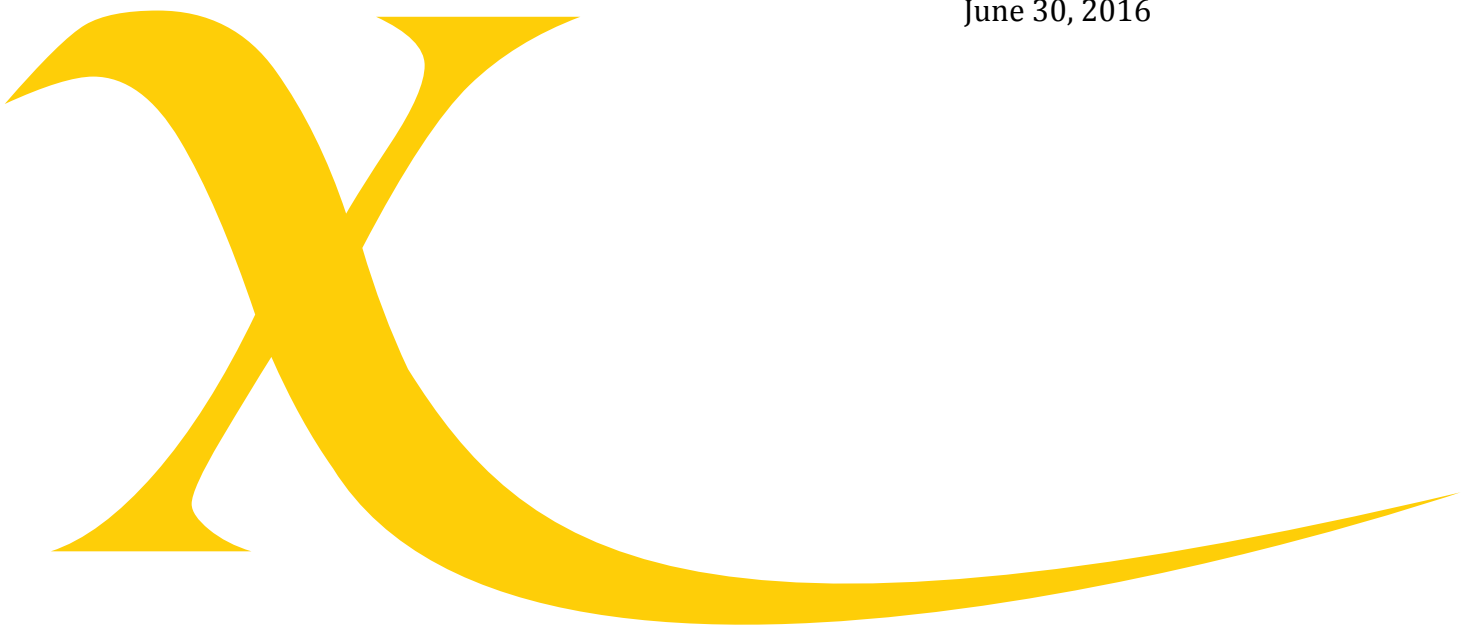


STATE OF NEW MEXICO  
DE BACA COUNTY

Financial Statements

June 30, 2016



**AXIOM**  
*Certified Public Accountants  
and Business Advisors LLC*

**STATE OF NEW MEXICO  
DE BACA COUNTY  
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**STATE OF NEW MEXICO  
DE BACA COUNTY  
OFFICIAL ROSTER  
June 30, 2016**

**COUNTY COMMISSION**

Aldolfo Lucero	Chairman
Becky Harris	Vice-Chairman
George Gonzales	Member

**ELECTED OFFICIALS**

Rosalie Joiner	Clerk
Betty Berry	Treasurer
Josephine Lucero	Assessor
Scott Conner	Sheriff
John Wootton	Probate Judge

## INDEPENDENT AUDITOR'S REPORT

Mr. Timothy Keller  
New Mexico State Auditor  
To the Board of DeBaca County Commissioners  
Fort Sumner, NM

### Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of DeBaca County (the "County") as of and for the year ended June 30, 2016, 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, fiduciary funds, and the budgetary comparisons for all nonmajor funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2016, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to 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, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2016, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the County as of June 30, 2016, and the respective changes in financial position thereof and the respective budgetary comparisons for all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not 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. Our opinion on the basic financial statements is not affected by this missing information. Accounting principles generally accepted in the United States of America require that the Schedule of the County's Proportionate Share of the Net Pension Liability, and Schedule of County Contributions on pages 49 through 51, 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 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 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, and other schedules as required by Section 2.2.2 NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other schedules required by Section 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 auditing standards generally accepted in the United States of America. In our opinion, the other schedules required by Section 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2016 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.

The logo for Axiom, featuring the word "Axiom" in a blue, cursive script font.

Albuquerque, New Mexico  
October 31, 2016



## **FINANCIAL SECTION**

**STATE OF NEW MEXICO  
DE BACA COUNTY  
STATEMENT OF NET POSITION  
JUNE 30, 2016**

	<u>Governmental Activities</u>	<u>Component Unit</u>
<b>ASSETS</b>		
<i>Current Assets:</i>		
Cash and cash equivalents	\$ 3,826,701	1,158,451
Receivables:		
Property taxes receivable	44,264	15,941
Accounts receivable, patients	-	108,997
Other taxes receivable	-	-
Due from other governments	93,234	114,762
<i>Total Current Assets</i>	<u>3,964,199</u>	<u>1,398,151</u>
<i>Noncurrent Assets:</i>		
Restricted cash and cash equivalents	-	-
Capital assets, net of depreciation	5,852,902	305,216
<i>Total Noncurrent Assets</i>	<u>5,852,902</u>	<u>305,216</u>
<i>Total Assets</i>	<u>9,817,101</u>	<u>1,703,367</u>
<b>DEFERRED OUTFLOWS</b>		
Pension related	188,825	167,296
<i>Total Deferred outflows</i>	<u>188,825</u>	<u>167,296</u>

*See Notes to Financial Statements.*

**STATE OF NEW MEXICO  
DE BACA COUNTY  
STATEMENT OF NET POSITION (CONTINUED)  
JUNE 30, 2016**

	Activities	Component Unit
<b>LIABILITIES</b>		
<i>Current Liabilities</i>		
Accounts payable	16,004	34,873
Accrued payroll expenses	44,900	103,804
Accrued interest	14,597	-
Current portion of accrued compensated absences	50,915	43,842
Current portion of bonds and notes payable	118,159	-
<i>Total Current Liabilities</i>	244,575	182,519
<i>Noncurrent Liabilities</i>		
Landfill liability	1,029,085	-
Net pension liability	1,596,283	1,965,763
Noncurrent portion of bonds and notes payable	939,056	-
<i>Total Noncurrent Liabilities</i>	3,564,424	1,965,763
<i>Total Liabilities</i>	3,808,999	2,148,282
<b>DEFERRED INFLOWS</b>		
Pension related	145,444	112,478
<i>Total deferred inflows</i>	145,444	112,478
<b>NET POSITION</b>		
Net investment in capital assets	4,795,687	305,216
Restricted for:		
Special revenue	2,130,514	-
Unrestricted	(874,718)	(695,313)
<i>Total net position</i>	\$ 6,051,483	(390,097)

*See Notes to Financial Statements.*

**STATE OF NEW MEXICO  
DE BACA COUNTY  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2016**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>	
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>
<b>Primary government</b>			
General government	\$ 1,364,754	191,254	785,219
Public safety	1,733,363	83,204	954,455
Public works	723,883	251,357	-
Culture and recreation	68,667	-	-
Health and welfare	60,951	-	-
Interest on long-term debt	30,426	-	-
Transfer out, agency funds	-	-	-
<i>Total governmental activities</i>	<u>\$ 3,982,044</u>	<u>525,815</u>	<u>1,739,674</u>
<b>Component Unit</b>			
Operating activities	<u>\$ 3,143,811</u>	<u>1,853,818</u>	<u>1,502,678</u>
<b>General Revenue and Special Items:</b>			
Taxes			
Property taxes, levied for general purpose and debt service			
Gross receipts taxes			
Investment income			
Non-operating revenues (expense)			
Miscellaneous income			
Total general revenues			
Transfers In			
Transfers Out			
Change in net position			
Net position, beginning of year, as previously stated			
Restatement			
Net position, beginning of year as re-stated			
Net position, ending			

*See Notes to Financial Statements.*

Capital Grants and Contributions	Net (Expense) Changes in Net Assets	
	Total Governmental Activities	Component Unit
-	(388,281)	
-	(695,704)	
-	(472,526)	
-	(68,667)	
-	(60,951)	
-	(30,426)	
-	-	
-	<u>(1,716,555)</u>	
-		\$ <u>212,685</u>
	797,930	281,840
	425,612	-
	36,829	-
	-	10,791
	<u>814,571</u>	<u>6,142</u>
	<u>2,074,942</u>	<u>298,773</u>
	(612,945)	-
	<u>612,945</u>	<u>-</u>
	358,387	511,458
	5,693,096	1,152,413
	<u>-</u>	<u>(2,053,968)</u>
	5,693,096	(901,555)
\$	<u>6,051,483</u>	\$ <u>(390,097)</u>

**STATE OF NEW MEXICO  
DE BACA COUNTY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2016**

	General Fund 101	Corrections Fee 201	Road 204
<b>Assets</b>			
Cash and cash equivalents	\$ 1,743,435	-	994,884
Property taxes receivable	44,264	-	-
Other taxes receivable	-	-	-
Due from other governments	19,499	8,511	9,471
<i>Total assets</i>	<u>\$ 1,807,198</u>	<u>8,511</u>	<u>1,004,355</u>
<b>Liabilities and fund balances</b>			
<i>Liabilities</i>			
Accounts payable	\$ 15,024	-	-
Accrued payroll expenses	14,607	7,324	8,236
<i>Total liabilities</i>	<u>29,631</u>	<u>7,324</u>	<u>8,236</u>
<b>Deferred Inflows</b>			
Property taxes	26,007	-	-
Total deferred inflows	<u>26,007</u>	-	-
<i>Fund balances (Deficit)</i>			
Restricted	-	-	-
Restricted for:			
Special revenue	-	1,187	996,119
Capital projects	-	-	-
Unassigned	1,751,560	-	-
<i>Total fund balances (Deficit)</i>	<u>1,751,560</u>	<u>1,187</u>	<u>996,119</u>
<i>Total liabilities and fund balances</i>	<u>\$ 1,807,198</u>	<u>8,511</u>	<u>1,004,355</u>

See Notes to Financial Statements.

