debit Service</b>	<b>\$ 484,675</b>	<b>\$ 2,943</b>	<b>\$ 487,618</b>	<b>\$ (420,326)</b>	<b>\$ (61,290)</b>	<b>\$ (481,616)</b>	<b>\$ 6,001</b>	<b>\$ 61,290</b>	<b>\$ 481,616</b>	<b>\$ 6,001</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>State of New Mexico: Melrose</b>										
Debit Service 2003	\$ 22,168	\$ (40)	\$ 22,128	\$ (22,093)	\$ -	\$ (22,093)	\$ 35	\$ -	\$ 22,093	\$ 35
Debit Service 2004	15,116	322	15,438	(15,393)	-	(15,393)	46	-	15,393	46
Debit Service 2005	18,088	1,014	19,103	(19,045)	-	(19,045)	57	-	19,045	57
Debit Service 2006	20,527	43	20,570	(20,549)	-	(20,549)	21	-	20,549	21
Debit Service 2007	20,475	(128)	20,347	(20,339)	-	(20,339)	8	-	20,339	8
Debit Service 2008	20,863	40	20,903	(20,884)	(13)	(20,897)	6	13	20,897	6
Debit Service 2009	20,992	55	21,047	(21,011)	(16)	(21,027)	21	16	21,027	21
Debit Service 2010	28,639	(11)	28,628	(28,485)	(74)	(28,560)	68	74	28,560	68
Debit Service 2011	26,747	5	26,751	(26,021)	(458)	(26,479)	273	458	26,479	273
Debit Service 2012	28,659	1	28,660	-	(27,876)	(27,876)	784	27,876	27,876	784
<b>Total Debit Service</b>	<b>\$ 222,273</b>	<b>\$ 1,302</b>	<b>\$ 223,575</b>	<b>\$ (193,820)</b>	<b>\$ (28,436)</b>	<b>\$ (222,257)</b>	<b>\$ 1,318</b>	<b>\$ 28,436</b>	<b>\$ 222,257</b>	<b>\$ 1,318</b>
<b>State of New Mexico: Grady</b>										
Debit Service 2003	\$ 44,280	\$ (1,206)	\$ 43,074	\$ (43,024)	\$ -	\$ (43,024)	\$ 50	\$ -	\$ 43,024	\$ 50
Debit Service 2004	48,580	(249)	48,331	(48,316)	-	(48,316)	15	-	48,316	15
Debit Service 2005	8,097	(12)	8,085	(8,067)	-	(8,067)	18	-	8,067	18
Debit Service 2006	8,454	(1)	8,454	(8,450)	-	(8,450)	3	-	8,450	3
Debit Service 2007	9,551	(1,020)	8,531	(8,526)	-	(8,526)	6	-	8,526	6
Debit Service 2008	8,570	8	8,579	(8,571)	-	(8,571)	7	-	8,571	7
Debit Service 2009	8,123	20	8,143	(8,143)	-	(8,143)	-	-	8,143	-
Debit Service 2010	11,281	5	11,286	(11,258)	(23)	(11,281)	5	23	11,281	5
Debit Service 2011	10,210	2	10,212	(9,910)	(251)	(10,161)	51	251	10,161	51
Debit Service 2012	10,157	(10)	10,147	-	(9,872)	(9,872)	275	9,872	9,872	275
<b>Total Debit Service</b>	<b>\$ 167,304</b>	<b>\$ (2,463)</b>	<b>\$ 164,842</b>	<b>\$ (154,265)</b>	<b>\$ (10,147)</b>	<b>\$ (164,412)</b>	<b>\$ 430</b>	<b>\$ 10,147</b>	<b>\$ 164,412</b>	<b>\$ 430</b>
<b>Grand Total State</b>	<b>\$ 7,269,228</b>	<b>\$ 7,921</b>	<b>\$ 7,277,149</b>	<b>\$ (6,242,510)</b>	<b>\$ (975,833)</b>	<b>\$ (7,218,344)</b>	<b>\$ 58,806</b>	<b>\$ 975,833</b>	<b>\$ 7,218,344</b>	<b>\$ 58,806</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Curry County: Clovis</b>										
Operational 2003	\$ 3,654,576	\$ (20,348)	\$ 3,634,228	\$ (3,641,756)	\$ (15)	\$ (3,641,772)	\$ (7,544)	\$ 15	\$ 3,641,772	\$ (7,544)
Operational 2004	3,747,893	13,821	3,761,714	(3,761,646)	(98)	(3,761,744)	(30)	98	3,761,744	(30)
Operational 2005	3,961,074	23,801	3,984,875	(3,986,183)	(20)	(3,986,202)	(1,327)	20	3,986,202	(1,327)
Operational 2006	4,291,003	(10,176)	4,280,826	(4,280,583)	(135)	(4,280,718)	108	135	4,280,718	108
Operational 2007	4,684,959	(36,874)	4,648,085	(4,642,300)	(482)	(4,642,782)	5,304	482	4,642,782	5,304
Operational 2008	5,142,070	(4,184)	5,137,886	(5,131,598)	(1,972)	(5,133,570)	4,316	1,972	5,133,570	4,316
Operational 2009	5,462,489	17,326	5,479,815	(5,463,746)	(10,084)	(5,473,830)	5,985	10,084	5,473,830	5,985
Operational 2010	5,632,890	6,705	5,639,594	(5,567,172)	(49,111)	(5,616,283)	23,311	49,111	5,616,283	23,311
Operational 2011	5,894,375	70,334	5,964,708	(5,721,813)	(155,680)	(5,877,494)	87,215	155,680	5,877,494	87,215
Operational 2012	6,263,645	1,262	6,264,907	-	(6,008,392)	(6,008,392)	256,515	6,008,392	6,008,392	256,515
<b>Total County Operational</b>	<b>\$ 48,734,973</b>	<b>\$ 61,667</b>	<b>\$ 48,796,640</b>	<b>\$ (42,196,797)</b>	<b>\$ (6,225,990)</b>	<b>\$ (48,422,787)</b>	<b>\$ 373,852</b>	<b>\$ 6,225,990</b>	<b>\$ 48,422,787</b>	<b>\$ 373,852</b>
Debit Service 2003	\$ 477,136	\$ (1,151)	\$ 475,985	\$ (475,463)	\$ (2)	\$ (475,465)	\$ 521	\$ 2	\$ 475,465	\$ 521
Debit Service 2004	489,320	1,988	491,308	(491,116)	(13)	(491,129)	179	13	491,129	179
Debit Service 2005	492,220	3,373	495,593	(495,340)	(2)	(495,342)	251	2	495,342	251
Debit Service 2006	488,348	(916)	487,432	(487,162)	(15)	(487,177)	254	15	487,177	254
Debit Service 2007	488,240	(3,929)	484,311	(483,867)	(51)	(483,918)	393	51	483,918	393
Debit Service 2008	383,853	(338)	383,515	(383,073)	(148)	(383,221)	295	148	383,221	295
Debit Service 2009	483,046	1,433	484,479	(483,149)	(892)	(484,042)	437	892	484,042	437
Debit Service 2010	513,349	153	513,501	(507,355)	(4,484)	(511,839)	1,663	4,484	511,839	1,663
Debit Service 2011	485,832	4,048	489,880	(471,326)	(12,909)	(484,235)	5,645	12,909	484,235	5,645
Debit Service 2012	481,194	88	481,283	-	(461,519)	(461,519)	19,764	461,519	461,519	19,764
<b>Total County Debit Service</b>	<b>\$ 4,782,538</b>	<b>\$ 4,749</b>	<b>\$ 4,787,287</b>	<b>\$ (4,277,851)</b>	<b>\$ (480,035)</b>	<b>\$ (4,757,886)</b>	<b>\$ 29,401</b>	<b>\$ 480,035</b>	<b>\$ 4,757,886</b>	<b>\$ 29,401</b>
<b>Subtotal Curry County: Clovis</b>	<b>\$ 53,517,511</b>	<b>\$ 66,416</b>	<b>\$ 53,583,927</b>	<b>\$ (46,474,648)</b>	<b>\$ (6,706,025)</b>	<b>\$ (53,180,673)</b>	<b>\$ 403,254</b>	<b>\$ 6,706,025</b>	<b>\$ 53,180,673</b>	<b>\$ 403,254</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Curry County: Texico</b>										
Operational 2003	\$ 266,342	\$ (245)	\$ 266,097	\$ (263,336)	\$ -	\$ (263,336)	\$ 2,761	\$ -	\$ 263,336	\$ 2,761
Operational 2004	271,368	2,941	274,309	(276,451)	-	(276,451)	(2,142)	-	276,451	(2,142)
Operational 2005	279,502	2,538	282,041	(284,545)	-	(284,545)	(2,504)	-	284,545	(2,504)
Operational 2006	319,902	5,515	325,418	(325,221)	-	(325,221)	197	-	325,221	197
Operational 2007	394,472	(9,028)	385,443	(385,239)	-	(385,239)	205	-	385,239	205
Operational 2008	430,879	(12,976)	417,903	(417,391)	(128)	(417,520)	383	128	417,520	383
Operational 2009	432,983	4,096	437,079	(436,182)	(253)	(436,435)	644	253	436,435	644
Operational 2010	418,293	2,742	421,036	(419,422)	(1,136)	(420,557)	478	1,136	420,557	478
Operational 2011	399,035	14,129	413,164	(387,213)	(23,105)	(410,318)	2,846	23,105	410,318	2,846
Operational 2012	439,229	2,966	442,195	-	(411,451)	(411,451)	30,744	411,451	411,451	30,744
<b>Total County Operational</b>	<b>\$ 3,652,006</b>	<b>\$ 12,677</b>	<b>\$ 3,664,683</b>	<b>\$ (3,194,998)</b>	<b>\$ (436,073)</b>	<b>\$ (3,631,071)</b>	<b>\$ 33,613</b>	<b>\$ 436,073</b>	<b>\$ 3,631,071</b>	<b>\$ 33,613</b>
Debit Service 2003	\$ 34,773	\$ 182	\$ 34,955	\$ (34,381)	\$ -	\$ (34,381)	\$ 574	\$ -	\$ 34,381	\$ 574
Debit Service 2004	35,429	868	36,297	(36,093)	-	(36,093)	204	-	36,093	204
Debit Service 2005	34,732	789	35,521	(35,359)	-	(35,359)	163	-	35,359	163
Debit Service 2006	36,407	629	37,036	(37,012)	-	(37,012)	24	-	37,012	24
Debit Service 2007	40,643	(923)	39,719	(39,698)	-	(39,698)	22	-	39,698	22
Debit Service 2008	32,000	(961)	31,039	(31,001)	(10)	(31,011)	29	10	31,011	29
Debit Service 2009	38,199	361	38,560	(38,481)	(22)	(38,503)	57	22	38,503	57
Debit Service 2010	37,754	246	38,000	(37,852)	(104)	(37,956)	44	104	37,956	44
Debit Service 2011	31,975	1,114	33,088	(31,012)	(1,835)	(32,847)	241	1,835	32,847	241
Debit Service 2012	32,951	219	33,169	-	(30,866)	(30,866)	2,303	30,866	30,866	2,303
<b>Total County Debit Service</b>	<b>\$ 354,863</b>	<b>\$ 2,523</b>	<b>\$ 357,386</b>	<b>\$ (320,889)</b>	<b>\$ (32,836)</b>	<b>\$ (353,725)</b>	<b>\$ 3,660</b>	<b>\$ 32,836</b>	<b>\$ 353,725</b>	<b>\$ 3,660</b>
<b>Subtotal Curry County: Texico</b>	<b>\$ 4,006,869</b>	<b>\$ 15,200</b>	<b>\$ 4,022,069</b>	<b>\$ (3,515,886)</b>	<b>\$ (468,910)</b>	<b>\$ (3,984,796)</b>	<b>\$ 37,273</b>	<b>\$ 468,910</b>	<b>\$ 3,984,796</b>	<b>\$ 37,273</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Curry County: Melrose</b>										
Operational 2003	\$ 143,653	\$ (11,048)	\$ 132,604	\$ (143,167)	\$ -	\$ (143,167)	\$ (10,563)	\$ -	\$ 143,167	\$ (10,563)
Operational 2004	144,835	1,918	146,753	(147,487)	-	(147,487)	(734)	-	147,487	(734)
Operational 2005	144,371	6,837	151,207	(152,010)	-	(152,010)	(803)	-	152,010	(803)
Operational 2006	156,652	39	156,691	(156,818)	-	(156,818)	(127)	-	156,818	(127)
Operational 2007	163,600	(1,028)	162,572	(162,511)	-	(162,511)	61	-	162,511	61
Operational 2008	163,626	317	163,943	(163,799)	(100)	(163,899)	44	100	163,899	44
Operational 2009	179,426	471	179,897	(179,586)	(132)	(179,718)	179	132	179,718	179
Operational 2010	182,769	(69)	182,700	(181,799)	(470)	(182,269)	431	470	182,269	431
Operational 2011	188,168	(315)	187,853	(183,256)	(3,101)	(186,357)	1,497	3,101	186,357	1,497
Operational 2012	203,034	10	203,043	-	(197,663)	(197,663)	5,381	197,663	197,663	5,381
<b>Total County Operational</b>	<b>\$ 1,670,133</b>	<b>\$ (2,868)</b>	<b>\$ 1,667,265</b>	<b>\$ (1,470,434)</b>	<b>\$ (201,466)</b>	<b>\$ (1,671,900)</b>	<b>\$ (4,635)</b>	<b>\$ 201,466</b>	<b>\$ 1,671,900</b>	<b>\$ (4,635)</b>
Debit Service 2003	\$ 18,755	\$ (34)	\$ 18,721	\$ (18,692)	\$ -	\$ (18,692)	\$ 30	\$ -	\$ 18,692	\$ 30
Debit Service 2004	18,909	403	19,313	(19,256)	-	(19,256)	57	-	19,256	57
Debit Service 2005	17,940	1,006	18,946	(18,889)	-	(18,889)	57	-	18,889	57
Debit Service 2006	17,828	37	17,865	(17,847)	-	(17,847)	18	-	17,847	18
Debit Service 2007	16,899	(105)	16,794	(16,787)	-	(16,787)	6	-	16,787	6
Debit Service 2008	12,171	23	12,194	(12,183)	(7)	(12,191)	3	7	12,191	3
Debit Service 2009	15,839	42	15,880	(15,853)	(12)	(15,865)	16	12	15,865	16
Debit Service 2010	16,530	(6)	16,523	(16,441)	(43)	(16,484)	39	43	16,484	39
Debit Service 2011	15,150	3	15,153	(14,739)	(259)	(14,999)	154	259	14,999	154
Debit Service 2012	15,297	1	15,298	-	(14,879)	(14,879)	419	14,879	14,879	419
<b>Total County Debit Service</b>	<b>\$ 165,318</b>	<b>\$ 1,369</b>	<b>\$ 166,688</b>	<b>\$ (150,687)</b>	<b>\$ (15,201)</b>	<b>\$ (165,888)</b>	<b>\$ 800</b>	<b>\$ 15,201</b>	<b>\$ 165,888</b>	<b>\$ 800</b>
<b>Subtotal Curry County: Melrose</b>	<b>\$ 1,835,451</b>	<b>\$ (1,499)</b>	<b>\$ 1,833,952</b>	<b>\$ (1,621,121)</b>	<b>\$ (216,666)</b>	<b>\$ (1,837,788)</b>	<b>\$ (3,835)</b>	<b>\$ 216,666</b>	<b>\$ 1,837,788</b>	<b>\$ (3,835)</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Curry County: Grady</b>										
Operational 2003	\$ 63,775	\$ (2,015)	\$ 61,761	\$ (61,967)	\$ -	\$ (61,967)	\$ (206)	\$ -	\$ 61,967	\$ (206)
Operational 2004	64,857	(414)	64,443	(64,504)	-	(64,504)	(61)	-	64,504	(61)
Operational 2005	64,627	(557)	64,070	(64,388)	-	(64,388)	(318)	-	64,388	(318)
Operational 2006	64,520	(84)	64,435	(64,486)	-	(64,486)	(51)	-	64,486	(51)
Operational 2007	76,498	(8,334)	68,164	(68,221)	-	(68,221)	(56)	-	68,221	(56)
Operational 2008	67,263	(66)	67,197	(67,272)	-	(67,272)	(75)	-	67,272	(75)
Operational 2009	69,451	167	69,618	(69,618)	-	(69,618)	-	-	69,618	-
Operational 2010	72,110	30	72,140	(71,964)	(146)	(72,111)	30	146	72,111	30
Operational 2011	72,209	(518)	71,692	(70,110)	(1,758)	(71,868)	(177)	1,758	71,868	(177)
Operational 2012	72,183	(135)	72,047	-	(70,190)	(70,190)	1,857	70,190	70,190	1,857
<b>Total County Operational</b>	<b>\$ 687,493</b>	<b>\$ (11,925)</b>	<b>\$ 675,568</b>	<b>\$ (602,530)</b>	<b>\$ (72,094)</b>	<b>\$ (674,624)</b>	<b>\$ 944</b>	<b>\$ 72,094</b>	<b>\$ 674,624</b>	<b>\$ 944</b>
Debit Service 2003	\$ 8,326	\$ (227)	\$ 8,100	\$ (8,090)	\$ -	\$ (8,090)	\$ 9	\$ -	\$ 8,090	\$ 9
Debit Service 2004	8,468	(43)	8,424	(8,422)	-	(8,422)	3	-	8,422	3
Debit Service 2005	8,031	(12)	8,019	(8,001)	-	(8,001)	18	-	8,001	18
Debit Service 2006	7,343	(1)	7,342	(7,339)	-	(7,339)	3	-	7,339	3
Debit Service 2007	7,883	(842)	7,042	(7,037)	-	(7,037)	5	-	7,037	5
Debit Service 2008	5,000	5	5,005	(5,000)	-	(5,000)	4	-	5,000	4
Debit Service 2009	6,129	15	6,144	(6,144)	-	(6,144)	-	-	6,144	-
Debit Service 2010	6,511	3	6,514	(6,498)	(13)	(6,511)	3	13	6,511	3
Debit Service 2011	5,783	1	5,784	(5,613)	(142)	(5,756)	29	142	5,756	29
Debit Service 2012	5,422	(6)	5,416	-	(5,269)	(5,269)	147	5,269	5,269	147
<b>Total County Debit Service</b>	<b>\$ 68,895</b>	<b>\$ (1,106)</b>	<b>\$ 67,789</b>	<b>\$ (62,143)</b>	<b>\$ (5,425)</b>	<b>\$ (67,569)</b>	<b>\$ 220</b>	<b>\$ 5,425</b>	<b>\$ 67,569</b>	<b>\$ 220</b>
<b>Subtotal Curry County: Grady</b>	<b>\$ 756,388</b>	<b>\$ (13,031)</b>	<b>\$ 743,357</b>	<b>\$ (664,673)</b>	<b>\$ (77,520)</b>	<b>\$ (742,193)</b>	<b>\$ 1,164</b>	<b>\$ 77,520</b>	<b>\$ 742,193</b>	<b>\$ 1,164</b>
<b>Grand Total Curry County</b>	<b>\$ 60,116,219</b>	<b>\$ 67,086</b>	<b>\$ 60,183,305</b>	<b>\$ (52,276,329)</b>	<b>\$ (7,469,121)</b>	<b>\$ (59,745,450)</b>	<b>\$ 437,855</b>	<b>\$ 7,469,121</b>	<b>\$ 59,745,450</b>	<b>\$ 437,855</b>

See accompanying independent auditor's report



STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>City of Clovis</b>										
Operational 2003	\$ 1,047,534	\$ (36)	\$ 1,047,499	\$ (1,047,424)	\$ (4)	\$ (1,047,427)	\$ 71	\$ 4	\$ 1,047,427	\$ 71
Operational 2004	1,070,032	6,319	1,076,351	(1,076,208)	(36)	(1,076,244)	107	36	1,076,244	107
Operational 2005	1,133,346	4,741	1,138,086	(1,137,937)	(6)	(1,137,943)	143	6	1,137,943	143
Operational 2006	1,225,846	(2,185)	1,223,662	(1,223,444)	(12)	(1,223,456)	206	12	1,223,456	206
Operational 2007	1,332,640	(5,073)	1,327,567	(1,326,420)	(136)	(1,326,556)	1,011	136	1,326,556	1,011
Operational 2008	1,464,847	(2,974)	1,461,874	(1,460,428)	(579)	(1,461,006)	868	579	1,461,006	868
Operational 2009	1,560,519	2,306	1,562,825	(1,559,003)	(2,870)	(1,561,873)	952	2,870	1,561,873	952
Operational 2010	1,639,984	784	1,640,768	(1,619,999)	(15,550)	(1,635,548)	5,220	15,550	1,635,548	5,220
Operational 2011	1,743,521	612	1,744,132	(1,675,857)	(46,658)	(1,722,516)	21,617	46,658	1,722,516	21,617
Operational 2012	1,826,669	(138)	1,826,530	-	(1,752,910)	(1,752,910)	73,620	1,752,910	1,752,910	73,620
<b>Total Operational for City of Clovis</b>	<b>\$ 14,044,938</b>	<b>\$ 4,356</b>	<b>\$ 14,049,294</b>	<b>\$ (12,126,719)</b>	<b>\$ (1,818,761)</b>	<b>\$ (13,945,480)</b>	<b>\$ 103,815</b>	<b>\$ 1,818,761</b>	<b>\$ 13,945,480</b>	<b>\$ 103,815</b>
<b>City of Texico</b>										
Operational 2003	\$ 10,227	\$ 80	\$ 10,306	\$ (10,306)	\$ -	\$ (10,306)	\$ -	\$ -	\$ 10,306	\$ -
Operational 2004	10,119	156	10,275	(10,275)	-	(10,275)	-	-	10,275	-
Operational 2005	10,145	202	10,347	(10,347)	-	(10,347)	-	-	10,347	-
Operational 2006	10,391	22	10,412	(10,404)	-	(10,404)	8	-	10,404	8
Operational 2007	11,303	(35)	11,268	(11,259)	-	(11,259)	9	-	11,259	9
Operational 2008	11,616	74	11,690	(11,648)	(29)	(11,678)	12	29	11,678	12
Operational 2009	12,262	71	12,333	(12,262)	(57)	(12,319)	15	57	12,319	15
Operational 2010	12,913	27	12,939	(12,661)	(241)	(12,902)	38	241	12,902	38
Operational 2011	13,155	132	13,287	(12,380)	(442)	(12,822)	465	442	12,822	465
Operational 2012	13,654	-	13,654	-	(12,435)	(12,435)	1,219	12,435	12,435	1,219
<b>Total Operational for City of Texico</b>	<b>\$ 115,785</b>	<b>\$ 727</b>	<b>\$ 116,512</b>	<b>\$ (101,541)</b>	<b>\$ (13,204)</b>	<b>\$ (114,745)</b>	<b>\$ 1,766</b>	<b>\$ 13,204</b>	<b>\$ 114,745</b>	<b>\$ 1,766</b>