Transfer Station 504	Other Governmental Funds	Total
1,199	1,087,183	3,826,701
-	-	44,264
-	-	-
-	55,753	93,234
<u>1,199</u>	<u>1,142,936</u>	<u>3,964,199</u>
-	980	16,004
5,005	9,728	44,900
<u>5,005</u>	<u>10,708</u>	<u>60,904</u>
-	-	26,007
-	-	26,007
-	-	-
-	1,133,208	2,130,514
-	-	-
(3,806)	(980)	1,746,774
<u>(3,806)</u>	<u>1,132,228</u>	<u>3,877,288</u>
<u>1,199</u>	<u>1,142,936</u>	<u>3,964,199</u>

**STATE OF NEW MEXICO  
DE BACA COUNTY  
RECONCILIATION OF THE BALANCE SHEET GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
YEAR ENDED JUNE 30, 2016**

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

**Fund balances - total governmental funds** \$ 3,877,288

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost of capital assets	14,395,439
Accumulated depreciation	<u>(8,542,537)</u>

**Total capital assets** 5,852,902

Delinquent ad valorem assessments receivable are not available to pay current year expenditures and, therefore, are reported as deferred inflows in the fund financial statements 26,007

Defined benefit pension plan deferred outflows are not available resources in the current period and, therefore, are not reported in the funds. 188,825

Accrued interest is not due and payable with current financial resources and, therefore, is not reported in the funds (14,597)

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:

Net pension liability	(1,596,283)
Bonds and notes payable	(1,057,215)
Landfill liability	(1,029,085)
Compensated absences	(50,915)

Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds. (145,444)

**Net position - governmental activities (Statement of Net Position)** \$ 6,051,483

*See Notes to Financial Statements.*



STATE OF NEW MEXICO  
DE BACA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2016

	General Fund 101	Corrections Fee 201	Road Department 204	Transfer Station 504	Other Governmental Funds	Total
<b>Revenues</b>						
Taxes:						
Property	\$ 788,118	-	-	-	20,244	808,362
Gross receipts	120,942	48,283	-	-	256,387	425,612
Gasoline, motor vehicle and cigarette taxes	-	-	-	-	-	-
Intergovernmental:						
Federal operating grants	-	-	-	-	-	-
State operating grants	785,219	-	504,161	-	450,294	1,739,674
State capital grants	-	-	-	-	-	-
Charges for services	94,241	97,013	2,702	248,655	-	442,611
Licenses and fees	2,209	-	-	-	-	2,209
Investment income	9,818	-	3,539	-	23,472	36,829
Fines and forfeits	-	32,899	-	-	48,096	80,995
Miscellaneous	156,708	-	460,329	34,715	162,819	814,571
<b>Total revenues</b>	<b>1,957,255</b>	<b>178,195</b>	<b>970,731</b>	<b>283,370</b>	<b>961,312</b>	<b>4,350,863</b>
<b>Expenditures</b>						
Current						
General government	597,913	-	663,967	-	126,459	1,388,339
Public safety	154,106	413,258	-	-	673,586	1,240,950
Public works	149,353	-	-	347,388	40,100	536,841
Culture and recreation	-	-	-	-	54,680	54,680
Health and welfare	-	-	-	-	37,156	37,156
Capital outlay	-	-	5,699	-	80,665	86,364
Debt service:						
Principal	5,303	-	62,651	15,601	41,899	125,454
Interest	67	-	11,398	11,755	7,206	30,426
Bond issuance cost	-	-	-	-	-	-
<b>Total expenditures</b>	<b>906,742</b>	<b>413,258</b>	<b>743,715</b>	<b>374,744</b>	<b>1,061,751</b>	<b>3,500,210</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,050,513</b>	<b>(235,063)</b>	<b>227,016</b>	<b>(91,374)</b>	<b>(100,439)</b>	<b>850,653</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	242,908	-	102,270	267,767	612,945
Proceeds from issuance of debt	-	-	-	-	-	-
Transfers out, governmental funds	(607,334)	-	-	-	(5,611)	(612,945)
Transfers out, agency funds	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(607,334)</b>	<b>242,908</b>	<b>-</b>	<b>102,270</b>	<b>262,156</b>	<b>-</b>
<b>Net change in fund balances (Deficit)</b>	<b>443,179</b>	<b>7,845</b>	<b>227,016</b>	<b>10,896</b>	<b>161,717</b>	<b>850,653</b>
<b>Fund balance (Deficit) - beginning of year</b>	<b>1,308,381</b>	<b>(6,658)</b>	<b>769,103</b>	<b>(14,702)</b>	<b>970,511</b>	<b>3,026,635</b>
<b>Rund balance - end of year</b>	<b>\$ 1,751,560</b>	<b>1,187</b>	<b>996,119</b>	<b>(3,806)</b>	<b>1,132,228</b>	<b>3,877,288</b>

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2016**

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

Net change in fund balances - total governmental funds	\$ 850,653
Net Pension Expense	117,607
<p>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:</p>	
Capital assets reported as capital outlay expenditures	86,364
Depreciation expense	(509,807)
<p>Revenues that do not provide current financial resources are not reported as revenues in the fund statements but are reported in the Statement of Activities. This is the amount by which the deferred inflow of property taxes from the end of the year \$26,007 was less than the deferred inflow of property taxes from the beginning of the year \$36,439.</p>	
	(10,432)
<p>The issuance of long-term (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 assets. 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:</p>	
Increase in accrued compensated absences	(8,356)
Increase in landfill liability	(292,585)
Change in accrued interest on long-term debt	(511)
Principal payments on long-term debt	<u>125,454</u>
Change in net position governmental activities	\$ <u><u>358,387</u></u>

*See Notes to Financial Statements.*

**STATE OF NEW MEXICO  
DE BACA COUNTY  
GENERAL GOVERNMENT FUND (101)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Favorable (Unfavorable)
<b>Revenues</b>				
Taxes:				
Property	\$ 709,568	709,568	769,861	60,293
Gross receipts	50,000	50,000	96,073	46,073
Payment in lieu of taxes	99,319	99,319	217,206	117,887
Intergovernmental:				
State operating grants	578,000	578,000	497,953	(80,047)
State Shared- Gross Receipts	41,906	41,906	50,580	8,674
State Shared-Motor Vehicle	6,500	6,500	17,467	10,967
Charges for services	8,425	8,425	94,241	85,816
Licenses and fees	2,000	2,000	2,209	209
Interest on Investments	11,000	11,000	9,818	(1,182)
Miscellaneous	102,165	102,165	156,708	54,543
<i>Total revenues</i>	<u>1,608,883</u>	<u>1,608,883</u>	<u>1,912,116</u>	<u>303,233</u>
<b>Expenditures</b>				
Current:				
General government	708,328	714,120	553,776	160,344
Public safety	286,803	203,063	151,158	51,905
Public works	155,843	180,038	166,807	13,231
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<i>Total expenditures</i>	<u>1,150,974</u>	<u>1,097,221</u>	<u>871,741</u>	<u>225,480</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>457,909</u>	<u>511,662</u>	<u>1,040,375</u>	<u>528,713</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(838,172)	(868,657)	(607,334)	261,323
<i>Total other financing sources (uses)</i>	<u>(838,172)</u>	<u>(868,657)</u>	<u>(607,334)</u>	<u>261,323</u>
<i>Net change in fund balance</i>	<u>\$ (380,263)</u>	<u>(356,995)</u>	433,041	<u>790,036</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			45,139	
Adjustments to expenditures			(35,001)	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 443,179</u>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
CORRECTIONS - SPECIAL REVENUE FUND (201)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	39,772	39,772
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	26,000	26,000	97,013	71,013
Fines and forfeits	-	-	32,899	32,899
Miscellaneous	64,590	64,590	-	(64,590)
<b>Total revenues</b>	<b>90,590</b>	<b>90,590</b>	<b>169,684</b>	<b>79,094</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	430,985	438,639	405,934	32,705
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>430,985</b>	<b>438,639</b>	<b>405,934</b>	<b>32,705</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(340,395)</u>	<u>(348,049)</u>	<u>(236,250)</u>	<u>111,799</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	340,395	348,049	242,908	(105,141)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>340,395</u>	<u>348,049</u>	<u>242,908</u>	<u>(105,141)</u>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>6,658</b>	<b>6,658</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			8,511	
			(7,324)	
<b>Net change in fund balance (GAAP)</b>			<u>\$ 7,845</u>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
ROAD DEPARTMENT GOVERNMENT FUND (204)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	318,015	318,015	504,161	186,146
State capital grants	-	-	-	-
State Shared- Gas Tax	125,550	125,550	-	(125,550)
State Shared- Motor Vehicle	235,000	235,000	-	(235,000)
Charges for services	-	-	2,702	2,702
Licenses and fees	-	-	-	-
Investment income	5,000	5,000	3,182	(1,818)
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	376,809	376,809
<b>Total revenues</b>	<b>683,565</b>	<b>683,565</b>	<b>886,854</b>	<b>203,289</b>
<b>Expenditures</b>				
Current:				
General government	861,841	861,836	644,574	217,262
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	16,856	(16,856)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>861,841</b>	<b>861,836</b>	<b>661,430</b>	<b>200,406</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<i>(178,276)</i>	<i>(178,271)</i>	<i>225,424</i>	<i>403,695</i>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(74,050)	(74,050)	-	74,050
<b>Total other financing sources (uses)</b>	<b>(74,050)</b>	<b>(74,050)</b>	<b>-</b>	<b>(74,050)</b>
<b>Net change in fund balance</b>	<b>\$ (252,326)</b>	<b>(252,321)</b>	<b>225,424</b>	<b>477,745</b>
Adjustments to expenditures			(82,285)	
Adjustments to revenues			83,877	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 227,016</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
TRANSFER STATION GOVERNMENT FUND (504)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	4,000	4,000	-	(4,000)
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	263,000	263,000	276,725	13,725
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	34,715	34,715
<b>Total revenues</b>	<b>267,000</b>	<b>267,000</b>	<b>311,440</b>	<b>44,440</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	391,006	405,620	369,739	35,881
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>391,006</b>	<b>405,620</b>	<b>369,739</b>	<b>35,881</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(124,006)</u>	<u>(138,620)</u>	<u>(58,299)</u>	<u>80,321</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)				
Transfers in	134,006	144,836	102,270	(42,566)
Transfers out	(10,000)	(10,000)	-	10,000
<b>Total other financing sources (uses)</b>	<b>124,006</b>	<b>134,836</b>	<b>102,270</b>	<b>(32,566)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>(3,784)</b>	<b>43,971</b>	<b>47,755</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(28,070)	
			(5,005)	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 10,896</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
June 30, 2016**

**ASSETS**

Cash and investments	\$	22,558
Receivables - Property taxes		<u>67,734</u>
Total assets	\$	<u><u>90,292</u></u>

**LIABILITIES**

Deposits held in trust for others	\$	22,558
Future taxes collectible		<u>67,734</u>
Total liabilities	\$	<u><u>90,292</u></u>

*See Notes to Financial Statements.*

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

De Baca County (County) was created by Section 4-30-1, New Mexico State Statutes Annotated, (NMSA) 1978 Compilation. The powers of the County as a body politic and corporate are exercised by a three-member Board of Commissioners who are elected, staggering positions expire each election. At each general election in the State of New Mexico a County Assessor, County Clerk, County Sheriff, and County Treasurer are elected. The County assesses, collects, and distributes property taxes; records property and legal documents; provides law enforcement services and maintains County roads.

The accounting policies of De Baca County conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

The financial statements of County have been prepared in accordance with general accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. The more significant of the County's accounting policies are described below.

**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 Statements 61. GASB Statement No. 61 established criteria for determining the government reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the County is considered a primary government, since it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 61, fiscally independent means that the County may, without the approval or consent of another government entity, determine or modify its own budget, levy its own taxes or set rates or change, and issue bonded debt. The County has one *component unit*, as defined by GASB Statement No. 61. The component unit that the County is financially responsible for is the De Baca Family Practice. There are no other primary governments with which the County has a significant relationship.