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STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

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<b>Village of Melrose</b>										
Operational 2003	\$ 9,386	\$ (3)	\$ 9,383	\$ (9,375)	\$ -	\$ (9,375)	\$ 8	\$ -	\$ 9,375	\$ 8
Operational 2004	9,207	73	9,280	(9,274)	-	(9,274)	6	-	9,274	6
Operational 2005	9,249	159	9,407	(9,401)	-	(9,401)	6	-	9,401	6
Operational 2006	9,769	(3)	9,766	(9,758)	-	(9,758)	7	-	9,758	7
Operational 2007	10,224	(6)	10,219	(10,210)	-	(10,210)	9	-	10,210	9
Operational 2008	10,723	(43)	10,680	(10,649)	(22)	(10,671)	9	22	10,671	9
Operational 2009	11,398	30	11,429	(11,364)	(25)	(11,389)	40	25	11,389	40
Operational 2010	11,511	(29)	11,482	(11,339)	(57)	(11,396)	85	57	11,396	85
Operational 2011	11,810	(1)	11,810	(11,279)	(286)	(11,566)	244	286	11,566	244
Operational 2012	12,612	10	12,622	-	(11,879)	(11,879)	742	11,879	11,879	742
<b>Total Oper. for Village of Melrose</b>	<b>\$ 105,890</b>	<b>\$ 186</b>	<b>\$ 106,076</b>	<b>\$ (92,651)</b>	<b>\$ (12,269)</b>	<b>\$ (104,920)</b>	<b>\$ 1,156</b>	<b>\$ 12,269</b>	<b>\$ 104,920</b>	<b>\$ 1,156</b>
<b>Village of Grady</b>										
Operational 2003	\$ 2,916	\$ -	\$ 2,916	\$ (2,916)	\$ -	\$ (2,916)	\$ -	\$ -	\$ 2,916	\$ -
Operational 2004	2,851	-	2,851	(2,851)	-	(2,851)	-	-	2,851	-
Operational 2005	3,019	-	3,019	(3,019)	-	(3,019)	-	-	3,019	-
Operational 2006	2,874	-	2,874	(2,874)	-	(2,874)	-	-	2,874	-
Operational 2007	3,018	(3)	3,014	(3,014)	-	(3,014)	-	-	3,014	-
Operational 2008	3,158	(13)	3,146	(3,146)	-	(3,146)	-	-	3,146	-
Operational 2009	3,294	-	3,294	(3,294)	-	(3,294)	-	-	3,294	-
Operational 2010	3,962	-	3,962	(3,849)	(90)	(3,939)	23	90	3,939	23
Operational 2011	4,818	-	4,818	(4,523)	(245)	(4,768)	50	245	4,768	50
Operational 2012	4,555	-	4,555	-	(4,404)	(4,404)	151	4,404	4,404	151
<b>Total Operational for Village of Grady</b>	<b>\$ 34,466</b>	<b>\$ (16)</b>	<b>\$ 34,450</b>	<b>\$ (29,487)</b>	<b>\$ (4,739)</b>	<b>\$ (34,226)</b>	<b>\$ 224</b>	<b>\$ 4,739</b>	<b>\$ 34,226</b>	<b>\$ 224</b>
<b>Grand Total Operational</b>	<b>\$ 14,301,079</b>	<b>\$ 5,254</b>	<b>\$ 14,306,332</b>	<b>\$ (12,350,398)</b>	<b>\$ (1,848,973)</b>	<b>\$ (14,199,371)</b>	<b>\$ 106,961</b>	<b>\$ 1,848,973</b>	<b>\$ 14,199,371</b>	<b>\$ 106,961</b>

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Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

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<b>Clovis Schools</b>										
Operational 2003	\$ 185,510	\$ (447)	\$ 185,063	\$ (184,859)	\$ (1)	\$ (184,860)	\$ 203	\$ 1	\$ 184,860	\$ 203
Operational 2004	190,252	773	191,025	(190,950)	(5)	(190,955)	70	5	190,955	70
Operational 2005	201,068	1,378	202,446	(202,342)	(1)	(202,343)	103	1	202,343	103
Operational 2006	217,827	(409)	217,418	(217,298)	(7)	(217,305)	113	7	217,305	113
Operational 2007	237,971	(1,949)	236,022	(235,806)	(24)	(235,830)	192	24	235,830	192
Operational 2008	260,873	(231)	260,642	(260,342)	(100)	(260,442)	200	100	260,442	200
Operational 2009	277,168	827	277,995	(277,233)	(512)	(277,744)	251	512	277,744	251
Operational 2010	285,520	87	285,607	(282,189)	(2,489)	(284,678)	929	2,489	284,678	929
Operational 2011	298,426	2,613	301,039	(289,696)	(7,880)	(297,576)	3,463	7,880	297,576	3,463
Operational 2012	317,594	61	317,655	-	(304,653)	(304,653)	13,002	304,653	304,653	13,002
<b>Total Clovis Operational</b>	<b>\$ 2,472,209</b>	<b>\$ 2,703</b>	<b>\$ 2,474,912</b>	<b>\$ (2,140,715)</b>	<b>\$ (315,671)</b>	<b>\$ (2,456,387)</b>	<b>\$ 18,525</b>	<b>\$ 315,671</b>	<b>\$ 2,456,387</b>	<b>\$ 18,525</b>
<b>Texico Schools</b>										
Operational 2003	\$ 13,500	\$ 70	\$ 13,571	\$ (13,348)	\$ -	\$ (13,348)	\$ 223	\$ -	\$ 13,348	\$ 223
Operational 2004	13,775	337	14,112	(14,033)	-	(14,033)	79	-	14,033	79
Operational 2005	14,188	322	14,511	(14,444)	-	(14,444)	66	-	14,444	66
Operational 2006	14,986	251	15,237	(15,227)	-	(15,227)	11	-	15,227	11
Operational 2007	18,405	(422)	17,983	(17,974)	-	(17,974)	10	-	17,974	10
Operational 2008	20,326	(612)	19,714	(19,690)	(6)	(19,696)	18	6	19,696	18
Operational 2009	21,633	208	21,841	(21,797)	(12)	(21,810)	32	12	21,810	32
Operational 2010	21,131	139	21,271	(21,190)	(57)	(21,247)	24	57	21,247	24
Operational 2011	20,197	717	20,914	(19,599)	(1,170)	(20,769)	145	1,170	20,769	145
Operational 2012	21,906	147	22,053	-	(20,521)	(20,521)	1,533	20,521	20,521	1,533
<b>Total Texico Operational</b>	<b>\$ 180,049</b>	<b>\$ 1,159</b>	<b>\$ 181,208</b>	<b>\$ (157,302)</b>	<b>\$ (21,766)</b>	<b>\$ (179,068)</b>	<b>\$ 2,140</b>	<b>\$ 21,766</b>	<b>\$ 179,068</b>	<b>\$ 2,140</b>

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Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

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<b>Melrose Schools</b>										
Operational 2003	\$ 7,292	\$ (13)	\$ 7,279	\$ (7,267)	\$ -	\$ (7,267)	\$ 12	\$ -	\$ 7,267	\$ 12
Operational 2004	7,352	157	7,509	(7,487)	-	(7,487)	22	-	7,487	22
Operational 2005	7,328	411	7,739	(7,716)	-	(7,716)	23	-	7,716	23
Operational 2006	7,952	16	7,968	(7,960)	-	(7,960)	8	-	7,960	8
Operational 2007	8,350	(52)	8,298	(8,295)	-	(8,295)	3	-	8,295	3
Operational 2008	8,341	16	8,357	(8,350)	(5)	(8,355)	2	5	8,355	2
Operational 2009	9,133	24	9,157	(9,141)	(7)	(9,148)	9	7	9,148	9
Operational 2010	9,295	(4)	9,292	(9,246)	(24)	(9,270)	22	24	9,270	22
Operational 2011	9,556	2	9,558	(9,307)	(158)	(9,464)	94	158	9,464	94
Operational 2012	10,285	1	10,286	-	(10,014)	(10,014)	271	10,014	10,014	271
<b>Total Melrose Operational</b>	<b>\$ 84,885</b>	<b>\$ 558</b>	<b>\$ 85,443</b>	<b>\$ (74,769)</b>	<b>\$ (10,208)</b>	<b>\$ (84,976)</b>	<b>\$ 467</b>	<b>\$ 10,208</b>	<b>\$ 84,976</b>	<b>\$ 467</b>
<b>Grady Schools</b>										
Operational 2003	\$ 3,230	\$ (88)	\$ 3,141	\$ (3,138)	\$ -	\$ (3,138)	\$ 4	\$ -	\$ 3,138	\$ 4
Operational 2004	3,292	(17)	3,276	(3,275)	-	(3,275)	1	-	3,275	1
Operational 2005	3,243	(5)	3,238	(3,231)	-	(3,231)	7	-	3,231	7
Operational 2006	3,255	-	3,255	(3,253)	-	(3,253)	2	-	3,253	2
Operational 2007	3,899	(418)	3,482	(3,479)	-	(3,479)	2	-	3,479	2
Operational 2008	3,427	3	3,430	(3,427)	-	(3,427)	3	-	3,427	3
Operational 2009	3,534	9	3,543	(3,543)	-	(3,543)	-	-	3,543	-
Operational 2010	3,686	2	3,688	(3,678)	(8)	(3,686)	2	8	3,686	2
Operational 2011	3,737	1	3,738	(3,627)	(92)	(3,719)	19	92	3,719	19
Operational 2012	3,732	(4)	3,728	-	(3,627)	(3,627)	101	3,627	3,627	101
<b>Total Grady Operational</b>	<b>\$ 35,035</b>	<b>\$ (517)</b>	<b>\$ 34,518</b>	<b>\$ (30,651)</b>	<b>\$ (3,727)</b>	<b>\$ (34,378)</b>	<b>\$ 140</b>	<b>\$ 3,727</b>	<b>\$ 34,378</b>	<b>\$ 140</b>
<b>Grand Total Operational</b>	<b>\$ 2,772,178</b>	<b>\$ 3,902</b>	<b>\$ 2,776,081</b>	<b>\$ (2,403,437)</b>	<b>\$ (351,372)</b>	<b>\$ (2,754,809)</b>	<b>\$ 21,272</b>	<b>\$ 351,372</b>	<b>\$ 2,754,809</b>	<b>\$ 21,272</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Clovis Schools</b>										
Debt Service 2003	\$ 1,876,636	\$ (4,526)	\$ 1,872,110	\$ (1,870,053)	\$ (8)	\$ (1,870,061)	\$ 2,049	\$ 8	\$ 1,870,061	\$ 2,049
Debt Service 2004	1,928,360	7,833	1,936,193	(1,935,436)	(51)	(1,935,487)	706	51	1,935,487	706
Debt Service 2005	1,931,471	13,237	1,944,708	(1,943,714)	(10)	(1,943,724)	984	10	1,943,724	984
Debt Service 2006	1,951,210	(3,660)	1,947,550	(1,946,472)	(61)	(1,946,534)	1,017	61	1,946,534	1,017
Debt Service 2007	2,028,847	(16,328)	2,012,519	(2,010,676)	(211)	(2,010,887)	1,632	211	2,010,887	1,632
Debt Service 2008	2,449,272	(2,157)	2,447,115	(2,444,293)	(942)	(2,445,235)	1,880	942	2,445,235	1,880
Debt Service 2009	2,755,688	8,175	2,763,863	(2,756,277)	(5,091)	(2,761,369)	2,495	5,091	2,761,369	2,495
Debt Service 2010	2,882,785	857	2,883,642	(2,849,124)	(25,181)	(2,874,305)	9,337	25,181	2,874,305	9,337
Debt Service 2011	3,118,371	25,985	3,144,356	(3,025,267)	(82,856)	(3,108,123)	36,233	82,856	3,108,123	36,233
Debt Service 2012	3,271,871	602	3,272,473	-	(3,138,089)	(3,138,089)	134,383	3,138,089	3,138,089	134,383
<b>Total Clovis Debt</b>	<b>\$ 24,194,512</b>	<b>\$ 30,016</b>	<b>\$ 24,224,529</b>	<b>\$ (20,781,313)</b>	<b>\$ (3,252,500)</b>	<b>\$ (24,033,813)</b>	<b>\$ 190,715</b>	<b>\$ 3,252,500</b>	<b>\$ 24,033,813</b>	<b>\$ 190,715</b>
<b>Texico Schools</b>										
Debt Service 2003	\$ 150,693	\$ 787	\$ 151,479	\$ (148,992)	\$ -	\$ (148,992)	\$ 2,487	\$ -	\$ 148,992	\$ 2,487
Debt Service 2004	105,765	2,591	108,356	(107,746)	-	(107,746)	610	-	107,746	610
Debt Service 2005	107,544	2,444	109,989	(109,485)	-	(109,485)	504	-	109,485	504
Debt Service 2006	107,110	1,851	108,961	(108,891)	-	(108,891)	70	-	108,891	70
Debt Service 2007	110,064	(2,500)	107,563	(107,505)	-	(107,505)	58	-	107,505	58
Debt Service 2008	255,572	(7,672)	247,900	(247,595)	(77)	(247,672)	228	77	247,672	228
Debt Service 2009	233,813	2,209	236,022	(235,537)	(137)	(235,674)	348	137	235,674	348
Debt Service 2010	223,769	1,457	225,226	(224,349)	(617)	(224,966)	260	617	224,966	260
Debt Service 2011	250,429	8,722	259,150	(242,892)	(14,369)	(257,261)	1,890	14,369	257,261	1,890
Debt Service 2012	242,528	1,609	244,137	-	(227,183)	(227,183)	16,954	227,183	227,183	16,954
<b>Total Texico Debt</b>	<b>\$ 1,787,287</b>	<b>\$ 11,495</b>	<b>\$ 1,798,783</b>	<b>\$ (1,532,990)</b>	<b>\$ (242,383)</b>	<b>\$ (1,775,373)</b>	<b>\$ 23,410</b>	<b>\$ 242,383</b>	<b>\$ 1,775,373</b>	<b>\$ 23,410</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Melrose Schools</b>										
Debt Service 2003	\$ 95,525	\$ (172)	\$ 95,354	\$ (95,203)	\$ -	\$ (95,203)	\$ 151	\$ -	\$ 95,203	\$ 151
Debt Service 2004	66,992	1,429	68,421	(68,218)	-	(68,218)	202	-	68,218	202
Debt Service 2005	60,621	3,400	64,021	(63,829)	-	(63,829)	192	-	63,829	192
Debt Service 2006	-	-	-	-	-	-	-	-	-	-
Debt Service 2007	-	-	-	-	-	-	-	-	-	-
Debt Service 2008	-	-	-	-	-	-	-	-	-	-
Debt Service 2009	-	-	-	-	-	-	-	-	-	-
Debt Service 2010	-	-	-	-	-	-	-	-	-	-
Debt Service 2011	83,020	15	83,034	(80,768)	(1,420)	(82,189)	846	1,420	82,189	846
Debt Service 2012	90,290	4	90,295	-	(87,824)	(87,824)	2,471	87,824	87,824	2,471
<b>Total Melrose Debt</b>	<b>\$ 396,448</b>	<b>\$ 4,677</b>	<b>\$ 401,125</b>	<b>\$ (308,018)</b>	<b>\$ (89,244)</b>	<b>\$ (397,262)</b>	<b>\$ 3,863</b>	<b>\$ 89,244</b>	<b>\$ 397,262</b>	<b>\$ 3,863</b>
<b>Grady Schools</b>										
Debt Service 2003	\$ 46,637	\$ (1,270)	\$ 45,367	\$ (45,314)	\$ -	\$ (45,314)	\$ 53	\$ -	\$ 45,314	\$ 53
Debt Service 2004	49,186	(252)	48,934	(48,918)	-	(48,918)	16	-	48,918	16
Debt Service 2005	55,389	(81)	55,308	(55,184)	-	(55,184)	124	-	55,184	124
Debt Service 2006	58,703	(6)	58,697	(58,673)	-	(58,673)	24	-	58,673	24
Debt Service 2007	66,166	(7,065)	59,101	(59,061)	-	(59,061)	40	-	59,061	40
Debt Service 2008	43,613	42	43,655	(43,618)	-	(43,618)	37	-	43,618	37
Debt Service 2009	44,387	107	44,494	(44,494)	-	(44,494)	-	-	44,494	-
Debt Service 2010	50,913	21	50,933	(50,807)	(105)	(50,913)	21	105	50,913	21
Debt Service 2011	50,656	12	50,668	(49,167)	(1,248)	(50,415)	253	1,248	50,415	253
Debt Service 2012	52,317	(54)	52,264	-	(50,849)	(50,849)	1,415	50,849	50,849	1,415
<b>Total Grady Debt</b>	<b>\$ 517,967</b>	<b>\$ (8,545)</b>	<b>\$ 509,421</b>	<b>\$ (455,237)</b>	<b>\$ (52,202)</b>	<b>\$ (507,439)</b>	<b>\$ 1,982</b>	<b>\$ 52,202</b>	<b>\$ 507,439</b>	<b>\$ 1,982</b>
<b>Grand Total Debt Service</b>	<b>\$ 26,896,214</b>	<b>\$ 37,643</b>	<b>\$ 26,933,857</b>	<b>\$ (23,077,558)</b>	<b>\$ (3,636,329)</b>	<b>\$ (26,713,887)</b>	<b>\$ 219,970</b>	<b>\$ 3,636,329</b>	<b>\$ 26,713,887</b>	<b>\$ 219,970</b>

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STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Clovis Schools</b>										
Capital Improvements 2003	\$ 742,048	\$ (1,790)	\$ 740,258	\$ (739,445)	\$ (3)	\$ (739,448)	\$ 810	\$ 3	\$ 739,448	\$ 810
Capital Improvements 2004	760,991	3,091	764,082	(763,783)	(20)	(763,803)	279	20	763,803	279
Capital Improvements 2005	804,278	5,512	809,790	(809,376)	(4)	(809,380)	410	4	809,380	410
Capital Improvements 2006	871,267	(1,634)	869,632	(869,151)	(27)	(869,178)	454	27	869,178	454
Capital Improvements 2007	951,884	(7,796)	944,088	(943,221)	(98)	(943,319)	768	98	943,319	768
Capital Improvements 2008	1,044,586	(926)	1,043,660	(1,042,459)	(401)	(1,042,860)	800	401	1,042,860	800
Capital Improvements 2009	1,109,331	3,306	1,112,637	(1,109,586)	(2,048)	(1,111,634)	1,003	2,048	1,111,634	1,003
Capital Improvements 2010	1,144,095	349	1,144,444	(1,130,747)	(9,975)	(1,140,723)	3,722	9,975	1,140,723	3,722
Capital Improvements 2011	1,259,476	10,495	1,269,971	(1,221,872)	(33,465)	(1,255,337)	14,634	33,465	1,255,337	14,634
Capital Improvements 2012	1,325,721	244	1,325,964	-	(1,271,514)	(1,271,514)	54,450	1,271,514	1,271,514	54,450
<b>Total Clovis Capital Improvements</b>	<b>\$ 10,013,676</b>	<b>\$ 10,850</b>	<b>\$ 10,024,527</b>	<b>\$ (8,629,641)</b>	<b>\$ (1,317,555)</b>	<b>\$ (9,947,196)</b>	<b>\$ 77,331</b>	<b>\$ 1,317,555</b>	<b>\$ 9,947,196</b>	<b>\$ 77,331</b>
<b>Texico Schools</b>										
Capital Improvements 2003	\$ 54,080	\$ 282	\$ 54,362	\$ (53,469)	\$ -	\$ (53,469)	\$ 893	\$ -	\$ 53,469	\$ 893
Capital Improvements 2004	55,100	1,350	56,450	(56,132)	-	(56,132)	318	-	56,132	318
Capital Improvements 2005	56,752	1,290	58,042	(57,776)	-	(57,776)	266	-	57,776	266
Capital Improvements 2006	59,919	1,005	60,924	(60,882)	-	(60,882)	42	-	60,882	42
Capital Improvements 2007	80,692	(1,833)	78,859	(78,816)	-	(78,816)	43	-	78,816	43
Capital Improvements 2008	87,765	(2,635)	85,130	(85,025)	(26)	(85,052)	78	26	85,052	78
Capital Improvements 2009	88,048	832	88,880	(88,697)	(52)	(88,749)	131	52	88,749	131
Capital Improvements 2010	85,506	557	86,063	(85,728)	(236)	(85,963)	99	236	85,963	99
Capital Improvements 2011	81,936	2,880	84,816	(79,490)	(4,723)	(84,213)	604	4,723	84,213	604
Capital Improvements 2012	88,637	587	89,224	-	(83,028)	(83,028)	6,196	83,028	83,028	6,196
<b>Total Texico Capital Improvements</b>	<b>\$ 738,435</b>	<b>\$ 4,315</b>	<b>\$ 742,750</b>	<b>\$ (646,015)</b>	<b>\$ (88,065)</b>	<b>\$ (734,081)</b>	<b>\$ 8,669</b>	<b>\$ 88,065</b>	<b>\$ 734,081</b>	<b>\$ 8,669</b>