**De Baca Family Practice Clinic.** De Baca Family Practice Clinic (Clinic) located in Fort Sumner, New Mexico is a not-for-profit community health center. The Clinic provides comprehensive and coordinated primary and ancillary medical services to all persons regardless of ability to pay, primarily for residents of De Baca County. The County has the ability to exercise financial control over the Clinic as the County Commission must approve any debt issuance or tax levies. For these reasons it is considered a component unit of De Baca County, pursuant to GASB 61.



STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Basis of Presentation***

**Government-Wide Financial Statements (GWFS).** The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the activities of the County. Fiduciary funds are not included in the GWFS. Fiduciary Funds are reported in the Statement of Fiduciary Net Position at the fund financial statement level. The effect of interfund activity, within the governmental activities columns, 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 county does not have any business-type activities.

**Program Revenues.** The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given program 2) operating grants and contributions that are restricted to meeting the operational requirements of a particular program and 3) capital grants or contributions restricted to meeting capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The County segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. These statements present each major fund as separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The County has presented the following major governmental funds:

**General Fund** - The General Fund is the general operating fund of the County and accounts for all revenues and expenditures of the County not encompassed within other funds.

**Major Special Revenue Funds**

**Correction Fee (201)** - Authorized by Section 33.3.25, NMSA, 1978 Compilation, to be used for the maintenance and operation of the County Jail, including training, construction thereof, cost of housing County prisoners, and/or as matching funds for federal grants as these funds relate to jails.

**Road (204)** - To account for funds used to maintain roads for which the County has responsibility. Financing is provided by motor vehicle fees and gasoline taxes flowing through from the state. Expenditures are restricted to the construction and maintenance of County roads. Authorized sections 7-1-6.26 and 27, 67-3-28.2, NMSA, 1978.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Transfer Station (504)** -To account for a monthly fee charged to all residents of the County for the upkeep of the transfer station area.

Additionally, the county reports the following non-major fund types:

**Non Major Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Capital Project Fund** - To account for a state grant to purchase land, equipment and capital improvements for the transfer station that replaces the landfill.

The County reports the following Fiduciary Fund types:

**Agency Funds** - These funds account for monies held on behalf of school districts, special districts, municipalities and the State of New Mexico that use the County as a depository; property taxes collected on behalf of other governments.

**Measurement Focus and Basis of Accounting.** Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resource measurement focus means all assets and liabilities (whether current or noncurrent) are included on the statement of Net Position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e. when they become both measurable and available. "Measurable means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 30 days after year end. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The specific revenue recognition policy for property taxes are recognized when levied, derived tax revenue (such as gross receipts tax) are recognized when the underlying transaction takes place, and grants are recognized when all of the eligibility requirements have been met.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The revenues susceptible to accrual are property taxes, licenses, charges for service, interest income and intergovernmental revenues. Gross receipts taxes collected and held by the state at year end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received.

**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

*Deferred Outflows/Inflows of Resources.* In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. Also, in addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows are reported in the governmental funds regarding property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Budgetary Control.** The County follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The County administrator submits a proposed operating budget for the fiscal year commencing July 1, prior to June 30. The operating budget includes proposed expenditures and the means of financing them. A budget is proposed for the General and Special Revenue Funds.
2. Public hearings are conducted to obtain taxpayer comments. The budgets are then submitted to the Department of Finance and Administration for review, adjustment and approval.
3. Prior to June 30, the budget is legally enacted through passages of a resolution. The County Commission is authorized to transfer budgeted amounts between departments within any fund. Department of Finance and Administration, Local Government Division must approve any revisions that alter the total expenditures of any fund.
4. Budgets for all funds are adopted on a regulatory prescribed cash basis. The level of budgetary control is by fund total. Budgetary information is presented as amended. The amendments being adopted in a legally prescribed manner.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

5. Expenditures for each budget may not legally exceed the appropriation for fund. Appropriations lapse at year-end with any unspent cash balance being available for expenditures and appropriation in the subsequent year's budget.

6. The County did not adopt the budget for the Clinic. The budgetary comparison for the Clinic appears in the Clinic's separate audit report.

**Cash and Cash Equivalents.** 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.

The County is authorized under the provisions of Chapter 6, Article 10, paragraph 10, NMSA 1978, to deposit its money in banks, savings and loan associations and/or credit unions whose accounts are insured by an agency of the United States.

**Investments.** All money not immediately necessary for the public uses of the County may be invested in:

(a) bonds or negotiable securities of the United States, the state or any county or municipality which has a taxable valuation of real property for the last preceding year of at least one million dollars (1,000,000) 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; or

(b) securities that are issued by the United States government or by its agencies or instrumentalities and that are either direct obligations of the United States or are backed by the full faith and credit of the United States government or agencies guaranteed by the United States government.

(c) in contracts with banks, savings and loan associations or credit unions for the present purchase and resale at a specified time in the future of specific securities at specified prices at a price differential representing the interest income to be earned by the investor. The contract shall be shown on the books of the financial institution as being the property of the investor and the designation shall be contemporaneous with the investment. The contract shall be fully secured by obligations of the United States having a market value of at least one hundred two percent of the contract. The collateral required for investment in the contracts provided for in this subsection shall be shown on the books of the financial institution as being the property of the investor and the designation shall be contemporaneous with investment.

**Prepaid Items.** Prepaid balances are for payments made by the County in the current year to provide services occurring in the subsequent fiscal year, and the reserve for prepaid items has been recorded to signify that a portion of fund balance is not available for other subsequent expenditures.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

**Receivables and Payables.** Receivables include property taxes and amounts due from state government agencies related to various grant agreements. Payables represent routine monthly bills for services rendered and products purchased and accrued salaries and benefits.

**Capital Assets.** Capital assets, which includes property, plant, equipment (including software), and infrastructure assets are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are recorded at historical costs and depreciated over their estimated useful lives (with no salvage value). Capital assets are defined by the County as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Donated capital assets are recorded at their estimated fair market value on the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

Buildings	80 Years
Building Improvements	50 Years
Furniture	10 Years
Equipment	15 Years
Vehicles	7 Years
Heavy Equipment	15 Years

**Use of Restricted Funds.** 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.

**Compensated Absences.** The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Sick leave is lost if the employee leaves the County.

**Net Position.** Net Position represents the difference between assets and liabilities. Net Position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net Position are reported as restricted when there are limitations imposed by creditors, grantors or laws or regulations of other governments. The amount of net position restricted by enabling legislation is \$2,130,514.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

**Fund Balance Reporting.** The governmental fund financial statements may report five classifications of fund balance as follows:

1. Nonspendable – This classification represents amounts that cannot be spent because they are either (a) not in spendable form, such as inventories and prepaid items, or (b) they are legally or contractually required to remain intact, i.e. for the principal of a permanent fund.
2. Restricted – This classification represents fund balances restricted to a specific purpose when constraints placed on the use of resources are either (a) external impositions by creditors, grantors, contributors, laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed – This classification is used to represent fund balances committed for specific purposes pursuant to constraints imposed by formal action of the highest level of decision making authority, which is the San Juan County Board of County Commissioners. The highest formal action required by the County is in the form of an ordinance, which requires public notice 14 days prior to Commission decision. To remove a commitment, the San Juan County Board of County Commissioners must take the same type of action it employed to previously commit the funds. Commitments must occur prior to the end of the reporting period, but the amount may be determined in the subsequent period.
4. Assigned – This classification represents amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning resources remains only with the governing body, the San Juan County Board of County Commissioners. The County Commission has not delegated this authority to any other body or official.
5. Unassigned – This classification of fund balance is the residual classification for the General Fund consisting of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 3 – CASH AND INVESTMENTS**

The County is required by New Mexico State Statute (Section 6-10-17) to be 50% collateralized. Following is a schedule calculating the requirement and disclosing the pledged securities.

**Citizens Bank of Clovis**

Name of Account	Balance Per Bank June 30, 2016	Reconciled Balance
De Baca County NOW Account	\$ 3,775,695	\$ 3,687,283
De Baca County MMA Account	49,020	49,020
NMFA Restricted Cash	91,378	91,378
Inmate Trust Account	21,648	21,648
Less Cash held for Agency Fund	-	(22,628)
Petty Cash	-	-
Total deposited	<u>3,937,741</u>	<u>\$ 3,826,701</u>
Less: FDIC Coverage	<u>(250,000)</u>	
Uninsured Amount	3,687,741	
50% collateral requirement	1,843,871	
Pledged securities	<u>2,018,270</u>	
Over (under) requirement	<u>\$ 174,399</u>	

The following securities are pledged:

Description	CUSIP #	Market Value	Maturity Date	Name & Location of Custodian
GNMA Pool#MA0692	36179MXV7	\$ 139,690	3/15/2033	Independent Bank, Dallas, TX
GNMA Pool#MA0926	36179NA32	720,165	1/20/2043	Independent Bank, Dallas, TX
GNMA Pool#MA01467	36179NTY4	1,158,415	3/20/2034	Independent Bank, Dallas, TX
		<u>\$ 2,018,270</u>		

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2016 none of the County's bank balance of \$3,937,741 was exposed to custodial credit risk.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 3 – CASH AND INVESTMENTS**

**Component Unit:**

**Citizens Bank of Clovis**

Name of Account	Balance Per Bank June 30, 2016	Reconciled Balance
De Baca Family Practice Clinic	\$ 962,192	\$ 1,158,451
Total deposited	962,192	1,158,451
Less: FDIC Coverage	(250,000)	
Uninsured Amount	712,192	
50% collateral requirement	356,096	
Pledged securities	2,352,131	
Over (under) requirement	\$ 1,996,035	

The following securities are pledged:

Description	CUSIP #	Market Value	Maturity Date	Name & Location of Custodian
GNMA Pool #4974	357021201405230	\$ 835,140	3/20/2026	Independent Bank, Dallas, TX
GNMA Pool #83051	342640201312191	24	3/20/2042	Independent Bank, Dallas, TX
SBAP 2012-20K 1	297647201211210	1,516,967	11/1/2032	Independent Bank, Dallas, TX
		\$ 2,352,131		

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2016 none of the Clinic's bank balance of \$962,192 was exposed to custodial credit risk.