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Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

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<b>Melrose Schools</b>										
Capital Improvements 2003	\$ 29,168	\$ (52)	\$ 29,116	\$ (29,069)	\$ -	\$ (29,069)	\$ 46	\$ -	\$ 29,069	\$ 46
Capital Improvements 2004	29,408	627	30,035	(29,947)	-	(29,947)	89	-	29,947	89
Capital Improvements 2005	29,314	1,644	30,958	(30,865)	-	(30,865)	93	-	30,865	93
Capital Improvements 2006	31,808	66	31,873	(31,841)	-	(31,841)	32	-	31,841	32
Capital Improvements 2007	33,396	(209)	33,187	(33,174)	-	(33,174)	13	-	33,174	13
Capital Improvements 2008	33,380	64	33,444	(33,415)	(21)	(33,435)	9	21	33,435	9
Capital Improvements 2009	36,508	96	36,604	(36,541)	(27)	(36,568)	36	27	36,568	36
Capital Improvements 2010	37,173	(14)	37,159	(36,975)	(96)	(37,071)	88	96	37,071	88
Capital Improvements 2011	39,276	7	39,283	(38,211)	(672)	(38,883)	400	672	38,883	400
Capital Improvements 2012	42,145	2	42,147	-	(40,994)	(40,994)	1,153	40,994	40,994	1,153
<b>Total Melrose Capital Improvements</b>	<b>\$ 341,576</b>	<b>\$ 2,231</b>	<b>\$ 343,807</b>	<b>\$ (300,038)</b>	<b>\$ (41,809)</b>	<b>\$ (341,847)</b>	<b>\$ 1,960</b>	<b>\$ 41,809</b>	<b>\$ 341,847</b>	<b>\$ 1,960</b>
<b>Grady Schools</b>										
Capital Improvements 2003	\$ 12,918	\$ (353)	\$ 12,566	\$ (12,551)	\$ -	\$ (12,551)	\$ 15	\$ -	\$ 12,551	\$ 15
Capital Improvements 2004	13,169	(68)	13,102	(13,097)	-	(13,097)	4	-	13,097	4
Capital Improvements 2005	13,122	(19)	13,103	(13,074)	-	(13,074)	29	-	13,074	29
Capital Improvements 2006	13,100	(1)	13,099	(13,094)	-	(13,094)	5	-	13,094	5
Capital Improvements 2007	15,651	(1,671)	13,980	(13,971)	-	(13,971)	10	-	13,971	10
Capital Improvements 2008	13,712	13	13,726	(13,714)	-	(13,714)	12	-	13,714	12
Capital Improvements 2009	14,127	34	14,161	(14,161)	-	(14,161)	-	-	14,161	-
Capital Improvements 2010	14,747	6	14,753	(14,716)	(30)	(14,747)	6	30	14,747	6
Capital Improvements 2011	14,992	4	14,996	(14,552)	(369)	(14,921)	75	369	14,921	75
Capital Improvements 2012	14,937	(15)	14,922	-	(14,518)	(14,518)	404	14,518	14,518	404
<b>Total Grady Capital Improvements</b>	<b>\$ 140,477</b>	<b>\$ (2,070)</b>	<b>\$ 138,406</b>	<b>\$ (122,929)</b>	<b>\$ (14,917)</b>	<b>\$ (137,847)</b>	<b>\$ 560</b>	<b>\$ 14,917</b>	<b>\$ 137,847</b>	<b>\$ 560</b>
<b>Grand Total Capital improvements</b>	<b>\$ 11,234,165</b>	<b>\$ 15,325</b>	<b>\$ 11,249,490</b>	<b>\$ (9,698,624)</b>	<b>\$ (1,462,347)</b>	<b>\$ (11,160,971)</b>	<b>\$ 88,519</b>	<b>\$ 1,462,347</b>	<b>\$ 11,160,971</b>	<b>\$ 88,519</b>

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For the Year Ended June 30, 2013

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<b>Clovis Schools</b>										
Ed-Tech 2003	\$ 13,512	\$ (127)	\$ 13,386	\$ (13,237)	\$ -	\$ (13,237)	\$ 148	\$ -	\$ 13,237	\$ 148
Ed-Tech 2004	9,710	(15)	9,695	(9,641)	-	(9,641)	54	-	9,641	54
Ed-Tech 2005	12,318	188	12,505	(12,468)	-	(12,468)	37	-	12,468	37
Ed-Tech 2006	14,290	(29)	14,261	(14,179)	-	(14,179)	81	-	14,179	81
Ed-Tech 2007	15,286	(333)	14,952	(14,895)	-	(14,895)	57	-	14,895	57
Ed-Tech 2008	16,796	45	16,841	(16,779)	(3)	(16,783)	58	3	16,783	58
Ed-Tech 2009	15,936	120	16,056	(15,978)	(25)	(16,003)	53	25	16,003	53
Ed-Tech 2010	20,141	(9)	20,132	(19,941)	(117)	(20,058)	74	117	20,058	74
Ed-Tech 2011	17,986	710	18,696	(18,059)	(451)	(18,510)	186	451	18,510	186
Ed-Tech 2012	21,074	23	21,097	-	(20,164)	(20,164)	933	20,164	20,164	933
<b>Total Clovis Ed-Tech</b>	<b>\$ 157,048</b>	<b>\$ 573</b>	<b>\$ 157,621</b>	<b>\$ (135,178)</b>	<b>\$ (20,761)</b>	<b>\$ (155,939)</b>	<b>\$ 1,682</b>	<b>\$ 20,761</b>	<b>\$ 155,939</b>	<b>\$ 1,682</b>
<b>Texico Schools</b>										
Ed-Tech 2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ed-Tech 2004	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2005	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2006	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2007	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2008	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2009	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2010	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2011	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2012	-	-	-	-	-	-	-	-	-	-
<b>Total Texico Ed-Tech</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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For the Year Ended June 30, 2013