**NOTE 4 – RECEIVABLES**

Receivables as of June 30, 2016, were as follows:

Receivables	General	Major funds	Non-major Funds	Total
Taxes:				
Property tax	\$ 44,264	-	-	\$ 44,264
Other taxes	-	-	-	-
Due from other governments	19,499	17,982	55,753	93,234
Total	\$ 63,763	17,982	55,753	\$ 137,498

Property taxes receivable in the amount of \$44,264 reported on the Statement of Net Position, at June 30, 2016, includes \$26,007 that is not considered a current economic resource; therefore, excluded from the Statement of Revenues, Expenditures and Changes in Fund Balances



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**NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

Inter-fund receivables and payables reflect a temporary transfer of cash due to temporary needs within the fund. There were no inter-fund receivables and payables during the year ended June 30, 2016. Net operating transfers made to supplement other funding sources were as follow:

Interfund transfers at the fiscal year end were as follows:

Fund Types	Transfer In	Transfer Out
General Fund	\$ -	(607,334)
Correction Fee Fund	242,908	-
Transfer Station Fund	102,270	-
Non-major Funds	267,767	(5,611)
Totals	\$ 612,945	(612,945)

**NOTE 6 – CAPITAL ASSETS**

Capital Assets Balances and Activity for the Year Ended June 30, 2016, is as follows:

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
<b>Governmental Activities</b>				
Capital assets, not being depreciated				
Land	\$ 75,493	-	-	75,493
Total capital assets, not being depreciated	75,943	-	-	75,953
Capital assets, being depreciated				
Land improvements	7,238	-	-	7,238
Infrastructure	822,987	-	-	822,987
Buildings & Improvements	6,169,226	38,276	-	6,207,502
Equipment	7,244,131	48,088	-	7,292,219
Total capital assets, being depreciated	14,243,582	86,364	-	14,329,946
Total capital assets	14,319,075	86,364	-	14,405,439
Less accumulated depreciation				
Land improvements	7,238	-	-	7,238
Infrastructure	221,832	16,460	-	238,292
Buildings & Improvements	3,478,785	111,894	-	3,590,679
Equipment	4,334,875	381,453	-	4,716,328
Total accumulated depreciation	8,042,730	509,807	-	8,552,537
Capital assets, net	\$ 6,276,345	(423,443)	-	5,852,902

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**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to governmental activities as follows:

General	\$	21,271
Public safety		242,230
Public works		205,385
Culture & Recreation		15,855
Health & Welfare		25,066
Total depreciation expenses	\$	<u>509,807</u>

**Component Unit:**

De Baca Family Practice Clinic

Capital asset activity consists of the following at June 30, 2016:

	Balance			Balance
	June 30, 2015	Additions	Deletions	June 30, 2016
Leasehold improvements	\$ 485,834	19,579	-	505,413
Medical equipment	408,966	-	-	408,966
Dental equipment	244,244	19,300	-	263,544
Office equipment	122,443	-	-	122,443
Maintenance equipment	13,188	-	-	13,188
Total depreciable assets	<u>1,274,675</u>	<u>38,879</u>	<u>-</u>	<u>1,313,554</u>
Less accumulated depreciation:				
Leasehold improvements	244,294	32,232	-	276,526
Medical equipment	405,667	2,873	-	408,540
Dental equipment	175,156	22,800	-	197,956
Office equipment	101,753	10,375	-	112,128
Maintenance equipment	13,131	57	-	13,188
Total accumulated depreciation	<u>940,001</u>	<u>68,337</u>	<u>-</u>	<u>1,008,338</u>
Capital assets, net	\$ <u>334,674</u>	<u>(29,458)</u>	<u>-</u>	<u>305,216</u>

Depreciation was \$68,337 for the year ended June 30, 2016, and is allocated across government functions.

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**NOTE 7 - LONG TERM DEBT**

A summary of activity in the Long-Term Debt is as follows:

	Balance June 30, 2015	Additions	Reductions	Balance June 30, 2016	Amount Due Within One Year
Governmental Activities					
Notes Payable	\$ 1,182,669	-	125,454	1,057,215	118,159
Compensated absences	42,559	44,756	36,400	50,915	50,915
Long term liabilities	<u>\$ 1,225,228</u>	<u>44,756</u>	<u>161,854</u>	<u>1,108,130</u>	<u>164,492</u>

The following loans were issued for the purpose of purchasing equipment for the fire departments and the road department.

Series	Lender	Maturity Date	Original Amount	Interest Rate	Balance
2000	NMFA	8/11/2020	103,202	0.00%	21,345
2008	NMFA	5/1/2020	727,255	3.16%	271,765
2012	NMFA	6/1/2027	477,456	1.62%	387,862
2013	RIP	8/7/2033	400,000	3.00%	376,243
					<u>\$ 1,057,215</u>

The annual requirements to amortize the general obligation bonds as of June 30, 2016, including interest payments are as follows:

	Principal	Interest	Total
\$			
2017	118,159	27,353	145,512
2018	121,085	24,443	145,528
2019-2023	412,255	77,276	489,531
2024-2028	257,523	35,529	293,052
2029-2034	148,193	15,943	164,136
Total	<u>\$ 1,057,215</u>	<u>180,544</u>	<u>1,237,759</u>

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**NOTE 8 – RISK MANAGEMENT**

The County participates in the New Mexico Self-Insurers Fund for medical insurance coverage for their employees. Commercial Insurance covers all other losses. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. There are no claim liabilities at year end.

**NOTE 9 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ACT**

**Plan description:** The Public Employees Retirement Fund (PERA Fund) is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C- 1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund. PERA issues a publicly available financial report and a comprehensive annual financial report that can be obtained at <http://saonm.org/> using the Audit Report Search function for agency 366.

**Benefits provided:** For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2015 available at [http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366\\_Public\\_Employees\\_Retirement\\_Association\\_2014.pdf](http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf).

**Contributions:** The contribution requirements of defined benefit plan members and the County are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY15 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 29 through 31 of the PERA FY15 annual audit report at [http://osanm.org/media/audits/366\\_Public\\_Employees\\_Retirement\\_Association\\_2014.pdf](http://osanm.org/media/audits/366_Public_Employees_Retirement_Association_2014.pdf). The PERA coverage options that apply to County are Municipal Plan 2 and Municipal Police Plan 5. Statutorily required contributions to the pension plan from the County and the Component Unit were \$128,965 and \$167,296 respectively, and employer paid member benefits that were “picked up” by the employers were \$0 and \$0, respectively, for the year ended June 30, 2016.

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**NOTE 9 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ACT (CONTINUED)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:** The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2014. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2015, using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date June 30, 2015. The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred Inflows and Outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members. The County's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2016. Only employer contributions for the pay period end dates that fell within the period of July 1, 2015 to June 30, 2016 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2016 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

**For PERA Fund Division Municipal Plan 2**, at June 30, 2016, the County reported a liability of \$1,225,543 for its proportionate share of the net pension liability. At June 30, 2016, the County's proportion was 0.1202% percent.

For the year ended June 30, 2016, the County recognized PERA Fund Division Municipal Plan 2 pension expense of \$57,411. At June 30, 2016, the County reported PERA Fund Division Municipal Plan 2 deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

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**NOTE 9 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ACT (CONTINUED)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	27,146
Changes in assumptions	-	477
Net difference between projected and actual earnings on pension plan investments	-	3,877
Changes in proportion and differences between County's contributions and proportionate share of contributions	33,954	-
County's contributions subsequent to the measurement date	<u>94,741</u>	<u>-</u>
<b>Total</b>	<b>\$ <u>128,695</u></b>	<b><u>31,500</u></b>

\$94,741 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	(32,460)
2018	(32,460)
2019	(32,460)
2020	65,880
2021	-
Thereafter	-

**For PERA Fund Division Municipal Police Plan 5**, at June 30, 2016, the County reported a liability of \$370,340 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 0.0771% percent.

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**NOTE 9 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ACT (CONTINUED)**

For the year ended June 30, 2016, the County recognized PERA Fund Division Municipal Police Plan 5 pension expense of \$(5,659). At June 30, 2016, the County reported PERA Fund Division Municipal Police Plan 5 deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 25,906	1,028
Changes in assumptions	-	15,338
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between County’s contributions and proportionate share of contributions	-	97,578
County’s contributions subsequent to the measurement date	34,224	-
Total	\$ <u>60,130</u>	<u>\$ 113,944</u>

\$34,224 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	(3,157)
2018	(3,157)
2019	(3,157)
2020	123,415
2021	-
Thereafter	-

**For PERA Fund Division Municipal General Plan-Component Unit (Clinic)**, at June 30, 2016, the Clinic reported a liability of \$1,965,763 for its proportionate share of the net pension liability. At June 30, 2016, the Clinic’s proportion was 0.0768% percent.

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**NOTE 9 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ACT (CONTINUED)**

For the year ended June 30, 2016, the Clinic recognized PERA Fund Division Municipal General Plan pension expense of \$29,915. At June 30, 2016, the Clinic reported PERA Fund Division Municipal General Plan deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$	43,543
Changes in assumptions	-	766
Net difference between projected and actual earnings on pension plan investments	-	6,218
Changes in proportion and differences between Clinic’s contributions and proportionate share of contributions	-	61,951
Clinic’s contributions subsequent to the measurement date	<u>167,296</u>	<u>-</u>
Total	\$ <u>167,296</u>	<u>112,478</u>

\$167,296 reported as deferred outflows of resources related to pensions resulting from the Clinic’s contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	66,711
2018	66,711
2019	66,711
2020	(91,023)
2021	3,368
Thereafter	-

**Actuarial assumptions:** As described above, the PERA Fund member group pension liabilities and net pension liabilities are based on actuarial valuations performed as of June 30, 2014 for each of the membership groups. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2015 using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2015. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2015 actuarial valuation.



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**NOTE 9 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ACT (CONTINUED)**

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level of percentage pay
Amortization period	Solved for based on statutory rates
Asset valuation method	Fair value
Actuarial assumptions	
Investment rate of return	7.75% annual rate, net of investment expense
Payroll growth	3.50% annual rate
Projected salary increases	3.50% to 14.25% annual rate
Includes inflation at	3.00% annual rate

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
US Equity	21.1%	5.00%
International Equity	24.8%	5.20%
Private Equity	7.0%	8.20%
Core and Global Fixed Income	26.1%	1.85%
Fixed Income Plus Sectors	5.0%	4.80%
Real Estate	5.0%	5.30%
Real Assets	7.0%	5.70%
Absolute Return	4.0%	4.15%
Total	<u>100.0%</u>	

**Discount rate:** The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan’s fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASBS 67. Therefore, the 7.75% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate:** The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present the County’s net pension liability in each PERA Fund Division that the County participates in, under the current single rate assumption, as if it were calculated using a

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**NOTE 9 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ACT (CONTINUED)**

discount rate one percentage lower (6.75%) or one percentage point higher (8.75%) that the single discount rate.

**PERA Fund Division Municipal Plan 2**

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
County's proportionate share of the net pension liability	\$ 2,086,614	1,225,543	509,622

**PERA Fund Division Municipal Police Plan 5**

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
County's proportionate share of the net pension liability	\$ 612,255	370,740	172,616

**PERA Fund Division Municipal General Plan – Component Unit**

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
Clinic's proportionate share of the net pension liability	\$ 3,346,914	1,965,763	817,430

**Pension plan fiduciary net position:** Detailed information about the pension plan's fiduciary net position is available in the separately issued FY15 Restated PERA financial report. The report is available at <http://www.pera.state.nm.us/publications.html>.

**Payables to the pension plan:** The County accrued \$3,715 in PERA benefits at June 30, 2016 for the pay period beginning June 20, 2016, and ending July 3, 2016. The Clinic did not have any payables at June 30, 2016 related to the plan.

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**NOTE 10 – POST-EMPLOYMENT BENEFITS**

The Retiree Health Care Act (Chapter 10, Article 7C NMSA 1978) provides comprehensive core group health insurance for persons who have retired from certain public service in New Mexico. The County has elected not to participate in the program by adoption of an ordinance.

**NOTE 11 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS STATEMENTS**

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - all Governmental Fund Types is presented on the budgetary basis to provide a comparison of actual results

A. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

B. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).

The adjustments necessary to convert the results of operations for the year from GAAP basis to the budget basis for the governmental funds are presented on each individual Statement of Revenues, Expenditures, and Changes in Cash Balance - Budget and Actual.

Reconciliations are located at the bottom of each budget actual statement.

**NOTE 12 – PLEDGED REVENUES**

The County has outstanding several loans payable for various equipment and other purchases with the New Mexico Finance Authority. Future gross receipts tax revenues have been pledged to service these loans. A schedule of the future payments and respective balances is detailed in Note 7.

**NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS**

State and Federal laws and regulations require that the County place a final cover on its landfill site and perform certain maintenance and monitoring functions at the landfill site for a minimum of thirty years after closure. In addition to operating expenses related to current activities of the landfill site, an expenses provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure costs is based on the amount of the landfill used.

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**NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS (CONTINUED)**

The landfill is located on property owned by the Village of Fort Sumner. The County and the Village are accumulating funds, through the imposition of a gross receipts tax, to fund the closure and post closure care cost.

The landfill was closed in 2014, based on the requirements of the New Mexico Environment Department. The estimated liability for the landfill closure and post-closure care cost is \$1,029,085 as of June 30, 2016, which is based on a total usage of the landfill. The estimated total current cost of the landfill closure and post-closure care is based on the amount that would be paid if all equipment, facilities and services required to close, monitor and maintain the landfills were acquired as of June 30, 2016. Post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

**NOTE 14 – 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. The County expects any liability for reimbursement which may arise as a result of these audits to be immaterial.

**NOTE 15 – COMPONENT UNIT**

The De Baca Family Practice Clinic is a business-type component unit of the County. The Clinic issues a separate, publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to De Baca Family Practice Clinic, PO Box 349, Fort Sumner, New Mexico 88119. This component unit is discretely presented in this audit report.

**NOTE 16 – PROPERTY TAXES**

The County collects the property taxes assessed. Property taxes attach an enforceable lien on property as of January 1st. Tax notices are sent by the County treasurer to property owners by November 1st of each year to be paid in whole or in two installments by November 10th and April 10th of each year. The County collects such taxes and distributes them to the City on a monthly basis. The County accounts for its share of property taxes in the General and Capital Projects Funds. Only those collections received are recorded as revenues for the budget presentation.

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**NOTE 17 – JOINT POWERS AGREEMENTS**

**E-911 Services**

Participants:	De Baca County and Village of Fort Sumner
Responsible Party:	Village of Fort Sumner
Description:	De Baca County and Village of Fort Sumner have agreed to the need for a consolidated E-911 Communications System and Law Enforcement.
Period:	July 1, 2015 thru June 30, 2016 unless terminated by any party upon mutual consent or upon any party giving (120) days written notice.
Project Costs:	Undeterminable
County Contributions:	\$30,716 as of June 30, 2016
Audit Responsibility :	De Baca County

**De Baca County Collection Center**

Participants:	De Baca County and Village of Fort Sumner
Responsible Party:	De Baca County and Village of Fort Sumner
Description:	This agreement was entered into to exercise their common power to design, construct, operate, and maintain the De Baca County Collection Center.
Period:	Renewed in April of 2014 and shall run in perpetuity or until its termination.
Project Costs:	None in 2016.
County Contributions:	Providing funding as available from the county wide solid waste fee to support operations and maintenance of the collection center and transfers. \$18,104 in operating cost in 2016.
Audit Responsibility :	De Baca County

**Law Enforcement Services**

Participants:	De Baca County and Village of Fort Sumner
Responsible Party:	De Baca County and Village of Fort Sumner
Description:	Intergovernmental agreement for law enforcement services to provide for the safety, protection and welfare of its citizens an property of Fort Sumner.
Period:	Entered into August 11, 2014 and may be terminated by either party by providing the other party formal notice of intent to terminated not less than (90) days from the date on notice.
Project Costs:	Undeterminable
County Contributions:	\$119,000 in 2016.
Audit Responsibility :	De Baca County

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**NOTE 18 – GOVERNMENTAL FUND BALANCE**

**Fund Balance:** In the fund financial statements, governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Some governments may not have policies or procedures that are comparable to those policies that underlie the classifications and therefore would not report amounts in all possible fund balance classifications.

In the governmental financial statements, fund balance is classified and is displayed in five components:

*Nonspendable:* Consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted:* Consists of amounts that are restricted to specific purposes as a result of (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed:* Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of actions (for example, legislation, resolution, ordinance) it employed to previously commit those amounts.

*Assigned:* Consists of amounts that are constrained by the government's *intent* to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

*Unassigned:* Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 18 – GOVERNMENTAL FUND BALANCE (CONTINUED)**

Detail relating to the fund balance classifications is displayed below:

	General Fund 101	Corrections Fees 201	Road Dept. 204	Transfer Station 504	Total Nonmajor Governmental Funds
Fund balances:					
Nonspendable:					
Prepaid insurance	\$ -	-	-	-	-
Restricted for:					
Roads and highways	-	-	996,119	-	-
Indigent Healthcare	-	-	-	-	164,301
Landfill, water systems	-	-	-	-	-
Fire departments	-	-	-	-	343,233
Law enforcement	-	1,187	-	-	4,608
Solid waste services	-	-	-	-	-
Valuation services	-	-	-	-	52,207
Courthouse maintenance	-	-	-	-	-
Recycling	-	-	-	-	1,807
County clerk equipment	-	-	-	-	22,368
Ambulance/EMS services	-	-	-	-	17,120
Clinic building	-	-	-	-	-
Financial assurance	-	-	-	-	180,000
Fair Grounds	-	-	-	-	6,189
Other	-	-	-	-	341,375
Committed:	-	-	-	-	-
Assigned to:	-	-	-	-	-
Unassigned:	<u>1,751,560</u>	<u>-</u>	<u>-</u>	<u>(3,806)</u>	<u>(980)</u>
Total fund balances	<u>\$ 1,751,560</u>	<u>1,187</u>	<u>996,119</u>	<u>(3,806)</u>	<u>1,132,228</u>

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 19 – OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES**

Generally accepted accounting principles require disclosures as part of the Combined Statements – Overview of certain information concerning individual funds including:

*Funds with expenditures in excess of budget:* The following funds reflected budget overages as of June 30, 2016:

<u>Fund</u>		<u>Overage</u>
F202 Environment GRT	\$	(3,564)
F205 Sheriff JPA		(4,055)
F325 Fireworks Donations		(875)
F407 Fairgrounds		(50,805)
F408 Health Grant		(459)
F452 TS Equipment		(9,036)
F412 Misdemeanor Compliance		(2,405)
<b>Total</b>	<b>\$</b>	<b>(71,199)</b>

*Excess expenditures over appropriations:* Budgetary authority is at the fund level. As stated in finding 2016-001, the County had expended in excess of the budget.

*Deficit fund balances:*

<u>Fund</u>		<u>Deficit Balance</u>
F611 Sheriff's Overtime	\$	(980)
F504 Transfer Station		(3,806)
<b>Total</b>	<b>\$</b>	<b>(4,786)</b>

These deficits are expected to be funded by additional grants and charges for services. The County anticipates these fund balances will not be in the deficit state in subsequent years.

**NOTE 20 – RECENT ACCOUNTING PRONOUNCEMENTS**

In August 2012, the GASB issued Statement No.68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The County provides substantially all of its employees with pension benefits through the state's multiple employer cost-sharing defined-benefit retirement plan administered by the Public Employees Retirement Association of New Mexico (PERA). GASB Statement 68 requires cost-sharing employers participating in the PERA program, such as the County, to record their proportionate share, as defined in GASB Statement 68, of County's unfunded pension liability. The County has no legal obligation to fund this shortfall nor does it have any ability to affect funding, benefit, or annual required contribution decisions made by PERA. GASB Statement 68 is effective for periods beginning after June 15, 2014. The County adopted GASB Statement No.68 during fiscal year 2015. The requirement of GASB Statement 68 to record a portion of PERA's unfunded liability has negatively impacted the County's unrestricted net position. Information regarding PERA's current funding status can be found in their financial report.



**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 20 – RECENT ACCOUNTING PRONOUNCEMENTS (CONTINUED)**

In November 2013, the GASB issued statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Statement No. 68 requires a state or local government employer to recognize a net pension liability measured as of the measurement date, no earlier than the end of its prior fiscal year. If a state or local government employer makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government’s reporting period, Statement No. 68 requires that the government recognize its contribution as a deferred outflow of resources. If it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition.

Accordingly, Statement No. 71 amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The County adopted GASB Statement No.71 during fiscal year 2015.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. Statement No. 76, which supersedes Statement No. 55, aims to identify, in the context of the current governmental financial reporting environment, the hierarchy of U.S. GAAP, which consists of the sources of accounting principles used to prepare the financial statements of state and local governments entities in conformity with U.S. GAAP, as well as the framework for selecting those principles. The County adopted GASB Statement No. 76 during fiscal year 2015, with no significant impact to the County’s financial statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 21 – NEW ACCOUNTING PRONOUNCEMENTS**

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2016.

GASB Statement No. 72, Fair Value Measurement and Application

GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions

GASB Statement No. 76, Hierarchy of Generally Accepted Accounting Principles for State and Local Governments

GASB Statement No. 78, Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans

GASB Statement No. 79, Certain External Investment Pool Participants

GASB Statement No. 82, Pension Issues-An Amendment of GASB Statements No. 67, No.68, No.73

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

**NOTE 22 – PRIOR PERIOD RESTATEMENT - Component Unit**

A prior year adjustment of \$2,053,968 was recorded during the fiscal year ended June 30, 2016. The restatement was made to book the calculated net pension liability and deferred outflows and inflows per late implementation of GASB 68.