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<b>Melrose Schools</b>										
Ed-Tech 2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ed-Tech 2004	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2005	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2006	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2007	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2008	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2009	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2010	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2011	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2012	-	-	-	-	-	-	-	-	-	-
<b>Total Melrose Ed-Tech</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grady Schools</b>										
Ed-Tech 2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ed-Tech 2004	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2005	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2006	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2007	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2008	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2009	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2010	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2011	-	-	-	-	-	-	-	-	-	-
Ed-Tech 2012	-	-	-	-	-	-	-	-	-	-
<b>Total Grady Ed-Tech</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total Ed-Tech</b>	<b>\$ 157,048</b>	<b>\$ 573</b>	<b>\$ 157,621</b>	<b>\$ (135,178)</b>	<b>\$ (20,761)</b>	<b>\$ (155,939)</b>	<b>\$ 1,682</b>	<b>\$ 20,761</b>	<b>\$ 155,939</b>	<b>\$ 1,682</b>
<b>Grand Total Schools</b>	<b>\$ 41,059,605</b>	<b>\$ 57,444</b>	<b>\$ 41,117,049</b>	<b>\$ (35,314,797)</b>	<b>\$ (5,470,808)</b>	<b>\$ (40,785,605)</b>	<b>\$ 331,443</b>	<b>\$ 5,470,808</b>	<b>\$ 40,785,605</b>	<b>\$ 331,443</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Clovis Branch Comm. College</b>										
Operational 2003	\$ 742,134	\$ (1,795)	\$ 740,340	\$ (739,512)	\$ (3)	\$ (739,515)	\$ 825	\$ 3	\$ 739,515	\$ 825
Operational 2004	760,882	3,093	763,975	(763,679)	(20)	(763,699)	276	20	763,699	276
Operational 2005	804,247	5,512	809,759	(809,347)	(4)	(809,351)	408	4	809,351	408
Operational 2006	871,181	(1,634)	869,547	(869,068)	(27)	(869,096)	451	27	869,096	451
Operational 2007	951,776	(12,285)	939,491	(943,052)	(98)	(943,150)	(3,659)	98	943,150	(3,659)
Operational 2008	1,044,021	(919)	1,043,102	(1,042,105)	(401)	(1,042,506)	596	401	1,042,506	596
Operational 2009	1,109,371	3,304	1,112,675	(1,109,623)	(2,048)	(1,111,671)	1,003	2,048	1,111,671	1,003
Operational 2010	1,144,119	349	1,144,468	(1,130,770)	(9,975)	(1,140,746)	3,722	9,975	1,140,746	3,722
Operational 2011	1,197,035	10,462	1,207,497	(1,161,991)	(31,616)	(1,193,607)	13,890	31,616	1,193,607	13,890
Operational 2012	1,321,485	254	1,321,739	-	(1,267,626)	(1,267,626)	54,113	1,267,626	1,267,626	54,113
<b>Total CCC</b>	<b>\$ 9,946,251</b>	<b>\$ 6,342</b>	<b>\$ 9,952,592</b>	<b>\$ (8,569,147)</b>	<b>\$ (1,311,818)</b>	<b>\$ (9,880,965)</b>	<b>\$ 71,627</b>	<b>\$ 1,311,818</b>	<b>\$ 9,880,965</b>	<b>\$ 71,627</b>
<b>Livestock Clovis</b>										
Livestock 2003	\$ 77,659	\$ (883)	\$ 76,776	\$ (73,158)	\$ -	\$ (73,158)	\$ 3,618	\$ -	\$ 73,158	\$ 3,618
Livestock 2004	75,500	(494)	75,006	(74,606)	-	(74,606)	399	-	74,606	399
Livestock 2005	90,606	(58)	90,548	(89,500)	-	(89,500)	1,048	-	89,500	1,048
Livestock 2006	106,788	(398)	106,390	(105,568)	-	(105,568)	822	-	105,568	822
Livestock 2007	115,191	(287)	114,904	(114,839)	-	(114,839)	65	-	114,839	65
Livestock 2008	123,360	(32)	123,328	(123,243)	(43)	(123,286)	42	43	123,286	42
Livestock 2009	130,040	(443)	129,597	(129,435)	(92)	(129,527)	70	92	129,527	70
Livestock 2010	96,796	(256)	96,540	(96,311)	(35)	(96,346)	194	35	96,346	194
Livestock 2011	98,014	604	98,618	(98,321)	(20)	(98,341)	278	20	98,341	278
Livestock 2012	126,265	(146)	126,119	-	(117,632)	(117,632)	8,487	117,632	117,632	8,487
<b>Total Livestock Clovis</b>	<b>\$ 1,040,219</b>	<b>\$ (2,393)</b>	<b>\$ 1,037,826</b>	<b>\$ (904,981)</b>	<b>\$ (117,822)</b>	<b>\$ (1,022,804)</b>	<b>\$ 15,023</b>	<b>\$ 117,822</b>	<b>\$ 1,022,804</b>	<b>\$ 15,023</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Livestock Texico</b>										
Livestock 2003	\$ 40,109	\$ 4,540	\$ 44,649	\$ (42,129)	\$ -	\$ (42,129)	\$ 2,521	\$ -	\$ 42,129	\$ 2,521
Livestock 2004	39,446	5,534	44,981	(44,214)	-	(44,214)	767	-	44,214	767
Livestock 2005	40,617	4,492	45,109	(43,772)	-	(43,772)	1,336	-	43,772	1,336
Livestock 2006	55,950	5,450	61,400	(61,395)	-	(61,395)	4	-	61,395	4
Livestock 2007	77,358	7,542	84,900	(84,900)	-	(84,900)	-	-	84,900	-
Livestock 2008	93,053	(12,106)	80,947	(80,753)	-	(80,753)	194	-	80,753	194
Livestock 2009	74,462	3,270	77,732	(77,322)	-	(77,322)	410	-	77,322	410
Livestock 2010	61,263	3,245	64,509	(64,494)	-	(64,494)	15	-	64,494	15
Livestock 2011	47,358	9,680	57,039	(54,516)	(2,515)	(57,031)	8	2,515	57,031	8
Livestock 2012	69,692	2,268	71,960	-	(65,430)	(65,430)	6,529	65,430	65,430	6,529
<b>Total Livestock Texico</b>	<b>\$ 599,308</b>	<b>\$ 33,916</b>	<b>\$ 633,224</b>	<b>\$ (553,494)</b>	<b>\$ (67,945)</b>	<b>\$ (621,439)</b>	<b>\$ 11,785</b>	<b>\$ 67,945</b>	<b>\$ 621,439</b>	<b>\$ 11,785</b>
<b>Livestock Melrose</b>										
Livestock 2003	\$ 5,085	\$ (81)	\$ 5,004	\$ (4,794)	\$ -	\$ (4,794)	\$ 209	\$ -	\$ 4,794	\$ 209
Livestock 2004	4,800	(202)	4,598	(4,229)	-	(4,229)	370	-	4,229	370
Livestock 2005	5,151	(3)	5,148	(4,717)	-	(4,717)	431	-	4,717	431
Livestock 2006	5,417	-	5,417	(5,312)	-	(5,312)	104	-	5,312	104
Livestock 2007	7,332	(2)	7,330	(7,307)	-	(7,307)	22	-	7,307	22
Livestock 2008	4,470	-	4,470	(4,465)	-	(4,465)	4	-	4,465	4
Livestock 2009	7,715	(45)	7,670	(7,652)	(18)	(7,670)	-	18	7,670	-
Livestock 2010	3,362	(1)	3,361	(3,326)	-	(3,326)	35	-	3,326	35
Livestock 2011	4,182	-	4,182	(3,978)	(3)	(3,981)	201	3	3,981	201
Livestock 2012	5,718	(33)	5,685	-	(5,586)	(5,586)	99	5,586	5,586	99
<b>Total Livestock Melrose</b>	<b>\$ 53,232</b>	<b>\$ (367)</b>	<b>\$ 52,865</b>	<b>\$ (45,781)</b>	<b>\$ (5,607)</b>	<b>\$ (51,389)</b>	<b>\$ 1,476</b>	<b>\$ 5,607</b>	<b>\$ 51,389</b>	<b>\$ 1,476</b>

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STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Livestock Grady</b>										
Livestock 2003	\$ 3,229	\$ -	\$ 3,229	\$ (3,154)	\$ -	\$ (3,154)	\$ 76	\$ -	\$ 3,154	\$ 76
Livestock 2004	3,312	-	3,312	(3,291)	-	(3,291)	22	-	3,291	22
Livestock 2005	2,757	(161)	2,597	(2,476)	-	(2,476)	120	-	2,476	120
Livestock 2006	3,251	(4)	3,247	(3,233)	-	(3,233)	14	-	3,233	14
Livestock 2007	3,032	-	3,032	(2,986)	-	(2,986)	46	-	2,986	46
Livestock 2008	2,257	-	2,257	(2,205)	-	(2,205)	52	-	2,205	52
Livestock 2009	3,478	-	3,478	(3,478)	-	(3,478)	-	-	3,478	-
Livestock 2010	2,147	-	2,147	(2,147)	-	(2,147)	-	-	2,147	-
Livestock 2011	2,108	-	2,108	(1,884)	(55)	(1,938)	170	55	1,938	170
Livestock 2012	2,503	(77)	2,426	-	(2,379)	(2,379)	47	2,379	2,379	47
<b>Total Livestock Grady</b>	<b>\$ 28,074</b>	<b>\$ (241)</b>	<b>\$ 27,833</b>	<b>\$ (24,853)</b>	<b>\$ (2,434)</b>	<b>\$ (27,287)</b>	<b>\$ 546</b>	<b>\$ 2,434</b>	<b>\$ 27,287</b>	<b>\$ 546</b>
<b>Grand Total Livestock</b>	<b>\$ 1,720,834</b>	<b>\$ 30,915</b>	<b>\$ 1,751,748</b>	<b>\$ (1,529,110)</b>	<b>\$ (193,808)</b>	<b>\$ (1,722,918)</b>	<b>\$ 28,830</b>	<b>\$ 193,808</b>	<b>\$ 1,722,918</b>	<b>\$ 28,830</b>
<b>Non-Rendition Clovis</b>										
Non-Rendition 2003	\$ -	\$ 224	\$ 224	\$ (224)	\$ -	\$ (224)	\$ -	\$ -	\$ 224	\$ -
Non-Rendition 2004	-	215	215	(215)	-	(215)	-	-	215	-
Non-Rendition 2005	-	195	195	(195)	-	(195)	-	-	195	-
Non-Rendition 2006	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2007	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2008	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2009	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2010	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2011	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2012	-	13	13	-	(13)	(13)	-	13	13	-
<b>Total Non-Rendition Clovis</b>	<b>\$ -</b>	<b>\$ 647</b>	<b>\$ 647</b>	<b>\$ (633)</b>	<b>\$ (13)</b>	<b>\$ (647)</b>	<b>\$ -</b>	<b>\$ 13</b>	<b>\$ 647</b>	<b>\$ -</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Non-Rendition Texico</b>										
Non-Rendition 2003	\$ -	\$ 42	\$ 42	\$ (42)	\$ -	\$ (42)	\$ -	\$ -	\$ 42	\$ -
Non-Rendition 2004	-	36	36	(36)	-	(36)	-	-	36	-
Non-Rendition 2005	-	34	34	(34)	-	(34)	-	-	34	-
Non-Rendition 2006	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2007	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2008	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2009	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2010	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2011	-	376	376	(376)	-	(376)	-	-	376	-
Non-Rendition 2012	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Rendition Texico</b>	<b>\$ -</b>	<b>\$ 487</b>	<b>\$ 487</b>	<b>\$ (487)</b>	<b>\$ -</b>	<b>\$ (487)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 487</b>	<b>\$ -</b>
<b>Non-Rendition Melrose</b>										
Non-Rendition 2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Rendition 2004	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2005	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2006	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2007	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2008	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2009	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2010	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2011	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2012	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Rendition Melrose</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See accompanying independent auditor's report

STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Non-Rendition Grady</b>										
Non-Rendition 2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Rendition 2004	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2005	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2006	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2007	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2008	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2009	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2010	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2011	-	-	-	-	-	-	-	-	-	-
Non-Rendition 2012	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Rendition Grady</b>	-	-	-	-	-	-	-	-	-	-
<b>Grand Total Non-Rendition</b>	<b>\$ -</b>	<b>\$ 1,133</b>	<b>\$ 1,133</b>	<b>\$ (1,120)</b>	<b>\$ (13)</b>	<b>\$ (1,133)</b>	<b>\$ -</b>	<b>\$ 13</b>	<b>\$ 1,133</b>	<b>\$ -</b>
<b>Administrative Fees Clovis</b>										
Adm-Fee 2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adm-Fee 2004	-	-	-	-	-	-	-	-	-	-
Adm-Fee 2005	-	-	-	-	-	-	-	-	-	-
Adm-Fee 2006	646	(1)	644	(640)	(4)	(644)	-	4	644	-
Adm-Fee 2007	538	-	538	(521)	(4)	(525)	13	4	525	13
Adm-Fee 2008	565	-	565	(549)	(5)	(555)	11	5	555	11
Adm-Fee 2009	375	1	376	(360)	(7)	(366)	10	7	366	10
Adm-Fee 2010	458	1	458	(435)	(7)	(442)	16	7	442	16
Adm-Fee 2011	602	-	602	(531)	(19)	(550)	52	19	550	52
Adm-Fee 2012	720	(46)	674	-	(567)	(567)	108	567	567	108
<b>Total Administrative Fees Clovis</b>	<b>\$ 3,904</b>	<b>\$ (45)</b>	<b>\$ 3,859</b>	<b>\$ (3,035)</b>	<b>\$ (613)</b>	<b>\$ (3,649)</b>	<b>\$ 210</b>	<b>\$ 613</b>	<b>\$ 3,649</b>	<b>\$ 210</b>

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STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