Net pension liability	\$ 1,965,763
Deferred inflows	61,951
Deferred outflows	(116,769)
Pension expense	<u>143,023</u>
Total restatement	<u>\$ 2,053,968</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

STATE OF NEW MEXICO  
DEBACA COUNTY  
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
June 30, 2016

Public Employees Retirement Association of New Mexico  
Schedule of Ten Year Tracking Data\*  
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County's Proportion of the Net Pension Liability (Asset)	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 1,272	\$ 1,596	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 1,147	\$ 1,254	-	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	110.90%	127.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	76.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\*The amounts presented for each fiscal year were determined as of June 30, 2015

STATE OF NEW MEXICO  
DEBACA COUNTY  
SCHEDULE OF COUNTY CONTRIBUTIONS  
June 30, 2016

Public Employees Retirement Association of New Mexico  
Schedule of Ten Year Tracking Data  
General and Police Divisions Combined Summary  
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required	\$ 124	128	-	-	-	-	-	-	-	-
Contributions in Relation to the	124	128	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Amortization	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 522		\$ 130	130	130	130	2				
2015	\$ (82)			35	36	36	(189)				
2016	-										
2017	-										
2018	-										
2019	-										
2020	-										
2021	-										
2022	-										
2023	-										
	\$ 440	\$ -									

\*Excess contributions represent the employee portion covered by the employer

STATE OF NEW MEXICO  
 DEBACA COUNTY  
 SCHEDULE OF COUNTY CONTRIBUTIONS  
 June 30, 2016

Public Employees Retirement Association of New Mexico  
 Schedule of Ten Year Tracking Data  
 General Division  
 (Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required	\$ 95	94	-	-	-	-	-	-	-	-
Contributions in Relation to the	95	94	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 350	5	\$ 87	87	87	87	2				
2015	\$ 32	5		32	33	33	(66)	-	-		
2016	-	5									
2017	-	5									
2018	-	5									
2019	-	5									
2020	-	5									
2021	-	5									
2022	-	5									
2023	-	5									
	\$ 382		\$ 87	\$ 119	\$ 120	\$ 120	\$ (64)	\$ -	\$ -	\$ -	\$ -

\*Excess contributions represent the employee portion covered by the employer

STATE OF NEW MEXICO  
DEBACA COUNTY  
SCHEDULE OF COUNTY CONTRIBUTIONS  
June 30, 2016

Public Employees Retirement Association of New Mexico  
Schedule of Ten Year Tracking Data  
Police Division  
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required	\$ 29	34	-	-	-	-	-	-	-	-
Contributions in Relation to the	29	34	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 172	5	\$ 43	\$ 43	43	43	-	-	-	-	-	-
2015	\$ (114)	5		3	3	3	(123)	-	-	-	-	-
2016	-	5				-	-	-	-	-	-	-
2017	-	5				-	-	-	-	-	-	-
2018	-	5				-	-	-	-	-	-	-
2019	-	5				-	-	-	-	-	-	-
2020	-	5				-	-	-	-	-	-	-
2021	-	5				-	-	-	-	-	-	-
2022	-	5				-	-	-	-	-	-	-
2023	-	5				-	-	-	-	-	-	-
	\$ 58		\$ 43	\$ 46	\$ 46	\$ 46	\$ (123)	\$ -	\$ -	\$ -	\$ -	\$ -

\*Excess contributions represent the employee portion covered by the employer

STATE OF NEW MEXICO  
DEBACA COUNTY - DE BACA FAMILY PRACTICE CLINIC, INC.  
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
June 30, 2016

Public Employees Retirement Association of New Mexico  
Schedule of Ten Year Tracking Data\*  
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Clinic's Proportion of the Net Pension Liability (Asset)	0.0768%	0.0768%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Clinic's Proportionate Share of Net Pension Liability (Asset)	\$ 1,585	\$ 1,966	-	-	-	-	-	-	-	-	-
Clinic's Covered-Employee Payroll	\$ 1,842	\$ 1,992	-	-	-	-	-	-	-	-	-
Clinic's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	86.05%	98.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	81.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\*The amounts presented for each fiscal year were determined as of June 30, 2015



STATE OF NEW MEXICO  
DEBACA COUNTY - DE BACA FAMILY PRACTICE CLINIC, INC.  
SCHEDULE OF CLINIC CONTRIBUTIONS  
June 30, 2016

Public Employees Retirement Association of New Mexico  
Schedule of Ten Year Tracking Data  
General Division  
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required	\$ 152	167	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Amount	152	167	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ (625) 5	\$ (155)	(155)	(155)	(155)	(5)					
2015	\$ 112 5		67	67	67	(91)	2				
2016	- 5										
2017	- 5										
2018	- 5										
2019	- 5										
2020	- 5										
2021	- 5										
2022	- 5										
2023	- 5										
	\$ (513)	\$ (155)	\$ (88)	\$ (88)	\$ (88)	\$ (96)	\$ 2	\$ -	\$ -	\$ -	\$ -

\*Excess contributions represent the employee portion covered by the employer

**STATE OF NEW MEXICO  
DEBACA COUNTY  
NOTES TO PENSION REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2016**

***Changes of Benefit Terms.*** The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY14 audit available at:

[http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366\\_Public\\_Employees\\_Retirement\\_Association\\_2014.pdf](http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf).

***Changes of assumptions.*** The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2015 report is available at:

[http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2014%20PERA%20Valuation%20Report\\_FINAL.pdf](http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2014%20PERA%20Valuation%20Report_FINAL.pdf).

**SUPPLEMENTARY INFORMATION**

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016**

**NONMAJOR GOVERNMENTAL FUNDS**

**202 – Environmental GRT**

To account for environmental services gross receipts tax to be used to cover expenses associated with landfills, water systems and other environmental services. Authority for creation of this fund is contained in Resolution R-96-31.

**203 - Property Valuation**

To account for the operations of a fund to help with reappraisal of County property to insure valuation reflects current fair market value. Financing is provided by 1% of tax collections. Authority is Section 7-38-38.1, NMSA 1978.

**205 - Sheriffs JPA**

The County entered into a joint powers agreement to provide law enforcement services for the Village of Fort Sumner. The fund was created by County ordinance.

**206 - Lake Sumner EMS**

To account for a grant from the State of New Mexico to be used for the acquisition of emergency medical services to County resident. Sources of funds are the State of New Mexico Health Department.

**207 - Enhanced 911**

To account for state grants to provide enhanced 911 service to County residents. Authority: NMSA 6-1-6.

**208 - Farm & Range**

To account for the operations of farm and range activities, including soil and water conservation, predatory animal and insect control. Financing is provided from distributions made under the Taylor Grazing Act. Authority is Section 6-11-6, NMSA 1978

**211 - Law Enforcement**

To account for a grant from the State of New Mexico Correction Department through the Law Enforcement Protection Act. The funding is to be used for law enforcement improvements. Authority is 29-13-1, NMSA 1978.

**218 – Comprehensive Plan**

The De Baca County Comprehensive Plan is a long-range general plan setting policies to guide decisions about the physical development of the county. It addressed subjects of land use, economic development, transportation, housing, facilities, utilities and hazards mitigation.

**220 - Indigent**

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.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016**

**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**222 - Ambulance**

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

**225- Recording & Equipment**

To account for monies collected by the County Clerk's office for each instrument recorded and when the instrument is photocopied, the County Clerk may charge, in addition to any other fees authorized by law, and equipment recording fee. The equipment recording fee revenues are to be expended only to rent, purchase, lease or lease-purchase equipment associated with recording, filing, maintaining or reproducing document in the County Clerk's office and for staff training on office procedures and equipment. Authority is the Absentee-Early Voting Act (Section 14-8-12.2, NMSA 1978).

**300- Capital Appropriation**

To account for monies authorized from the State of New Mexico through 14-1615-STB Capital Appropriation in the amount of \$180,000 for the purchase of a new solid waste trash transfer vehicle. Authority is De Baca Count Resolution No. 2015-13.

**314-Transfer Construction**

To account for a state grant to purchase land, equipment and capital improvements for the transfer station that replaces the landfill.

**325 – Firework Donations**

To account for local donations from vendors and citizens to help defray the costs of annual 4<sup>th</sup> of July celebration. This fund was established by the Commission.

**350 - Lake Sumner Forestry Fire**

To account for forestry funds received for fighting wild fires. The fund was created by County ordinance.

**351 - Lake Sumner Fire**

To account for the operations and maintenance of the fire department servicing the Lake Sumner area. Financing is primarily from an annual state fire allotment. The fund was created by the authority of state grant provisions. (NMSA 59A-53-1)

**352 - Valley Forestry Fire**

To account for forestry funds received for fighting wild fires. The fund was created by County ordinance.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016**

**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**353 - Valley Fire**

To account for the operations and maintenance of the fire department servicing the Valley area. Financing is primarily from an annual state fire allotment. The fund was created by the authority of state grant provisions. (NMSA 59A-53-1)

**403 - County Reserve**

To account for 1/8% County gross receipts tax, authorized to be imposed under the County Gross receipts tax, authorized to be imposed under the County Gross Receipts Tax Act (Sections 7-20E-1 through 7-20E-25, NMSA 1978), the proceeds of which will be expended for maintenance of the County Courthouse, imposed before 1986.

**404 - DARE**

Authorized by Section 31-20-6, NMSA 1978 to account for contribution collected from law violators. These contributions are made as directed by Magistrate Judge.

**405 - Communications**

To account for expenditures for the Communication Department for the purpose of dispatching public safety personnel and equipment in emergencies. The fund was created by County ordinance.

**406 - Emergency Management**

To account for a matching state grant to provide part time personnel for emergency management. Authority is provided by grant agreement.

**407 - Fair Grounds**

To account for revenues received from the rent of the fairground facilities, donations for the awards and livestock premium sale and related expenditures. Authority for the fund creation was by resolution.

**408 – Health Grant**

The De Baca County Family Practice applied for and received this grant for reconstruction to prevent HIPPA violations.

**409 – Hazard Migration Grant**

To enhance the Emergency Management Program with local and grant funds to complete a required living document, the “Hazard Mitigation Plan”.

**410 – Hospital**

To account for monies received from prior patients and Medicare reimbursements to be used for the upkeep of the clinic building. Authorized by County Resolution.

**412 - Misdemeanor Compliance**

To account for a fee received from citizens on probation to fund the probation office. The fund was created by resolution.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016**

**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**415 – 2013 EMW Grant**

To support activities essential to the ability of states, territories, and urban areas to prepare for, prevent, and respond to terrorist attacks and other all hazards events.

**416- 2011 EMW Grant**

To support activities essential to the ability of states, territories, and urban areas to prepare for, prevent, and respond to terrorist attacks and other all hazards events.

**417 – EMW 2014 Grant**

To support activities essential to the ability of states, territories, and urban areas to prepare for, prevent, and respond to terrorist attacks and other all hazards events.

**418 – EMW 2014 Grant**

To support activities essential to the ability of states, territories, and urban areas to prepare for, prevent, and respond to terrorist attacks and other all hazards events.

**450 – Financial Assurance Grant**

Required by the Solid Waste Rules 20.9.2-20.9-10 NMAC to close the unlined De Baca County Landfill and by the Rules to comply will all Closure/Post Closure care requirements. Authorized by County Resolution 2013-18

**453 – Tire Management Grant**

To account for a grant of \$3,000 for the purpose of tire management at the transfer station facility. Authorized by De Baca County Resolution No. 2015-19.

**457- Recycling Grant**

Grant through NMED for purchases of recycling material and equipment.

**480 – Municipal Court Fines**

To account for the collection of fines which are used to supplement the cost of correctional facilities.