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<b>Administrative Fees Texico</b>										
Adm-Fee 2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adm-Fee 2004	-	-	-	-	-	-	-	-	-	-
Adm-Fee 2005	-	-	-	-	-	-	-	-	-	-
Adm-Fee 2006	153	-	153	(148)	(5)	(153)	-	5	153	-
Adm-Fee 2007	96	(1)	95	(85)	(5)	(90)	4	5	90	4
Adm-Fee 2008	84	(4)	80	(71)	(5)	(76)	4	5	76	4
Adm-Fee 2009	85	-	85	(76)	(5)	(80)	4	5	80	4
Adm-Fee 2010	98	-	98	(89)	(5)	(94)	4	5	94	4
Adm-Fee 2011	129	-	129	(113)	(5)	(118)	11	5	118	11
Adm-Fee 2012	136	(0)	135	-	(120)	(120)	16	120	120	16
<b>Total Administrative Fees Texico</b>	<b>\$ 780</b>	<b>\$ (5)</b>	<b>\$ 774</b>	<b>\$ (582)</b>	<b>\$ (149)</b>	<b>\$ (732)</b>	<b>\$ 43</b>	<b>\$ 149</b>	<b>\$ 732</b>	<b>\$ 43</b>
<b>Administrative Fees Melrose</b>										
Adm-Fee 2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adm-Fee 2004	-	-	-	-	-	-	-	-	-	-
Adm-Fee 2005	-	-	-	-	-	-	-	-	-	-
Adm-Fee 2006	885	-	885	(885)	-	(885)	-	-	885	-
Adm-Fee 2007	465	(3)	463	(463)	-	(463)	-	-	463	-
Adm-Fee 2008	485	-	485	(483)	-	(483)	2	-	483	2
Adm-Fee 2009	482	-	482	(482)	-	(482)	-	-	482	-
Adm-Fee 2010	460	-	460	(448)	(4)	(452)	8	4	452	8
Adm-Fee 2011	358	-	358	(335)	(8)	(343)	15	8	343	15
Adm-Fee 2012	382	-	382	-	(346)	(346)	36	346	346	36
<b>Total Administrative Fees Melrose</b>	<b>\$ 3,517</b>	<b>\$ (3)</b>	<b>\$ 3,514</b>	<b>\$ (3,096)</b>	<b>\$ (358)</b>	<b>\$ (3,454)</b>	<b>\$ 60</b>	<b>\$ 358</b>	<b>\$ 3,454</b>	<b>\$ 60</b>

See accompanying independent auditor's report



STATE OF NEW MEXICO  
Curry County  
County Treasurer's Property Tax Schedule  
For the Year Ended June 30, 2013

Schedule IV

Agency	Property Taxes Levied	Current Changes To Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected In Current Year	Collected To Date	Sum Levy Less Collection	Distributed In Current Year	Distributed To Date	County Receivable At Year End
<b>Administrative Fees Grady</b>										
Adm-Fee 2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adm-Fee 2004	-	-	-	-	-	-	-	-	-	-
Adm-Fee 2005	-	-	-	-	-	-	-	-	-	-
Adm-Fee 2006	121	-	121	(121)	-	(121)	-	-	121	-
Adm-Fee 2007	73	-	73	(73)	-	(73)	1	-	73	1
Adm-Fee 2008	82	-	82	(82)	-	(82)	-	-	82	-
Adm-Fee 2009	83	-	83	(83)	-	(83)	-	-	83	-
Adm-Fee 2010	83	-	83	(83)	-	(83)	-	-	83	-
Adm-Fee 2011	108	-	108	(107)	-	(107)	2	-	107	2
Adm-Fee 2012	101	-	101	-	(96)	(96)	5	96	96	5
<b>Total Administrative Fees Grady</b>	<b>\$ 652</b>	<b>\$ -</b>	<b>\$ 652</b>	<b>\$ (549)</b>	<b>\$ (96)</b>	<b>\$ (645)</b>	<b>\$ 7</b>	<b>\$ 96</b>	<b>\$ 645</b>	<b>\$ 7</b>
<b>Grand Total Administrative Fees</b>	<b>\$ 8,853</b>	<b>\$ (53)</b>	<b>\$ 8,799</b>	<b>\$ (7,263)</b>	<b>\$ (1,217)</b>	<b>\$ (8,480)</b>	<b>\$ 320</b>	<b>\$ 1,217</b>	<b>\$ 8,480</b>	<b>\$ 320</b>
<b>Grand Totals</b>	<b>\$ 134,422,068</b>	<b>\$ 176,040</b>	<b>\$ 134,598,108</b>	<b>\$ (116,290,674)</b>	<b>\$ (17,271,592)</b>	<b>\$ (133,562,266)</b>	<b>\$ 1,035,842</b>	<b>\$ 17,271,592</b>	<b>\$ 133,562,266</b>	<b>\$ 1,035,842</b>
<b>Recap By Tax Year</b>										
2003	\$ 10,494,357	\$ (42,762)	\$ 10,451,596	\$ (10,450,325)	\$ (39)	\$ (10,450,364)	\$ 1,232	\$ 39	\$ 10,450,364	\$ 1,232
2004	10,464,042	56,418	10,520,460	(10,518,020)	(253)	(10,518,273)	2,187	253	10,518,273	2,187
2005	10,943,440	87,621	11,031,062	(11,028,686)	(50)	(11,028,736)	2,326	50	11,028,736	2,326
2006	11,645,582	(6,522)	11,639,061	(11,634,584)	(312)	(11,634,896)	4,164	312	11,634,896	4,164
2007	12,612,377	(118,487)	12,493,891	(12,485,974)	(1,169)	(12,487,143)	6,747	1,169	12,487,143	6,747
2008	13,958,716	(50,466)	13,908,250	(13,892,313)	(5,309)	(13,897,622)	10,628	5,309	13,897,622	10,628
2009	14,914,455	50,683	14,965,138	(14,924,703)	(25,632)	(14,950,335)	14,803	25,632	14,950,335	14,803
2010	15,610,741	18,063	15,628,805	(15,447,571)	(128,338)	(15,575,908)	52,897	128,338	15,575,908	52,897
2011	16,396,909	171,232	16,568,141	(15,908,499)	(455,820)	(16,364,319)	203,822	455,820	16,364,319	203,822
2012	17,381,447	10,259	17,391,706	-	(16,654,670)	(16,654,670)	737,036	16,654,670	16,654,670	737,036
<b>Grand Totals</b>	<b>\$ 134,422,068</b>	<b>\$ 176,040</b>	<b>\$ 134,598,108</b>	<b>\$ (116,290,674)</b>	<b>\$ (17,271,592)</b>	<b>\$ (133,562,266)</b>	<b>\$ 1,035,842</b>	<b>\$ 17,271,592</b>	<b>\$ 133,562,266</b>	<b>\$ 1,035,842</b>

See accompanying independent auditor's report

**STATE OF NEW MEXICO**  
Curry County  
Joint Powers Agreements  
June 30, 2013

**Law Enforcement Services**

Participants: Curry County and the Village of Grady

Responsible Party: Curry County

Description: Curry County agrees to provide law enforcement protection services to the Village of Grady. The Village of Grady will provide a secretary and office space with the related expenses such as utilities, maintenance, janitorial and telephone services. In addition, uses of its Law Enforcement Protection Fund grants are provided.

Period: May 11, 2013 to May 11, 2014, with the option to renew on a year to year basis prior to May 1st of each subsequent year.

Project Costs: Undeterminable

County Contribution: Undeterminable

Audit Responsibility: Both parties

**Region Five Drug Task Force**

Participants: Curry County, the City of Clovis, Quay County, City of Tucumcari, Village of Melrose, Town of Santa Rosa, County of DeBaca, County of Roosevelt and the New Mexico State Police.

Responsible Party: The Region Five Drug Task Force

Description: This agreement was entered into to form the Region Five Drug Task Force for the purpose of preventing, investigating, controlling and prosecuting of unlawful drugs, narcotics and controlled substances.

Period: Entered into on September 13, 1999 indefinitely.

Project Costs: Undeterminable

County Contribution: The cost to provide one full time deputy to the task force.

Audit Responsibility: The City of Clovis

**STATE OF NEW MEXICO**  
Curry County  
Joint Powers Agreements  
June 30, 2013

**Inmate Housing – Chaves County**

Participants: Curry County and Chaves County

Responsible Party: Curry County

Description: Curry County has agreed to house adult and juvenile prisoners from Chaves County.

Period: July 1, 1998 until cancelled.

Project Costs: Chaves County agrees to pay \$75 per day, per each adult prisoner and \$110 per day, per each juvenile prisoner.

County Contribution: Undeterminable

Audit Responsibility: Both parties

**Inmate Housing – De Baca County**

Participants: Curry County and De Baca County

Responsible Party: Curry County

Description: Curry County has agreed to house adult and juvenile prisoners from De Baca County.

Period: July 1, 1998 until cancelled.

Project Costs: De Baca County agrees to pay \$45 per day per adult inmate for housing and board.

County Contribution: Undeterminable

Audit Responsibility: Both parties

**Inmate Housing – Otero County**

Participants: Curry County and Otero County

Responsible Party: Curry County

Description: Curry County has agreed to house adult and juvenile prisoners from Otero County.

Period: July 1, 1998 until cancelled.

Project Costs: Otero County agrees to pay \$75 per day, per each adult prisoner and \$85 per day, per juvenile prisoner.

County Contribution: Undeterminable

Audit Responsibility: Both parties

**STATE OF NEW MEXICO**  
Curry County  
Joint Powers Agreements  
June 30, 2013

**Inmate Housing – Lea County**

Participants: Curry County and Lea County

Responsible Party: Lea County

Description: Lea County has agreed to house prisoners from Curry County on an as space is available basis. In return, Curry County agrees to pay \$100.00 per day, per prisoner and any related services.

Period: This agreement may be terminated by either party upon written notice to the other party, by certified mail, return receipt.

Project Costs: Undeterminable

County Contribution: Undeterminable

Audit Responsibility: Curry County

**Inmate Housing – Sierra County**

Participants: Curry County and Sierra County

Responsible Party: Curry County

Description: Curry County has agreed to house adult and juvenile prisoners from Sierra County.

Period: July 1, 1998 until cancelled

Project Costs: Sierra County agrees to pay \$75 per day, per each adult prisoner and \$85 per day, per juvenile prisoner for housing and board.

County Contribution: Undeterminable

Audit Responsibility: Both parties

**STATE OF NEW MEXICO**  
Curry County  
Joint Powers Agreements  
June 30, 2013

**Inmate Housing – Parmer County**

Participants: Curry County and Parmer County

Responsible Party: Both parties

Description: Parmer County has agreed to house overflow inmates from Curry County on an as space is available basis with a maximum allowed of ten (10) male inmates. In return, Curry County agrees to compensate Parmer County for those services at the rate of \$37.00 per day, per prisoner.