**611 – Sheriff's Overtime**

To account for funds used for law enforcement.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2016**

	Special Revenue		
	Environmental GRT 202	Property Valuation 203	Sheriff's JPA 205
<b>ASSETS</b>			
Cash and cash equivalents	\$ 18,166	52,207	18,092
Investments	-	-	-
Property taxes receivable	-	-	-
Other taxes receivable	-	-	-
Due from other governments	785	-	-
Other receivables	-	-	-
Prepaid expenses	-	-	-
Inventory	-	-	-
Due from other funds	-	-	-
<i>Total assets</i>	<u>\$ 18,951</u>	<u>52,207</u>	<u>18,092</u>
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	\$ -	-	-
Accrued payroll expenses	-	-	3,523
Due to other funds	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>3,523</u>
<b>DEFERRED INFLOWS</b>			
Property Taxes	-	-	-
Total deferred inflows	-	-	-
<b>FUND BALANCES</b>			
Restricted for:			
Special revenue	18,951	52,207	14,569
Capital projects	-	-	-
Debt service expenditures	-	-	-
Other purposes	-	-	-
Committed to:			
Capital projects	-	-	-
Debt service	-	-	-
Community development projects	-	-	-
Other purposes	-	-	-
Unassigned	-	-	-
<i>Total fund balances</i>	<u>18,951</u>	<u>52,207</u>	<u>14,569</u>
<i>Total liabilities, deferred inflows and fund balances</i>	<u>\$ 18,951</u>	<u>52,207</u>	<u>18,092</u>



Special Revenue

Lake Sumner EMS 206	Enhanced 911 207	Farm & Range 208	Law Enforcement 211	Comprehensive Plan 218
10,576	-	-	4,608	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,576	-	-	4,608	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,576	-	-	4,608	-
10,576	-	-	4,608	-

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2016**

	Special Revenue				
	Indigent 220	Ambulance 222	Recording & Equipment 225	Solid Waste Grant 300	Firework Donations 325
<b>ASSETS</b>					
Cash and cash equivalents	\$ 132,587	1,418	22,368	-	5,967
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Other taxes receivable	-	-	-	-	-
Due from other governments	31,714	1,569	-	-	-
Other receivables	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Due from other funds	-	-	-	-	-
<i>Total assets</i>	<u>\$ 164,301</u>	<u>2,987</u>	<u>22,368</u>	<u>-</u>	<u>5,967</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	\$ -	-	-	-	-
Accrued payroll expenses	-	-	-	-	-
Due to other funds	-	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS</b>					
Property Taxes	-	-	-	-	-
<i>Total deferred inflows</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted for:					
Special revenue	164,301	2,987	22,368	-	5,967
Capital projects	-	-	-	-	-
Debt service expenditures	-	-	-	-	-
Other purposes	-	-	-	-	-
Committed to:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Community development projects	-	-	-	-	-
Other purposes	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total fund balances</i>	<u>164,301</u>	<u>2,987</u>	<u>22,368</u>	<u>-</u>	<u>5,967</u>
<i>Total liabilities, deferred inflows and fund balances</i>	<u>\$ 164,301</u>	<u>2,987</u>	<u>22,368</u>	<u>-</u>	<u>5,967</u>

Special Revenue				
Lake Sumner Forestry Fire 350	Lake Fire Dept 351	Valley Forestry Fire 352	Valley Fire 353	County Reserve 403
25,448	138,084	43,544	136,157	36,655
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,615
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
25,448	138,084	43,544	136,157	38,270
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
25,448	138,084	43,544	136,157	38,270
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
25,448	138,084	43,544	136,157	38,270
25,448	138,084	43,544	136,157	38,270

STATE OF NEW MEXICO  
 DE BACA COUNTY  
 NONMAJOR GOVERNMENTAL FUNDS  
 COMBINING BALANCE SHEET  
 JUNE 30, 2016

	Special Revenue			
	D.A.R.E 404	Communications 405	Emergency Management 406	Fair Grounds 407
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,444	-	-	6,189
Investments	-	-	-	-
Property taxes receivable	-	-	-	-
Other taxes receivable	-	-	-	-
Due from other governments	-	16,513	3,557	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
<i>Total assets</i>	\$ 2,444	16,513	3,557	6,189
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ -	-	-	-
Accrued payroll expenses	-	6,205	-	-
Due to other funds	-	-	-	-
<i>Total liabilities</i>	-	6,205	-	-
<b>DEFERRED INFLOWS</b>				
Property Taxes	-	-	-	-
<i>Total deferred inflows</i>	-	-	-	-
<b>FUND BALANCES</b>				
Restricted for:				
Special revenue	2,444	10,308	3,557	6,189
Capital projects	-	-	-	-
Debt service expenditures	-	-	-	-
Other purposes	-	-	-	-
Committed to:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Community development projects	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	2,444	10,308	3,557	6,189
<i>Total liabilities, deferred inflows and fund balances</i>	\$ 2,444	16,513	3,557	6,189

Special Revenue			
Health Grant 408	Hazard Mitigation Grant 409	Hospital 410	Misdemeanor Compliance 412
15,347	-	150,796	1,709
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
15,347	-	150,796	1,709
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
15,347	-	150,796	1,709
15,347	-	150,796	1,709

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2016**

	Special Revenue				
	EMW 2013 415	EMW 2011 416	EMW 2014 417	EMW 2015 418	Financial Assurance 450
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	68	-	-	180,000
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Other taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Due from other funds	-	-	-	-	-
<i>Total assets</i>	\$ -	68	-	-	180,000
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	\$ -	-	-	-	-
Accrued payroll expenses	-	-	-	-	-
Due to other funds	-	-	-	-	-
<i>Total liabilities</i>	-	-	-	-	-
<b>DEFERRED INFLOWS</b>					
Property Taxes					
Total deferred inflows					
<b>FUND BALANCES</b>					
Restricted for:					
Special revenue	-	68	-	-	180,000
Capital projects	-	-	-	-	-
Debt service expenditures	-	-	-	-	-
Other purposes	-	-	-	-	-
Committed to:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Community development projects	-	-	-	-	-
Other purposes	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total fund balances</i>	-	68	-	-	180,000
<i>Total liabilities, deferred inflows and fund balances</i>	\$ -	68	-	-	180,000

TS Equipment 452	Special Revenue			Municipal Court Fines 480	Sheriff's Overtime 611	Capital Project	Total Nonmajor Governmental Funds
	Tire Management 453	Recycling Grant 457	Transfer Station 314				
33,964	983	824	48,982	-	-	-	1,087,183
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	55,753
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
33,964	983	824	48,982	-	-	-	1,142,936
-	-	-	-	980	-	-	980
-	-	-	-	-	-	-	9,728
-	-	-	-	-	-	-	-
-	-	-	-	980	-	-	10,708
33,964	983	824	48,982	-	-	-	1,133,208
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(980)	-	-	(980)
33,964	983	824	48,982	(980)	-	-	1,132,228
33,964	983	824	48,982	-	-	-	1,142,936

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2016**

	Special Revenue			
	Environmental	Property	Sheriff's JPA	Lake
	GRT 202	Valuation 203	205	Sumner EMS 206
<b>Revenues</b>				
Taxes:				
Property	\$ -	20,244	-	-
Gross receipts	8,956	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	18,104	-	119,000	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	263	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	237	-	-
<i>Total revenues</i>	<u>27,060</u>	<u>20,744</u>	<u>119,000</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government	-	4,692	-	2,999
Public safety	-	-	126,578	-
Public works	31,064	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>31,064</u>	<u>4,692</u>	<u>126,578</u>	<u>2,999</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(4,004)</u>	<u>16,052</u>	<u>(7,578)</u>	<u>(2,999)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of debt	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>(4,004)</u>	<u>16,052</u>	<u>(7,578)</u>	<u>(2,999)</u>
<b>Fund balance - beginning of year</b>	<u>22,955</u>	<u>36,155</u>	<u>22,147</u>	<u>13,575</u>
<b>Fund balance - end of year</b>	<u>\$ 18,951</u>	<u>52,207</u>	<u>14,569</u>	<u>10,576</u>



Special Revenue

Enhanced 911 207	Farm & Range 208	Law Enforcement 211	Comprehensive Plan 218
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
4,658	6,835	21,200	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	4,011	-
4,658	6,835	25,211	-
1,808	34,500	-	50,000
2,850	-	45,244	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	38,276	-
-	-	-	-
-	-	-	-
-	-	-	-
4,658	34,500	83,520	50,000
-	(27,665)	(58,309)	(50,000)
-	36,860	-	50,000
-	-	-	-
-	-	-	-
-	36,860	-	50,000
-	9,195	(58,309)	-
-	(9,195)	62,917	-
-	-	4,608	-

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2016**

	Special Revenue			
	Indigent 220	Ambulance 222	Recording & Equipment 225	Solid Waste Grant 300
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	132,664	17,909	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	4,138	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>132,664</u>	<u>17,909</u>	<u>4,138</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government	-	25,528	1,027	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	36,697	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>36,697</u>	<u>25,528</u>	<u>1,027</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>95,967</u>	<u>(7,619)</u>	<u>3,111</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Loan proceeds	-	-	-	-
Proceeds from issuance of debt	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>95,967</u>	<u>(7,619)</u>	<u>3,111</u>	<u>-</u>
<b>Fund balance - beginning of year</b>	<u>68,334</u>	<u>10,606</u>	<u>19,257</u>	<u>-</u>
<b>Fund balance - end of year</b>	<u>\$ 164,301</u>	<u>2,987</u>	<u>22,368</u>	<u>-</u>

Special Revenue						
Firework Donations 325	Lake Sumner Forestry Fire 350	Lake Fire Dept 351	Valley Forestry Fire 352	Valley Fire 353	County Reserve 403	
-	-	-	-	-	-	-
-	-	-	-	-	-	6,404
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,651	49,785	14,366	109,046	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,842	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	152	-	131	-	-
6,842	1,651	49,937	14,366	109,177	6,404	-
-	-	-	-	-	-	-
-	-	18,232	150	51,294	-	-
-	-	-	-	-	-	-
875	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,000	-	31,899	-	-
-	-	315	-	6,891	-	-
-	-	-	-	-	-	-
875	-	28,547	150	90,084	-	-
5,967	1,651	21,390	14,216	19,093	6,404	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,967	1,651	21,390	14,216	19,093	6,404	-
-	23,797	116,694	29,328	117,064	31,866	-
5,967	25,448	138,084	43,544	136,157	38,270	-

**STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2016**

	Special Revenue		
	D.A.R.E 404	Communications 405	Emergency Management 406
<b>Revenues</b>			
Taxes:			
Property	\$ -	-	-
Gross receipts	-	90,454	-
Gasoline, motor vehicle and cigarette taxes	-	-	-
Intergovernmental:			
Federal operating grants	-	-	-
State operating grants	65	36,341	6,770
State capital grants	-	-	-
Licenses and fees	-	-	-
Investment income	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Miscellaneous	-	1,615	-
<i>Total revenues</i>	<u>65</u>	<u>128,410</u>	<u>6,770</u>
<b>Expenditures</b>			
Current			
General government	-	-	-
Public safety	-	275,961	14,283
Public works	-	-	-
Culture and recreation	-	-	-
Health and welfare	-	-	-
Capital outlay	-	13,347	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>289,308</u>	<u>14,283</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>65</u>	<u>(160,898)</u>	<u>(7,513)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	173,641	7,266
Transfers out	-	-	-
Loan proceeds	-	-	-
Proceeds from issuance of debt	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>173,641</u>	<u>7,266</u>
<i>Net change in fund balances</i>	65	12,743	(247)
<b>Fund balance - beginning of year</b>	<u>2,379</u>	<u>(2,435)</u>	<u>3,804</u>
<b>Fund balance - end of year</b>	<u>\$ 2,444</u>	<u>10,308</u>	<u>3,557</u>