Period: Entered into on December 15, 2010 and is automatically renewed thereafter for an additional one year period unless either party gives notice of cancellation no less than 60 days prior to the end of the agreement. Either party may terminate the agreement by providing the other party with 90 days prior written notice of their intent to terminate.

Project Costs: Undeterminable

County Contribution: Undeterminable

Audit Responsibility: Curry County

**Inmate Housing – Dickens County**

Participants: Curry County and Dickens County

Responsible Party: Both parties

Description: Dickens County has agreed to house overflow inmates from Curry County on an as space is available basis. In return, Curry County agrees to compensate Dickens County for those services at the rate of \$44.00 per day, per prisoner.

Period: Entered into on January 1, 2003 and is automatically renewed annually until terminated by either party upon written notice.

Project Costs: Undeterminable

County Contribution: Undeterminable

Audit Responsibility: Curry County

**Inmate Housing – San Miguel County**

Participants: Curry County and San Miguel County

Responsible Party: Both parties

Description: San Miguel County has agreed to provide a minimum of 30 prisoner beds at any given time to house inmates from Curry County. In return, Curry County agrees to compensate San Miguel County for those services at the rate of \$38.00 per day, per inmate.

Period: Entered into on January 31, 2003 and is automatically renewed annually until terminated by either party upon written notice.

Project Costs: Undeterminable

County Contribution: Undeterminable

Audit Responsibility: Curry County

**Inmate Housing – Torrance County**

Participants: Curry County and Torrance County

Responsible Party: Both parties

Description: Torrance County has agreed to provide prisoners beds at any given time to house inmates from Curry County. In return, Curry County agrees to compensate Torrance County for those services at the rate of \$54.00 per day, per inmate.

Period: Entered into on January 13, 2011 and is automatically renewed annually 3 years thereafter unless sooner terminated by notice from either party in accordance with Section 3 of this agreement.

Project Costs: Undeterminable

County Contribution: Undeterminable

Audit Responsibility: Curry County

**Inmate Housing – Union County**

Participants: Curry County and Union County

Responsible Party: Both parties

Description: Union County has agreed to pay \$75.00 per day for adult prisoners and \$125.00 per day for juvenile prisoners housing and board to Curry County.

Period: Entered into on January 13, 2011 and is automatically renewed annually 3 years thereafter unless sooner terminated by notice from either party in accordance with Section 3 of this agreement.

Project Costs: Undeterminable

**STATE OF NEW MEXICO**  
Curry County  
Joint Powers Agreements  
June 30, 2013

County Contribution: Undeterminable  
Audit Responsibility: Curry County

**Inmate Housing – Roosevelt County**

Participants: Curry County and Roosevelt County  
Responsible Party: Both parties  
Description: Curry County agrees to pay Roosevelt County \$65.00 per day and any portion thereof per inmate for board and housing and related services.  
Period: Entered into on December 16, 2008 and is to remain in effect indefinitely unless sooner terminated by notice from either party.  
Project Costs: Undeterminable  
County Contribution: Undeterminable  
Audit Responsibility: Curry County

**Inmate Housing – Quay County**

Participants: Curry County and Quay County  
Responsible Party: Both parties  
Description: Curry County has agreed to pay Quay County \$75.00 per day for adult prisoners and \$125.00 per day for juvenile prisoners housing and board and any portion thereof for related services.  
Period: Entered into on October 7, 2008, and shall remain in effect indefinitely unless modified by the parties in writing, or upon termination by either party.  
Project Costs: Undeterminable  
County Contribution: Undeterminable  
Audit Responsibility: Curry County

**STATE OF NEW MEXICO**  
Curry County  
Joint Powers Agreements  
June 30, 2013

Schedule V  
Page 7 of 8

**Inmate Housing – Melrose**

Participants: Curry County and Village of Melrose

Responsible Party: Both parties

Description: Village of Melrose has agreed to pay Curry County \$45.00 per adult prisoner per day and \$75 per juvenile prisoner per day, and that total consideration paid by the Village of Melrose for any fiscal year shall not exceed \$150,000.

Period: Entered into on August 28, 2008 and is automatically renewed indefinitely unless modified by the parties sooner.

Project Costs: Undeterminable

County Contribution: Undeterminable

Audit Responsibility: Curry County

**Inmate Housing – Eddy County**

Participants: Curry County and Eddy County

Responsible Party: Both parties

Description: Curry County has agreed to pay Eddy County \$125.00 per day per juvenile inmate and for any portion of a day.

Period: Entered into on May 18, 2010 and is automatically renewed annually until terminated by either party upon written notice.

Project Costs: Undeterminable

County Contribution: Undeterminable

Audit Responsibility: Curry County

**Inmate Housing – City of Clovis**

Participants: Curry County and City of Clovis

Responsible Party: Both parties

Description: The City agrees to pay the County the sum of \$10,833.33 a month.

Period: Entered into on August 22, 2000 and shall expire on June 30, 2014

Project Costs: Undeterminable

County Contribution: Undeterminable

Audit Responsibility: Curry County



**STATE OF NEW MEXICO**  
Curry County  
Joint Powers Agreements  
June 30, 2013

**Inmate Housing – Bailey County**

Participants:	Curry County and Bailey County
Responsible Party:	Both parties
Description:	Bailey shall provide housing for overflow prisoners incarcerated by Curry if space is available at a rate of \$35.00 per day per prisoner, and shall bill Curry on a monthly basis.
Period:	Entered into on January 2, 2011 and is to remain in effect indefinitely unless sooner terminated by notice from either party.
Project Costs:	Undeterminable
County Contribution:	Undeterminable
Audit Responsibility:	Curry County

**STATE OF NEW MEXICO**  
Curry County  
Schedule of Legislative Grants  
June 30, 2013

<u>Project</u>	<u>Agency</u>	<u>Grant #</u>	<u>Effective Date</u>	<u>Reversion Date</u>
Road Cap. Fund - Deceleration Lane 60/84	DOT	2100570	04/06/11	12/31/12
Road Cap. Fund - SB 11/12	DOT	SB-7709(929)11	11/04/11	12/31/12
Road Cap. Fund - CAP 11/12	DOT	CAP-2-12(402)	11/04/11	12/31/12
Road Cap. Fund - SB 12/13	DOT	SP-2-13(952)	08/13/12	12/31/13
Road Cap. Fund - CAP 12/13	DOT	CAP-2-13(452)	08/13/12	12/31/13
Road Cap. Fund - COOP 12/13	DOT	SB-7709(930)13	08/13/12	12/31/13
Tres Amigos	DOT	CAP-2-12(402)	11/05/12	06/30/16

**Grand Totals**

These capital outlay projects are on a reimbursement basis. Therefore, there is no fund balance related to these projects at June 30, 2013.

Original Amount	Arts in Public Places	Net Amount	Expenditures to Date	Remaining
\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -
62,474	-	62,474	62,474	-
201,206	-	201,206	201,206	-
82,631	-	82,631	-	82,631
205,127	-	205,127	44,666	160,461
63,505	-	63,505	15,883	47,622
350,000	-	350,000	18,867	331,133
<u>\$ 1,214,943</u>	<u>\$ -</u>	<u>\$ 1,214,943</u>	<u>\$ 593,096</u>	<u>\$ 621,847</u>

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**STATE OF NEW MEXICO**

Schedule VII

Curry County  
 Schedule of Changes in Fiduciary Assets and Liabilities  
 Agency Funds  
 June 30, 2013

	<u>Balance June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2013</u>
<b>ASSETS</b>				
Cash	\$ 67,312	\$ 37,798	\$ 33,635	\$ 71,475
Taxes receivable	<u>239,814</u>	<u>9,784,696</u>	<u>9,739,653</u>	<u>284,857</u>
Total assets	<u><u>\$ 307,126</u></u>	<u><u>\$ 9,822,494</u></u>	<u><u>\$ 9,773,288</u></u>	<u><u>\$ 356,332</u></u>
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 67,312	\$ 37,798	\$ 33,635	\$ 71,475
Due to other taxing units	<u>239,814</u>	<u>9,784,696</u>	<u>9,739,653</u>	<u>284,857</u>
Total liabilities	<u><u>\$ 307,126</u></u>	<u><u>\$ 9,822,494</u></u>	<u><u>\$ 9,773,288</u></u>	<u><u>\$ 356,332</u></u>

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**COMPLIANCE SECTION**



Accounting & Consulting Group, LLP  
Certified Public Accountants

**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***

**INDEPENDENT AUDITOR'S REPORT**

Hector H. Balderas  
New Mexico State Auditor  
The Board of Curry County Commissioners  
Curry County  
Clovis, 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, the budgetary comparisons of the general fund and major special revenue fund of Curry County, New Mexico (the "County"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplemental information, and have issued our report thereon dated November 11, 2013.

**Internal Control over Financial Reporting**

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

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

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



### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Accounting + Consulting Group, LLP*

Accounting & Consulting Group, LLP  
Certified Public Accountants  
Clovis, New Mexico  
November 11, 2013

**STATE OF NEW MEXICO**  
Curry County  
Schedule of Findings and Responses  
June 30, 2013

Schedule VIII

**SECTION I – SUMMARY OF AUDIT RESULTS**

*Financial Statements:*

- |  |             |
|--|-------------|
| 1. Type of auditor’s report issued   | Unqualified |
| 2. Internal control over financial reporting:                                    |             |
| a. Material weaknesses identified?   | No          |
| b. Significant deficiencies identified not considered being material weaknesses? | No          |
| c. Noncompliance material to the financial statements noted?                     | No          |

**SECTION II – PRIOR YEAR AUDIT FINDINGS**

**Prior Year Audit Findings**

2004-1: Ten Year History of Property Tax Collections	Resolved
FS 2012-1: Donation of Tangible Property – Other Matters	Resolved

**SECTION III – FINANCIAL STATEMENT FINDINGS**

**None**

**STATE OF NEW MEXICO**

Curry County  
Other Disclosures  
June 30, 2013

**OTHER DISCLOSURES**

**Exit Conference**

The exit conference was held on November 8, 2013. In attendance were the following:

**Representing Curry County:**

Frank Blackburn – Commission Chairman  
Tim Ashley – Commission Vice-Chairman  
Lance A. Pyle – County Manager  
Lee Ann Hutchins – Finance Director  
Debbie Spriggs – Treasurer

**Representing Accounting & Consulting Group, LLP:**

Carol Snider, CPA, Supervisor

**Auditor Prepared Financial Statements**

Although it would be preferred and desirable for the County to prepare its own GAAP-basis financial statements, it is felt that the County's personnel do not have the available time to prepare them. Therefore, the outside auditor, Accounting and Consulting Group, LLP, prepared the GAAP-basis financial statements and footnotes of Curry County from the original books and records provided to them by management of the County. The responsibility for the financial statements remains with the County.