Special Revenue				
Fair Grounds 407	Health Grant 408	Hazard Mitigation Grant 409	Hospital 410	Misdemeanor Compliance 412
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(175)	15,806	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,812	-	-	-	-
-	-	-	-	6,205
53,086	-	-	587	-
54,723	15,806	-	587	6,205
-	-	-	-	5,905
-	-	-	-	-
-	-	-	-	-
53,805	-	-	-	-
-	459	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
53,805	459	-	-	5,905
918	15,347	-	587	300
-	-	-	-	-
-	-	(5,611)	-	-
-	-	-	-	-
-	-	-	-	-
-	-	(5,611)	-	-
918	15,347	(5,611)	587	300
5,271	-	5,611	150,209	1,409
6,189	15,347	-	150,796	1,709

STATE OF NEW MEXICO  
DE BACA COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2016

	Special Revenue				Financial Assurance 450	TS Equipment 452
	EMW 2013 415	EMW 2011 416	EMW 2014 417	EMW 2015 418		
<b>Revenues</b>						
Taxes:						
Property	\$ -	-	-	-	-	-
Gross receipts	-	-	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-	-	-
Intergovernmental:						
Federal operating grants	-	-	-	-	-	-
State operating grants	42,161	-	-	4,681	-	-
State capital grants	-	-	-	-	-	-
Licenses and fees	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Miscellaneous	-	-	-	-	60,000	43,000
<i>Total revenues</i>	<u>42,161</u>	<u>-</u>	<u>-</u>	<u>4,681</u>	<u>60,000</u>	<u>43,000</u>
<b>Expenditures</b>						
Current						
General government	-	-	-	-	-	-
Public safety	33,284	-	-	4,681	-	-
Public works	-	-	-	-	-	9,036
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	8,877	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>42,161</u>	<u>-</u>	<u>-</u>	<u>4,681</u>	<u>-</u>	<u>9,036</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>33,964</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Proceeds from issuance of debt	-	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>33,964</u>
<b>Fund balance - beginning of year</b>	<u>-</u>	<u>68</u>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>-</u>
<b>Fund balance - end of year</b>	\$ <u>-</u>	<u>68</u>	<u>-</u>	<u>-</u>	<u>180,000</u>	<u>33,964</u>

Tire Management 453	Special Revenue			Capital Project		Total Nonmajor Governmental Funds
	Recycling Grant 457	Municipal Court Fines 480	Sheriff's Overtime 611	Transfer Station 314		
-	-	-	-	-	-	20,244
-	-	-	-	-	-	256,387
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	450,294
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,417	-	-	-	-	-	23,472
-	-	41,891	-	-	-	48,096
-	-	-	-	-	-	162,819
10,417	-	41,891	-	-	-	961,312
-	-	-	-	-	-	126,459
9,827	-	91,202	-	-	-	673,586
-	-	-	-	-	-	40,100
-	-	-	-	-	-	54,680
-	-	-	-	-	-	37,156
-	-	20,165	-	-	-	80,665
-	-	-	-	-	-	-
-	-	-	-	-	-	41,899
-	-	-	-	-	-	7,206
-	-	-	-	-	-	-
9,827	-	111,367	-	-	-	1,061,751
590	-	(69,476)	-	-	-	(100,439)
-	-	-	-	-	-	267,767
-	-	-	-	-	-	(5,611)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	262,156
590	-	(69,476)	-	-	-	161,717
393	824	118,458	(980)	-	-	970,511
983	824	48,982	(980)	-	-	1,132,228

STATE OF NEW MEXICO  
DE BACA COUNTY  
ENVIRONMENTAL GRT - SPECIAL REVENUE FUND (202)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	7,000	7,000	8,171	1,171
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	18,104	18,104
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>7,000</u>	<u>7,000</u>	<u>26,275</u>	<u>19,275</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	16,500	27,500	31,064	(3,564)
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>16,500</u>	<u>27,500</u>	<u>31,064</u>	<u>(3,564)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(9,500)</u>	<u>(20,500)</u>	<u>(4,789)</u>	<u>15,711</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ (9,500)</u>	<u>(20,500)</u>	<u>(4,789)</u>	<u>15,711</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			785	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<u>\$ (4,004)</u>	

See Notes to Financial Statements.



**STATE OF NEW MEXICO  
DE BACA COUNTY  
PROPERTY VALUATION - SPECIAL REVENUE FUND (203)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ 15,200	15,200	20,244	5,044
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	263	263
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	237	237
<b>Total revenues</b>	<u>15,200</u>	<u>15,200</u>	<u>20,744</u>	<u>5,544</u>
<b>Expenditures</b>				
Current:				
General government	13,310	13,310	4,545	8,765
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>13,310</u>	<u>13,310</u>	<u>4,545</u>	<u>8,765</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>1,890</u>	<u>1,890</u>	<u>16,199</u>	<u>14,309</u>
<b>Other financing sources (uses)</b>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ 1,890</u>	<u>1,890</u>	<u>16,199</u>	<u>14,309</u>
<b>Reconciliation to GAAP Basis:</b>				
Adjustments to revenues			-	
Adjustments to expenditures			(147)	
<b>Net change in fund balance (GAAP)</b>			<u>\$ 16,052</u>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
SHERIFF'S JPA - SPECIAL REVENUE FUND (205)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	119,000	119,000	119,000	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>119,000</u>	<u>119,000</u>	<u>119,000</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	119,000	119,000	123,055	(4,055)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>119,000</u>	<u>119,000</u>	<u>123,055</u>	<u>(4,055)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(4,055)</u>	<u>(4,055)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>(4,055)</u>	<u>(4,055)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(3,523)</u>	
<b>Net change in fund balance (GAAP)</b>			<u>\$ (7,578)</u>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
LAKE SUMNER EMS - SPECIAL REVENUE FUND (206)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	7,000	7,000	-	(7,000)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	7,000	7,000	2,999	4,001
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>7,000</u>	<u>7,000</u>	<u>2,999</u>	<u>4,001</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,999)</u>	<u>(2,999)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>(2,999)</u>	<u>(2,999)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<u>\$ (2,999)</u>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
ENHANCED 911 - SPECIAL REVENUE FUND (207)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	196,300	223,657	4,658	(218,999)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>196,300</b>	<b>223,657</b>	<b>4,658</b>	<b>(218,999)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	890	(890)
Public safety	196,300	223,657	2,850	220,807
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	918	(918)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>196,300</b>	<b>223,657</b>	<b>4,658</b>	<b>218,999</b>
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ -</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
FARM & RANGE - SPECIAL REVENUE FUND (208)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	5,940	5,940	6,835	895
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>5,940</b>	<b>5,940</b>	<b>6,835</b>	<b>895</b>
<b>Expenditures</b>				
Current:				
General government	34,500	34,500	34,500	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>34,500</b>	<b>34,500</b>	<b>34,500</b>	<b>-</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<b>(28,560)</b>	<b>(28,560)</b>	<b>(27,665)</b>	<b>895</b>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	28,560	28,560	36,860	8,300
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>28,560</b>	<b>28,560</b>	<b>36,860</b>	<b>8,300</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>9,195</b>	<b>9,195</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 9,195</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
LAW ENFORCEMENT - SPECIAL REVENUE FUND (211)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	23,000	21,200	21,200	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	4,011	4,011
<b>Total revenues</b>	<b>23,000</b>	<b>21,200</b>	<b>25,211</b>	<b>4,011</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	23,000	84,579	32,898	51,681
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	50,622	(50,622)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>23,000</b>	<b>84,579</b>	<b>83,520</b>	<b>1,059</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<i>-</i>	<i>(63,379)</i>	<i>(58,309)</i>	<i>5,070</i>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>(63,379)</b>	<b>(58,309)</b>	<b>5,070</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ (58,309)</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
INDIGENT - SPECIAL REVENUE FUND (220)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	22,500	22,500	100,950	78,450
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>22,500</u>	<u>22,500</u>	<u>100,950</u>	<u>78,450</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	59,311	59,346	36,697	22,649
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<i>Total expenditures</i>	<u>59,311</u>	<u>59,346</u>	<u>36,697</u>	<u>22,649</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(36,811)</u>	<u>(36,846)</u>	<u>64,253</u>	<u>101,099</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>\$ (36,811)</u>	<u>(36,846)</u>	<u>64,253</u>	<u>101,099</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			31,714	
Adjustments to expenditures			-	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 95,967</u>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
AMBULANCE - SPECIAL REVENUE FUND (222)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	14,000	14,000	16,340	2,340
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	(25,528)	(25,528)
<b>Total revenues</b>	<b>14,000</b>	<b>14,000</b>	<b>(9,188)</b>	<b>(23,188)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	14,000	14,000	-	14,000
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>14,000</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<i>-</i>	<i>-</i>	<i>(9,188)</i>	<i>(9,188)</i>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>(9,188)</b>	<b>(9,188)</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			1,569	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ (7,619)</b>	

See Notes to Financial Statements.



STATE OF NEW MEXICO  
DE BACA COUNTY  
RECORDING & EQUIPMENT - SPECIAL REVENUE FUND (225)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	4,200	4,200	4,138	(62)
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>4,200</u>	<u>4,200</u>	<u>4,138</u>	<u>(62)</u>
<b>Expenditures</b>				
Current:				
General government	4,200	4,200	1,027	3,173
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<i>Total expenditures</i>	<u>4,200</u>	<u>4,200</u>	<u>1,027</u>	<u>3,173</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,111</u>	<u>3,111</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>3,111</u>	<u>3,111</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 3,111</u>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
FIREWORK DONATIONS - SPECIAL REVENUE FUND (325)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	6,842	6,842
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>6,842</b>	<b>6,842</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	875	(875)
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>875</b>	<b>(875)</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<b>-</b>	<b>-</b>	<b>5,967</b>	<b>5,967</b>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>5,967</b>	<b>5,967</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 5,967</b>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
LAKE SUMNER FORESTY FIRE - SPECIAL REVENUE FUND (350)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	12,000	1,651	(10,349)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>12,000</b>	<b>1,651</b>	<b>(10,349)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	12,000	-	12,000
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<b>-</b>	<b>-</b>	<b>1,651</b>	<b>1,651</b>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>1,651</b>	<b>1,651</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 1,651</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
LAKE FIRE DEPARTMENT - SPECIAL REVENUE FUND (351)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	75,000	75,000	39,470	(35,530)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	152	152
<b>Total revenues</b>	<b>75,000</b>	<b>75,000</b>	<b>39,622</b>	<b>(35,378)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	75,000	75,000	18,232	56,768
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>75,000</b>	<b>75,000</b>	<b>18,232</b>	<b>56,768</b>
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	21,390	21,390
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>21,390</b>	<b>21,390</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			10,315	
Adjustments to expenditures			(10,315)	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 21,390</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
VALLEY FORESTRY FIRE - SPECIAL REVENUE FUND (352)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	40,000	40,000	14,366	(25,634)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>40,000</u>	<u>40,000</u>	<u>14,366</u>	<u>(25,634)</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	40,000	40,000	150	39,850
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>40,000</u>	<u>40,000</u>	<u>150</u>	<u>39,850</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>14,216</u>	<u>14,216</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>14,216</u>	<u>14,216</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<u>\$ 14,216</u>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
VALLEY FIRE - SPECIAL REVENUE FUND (353)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	82,430	82,430	70,256	(12,174)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	131	131
<b>Total revenues</b>	<b>82,430</b>	<b>82,430</b>	<b>70,387</b>	<b>(12,043)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	82,430	82,430	51,294	31,136
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>82,430</b>	<b>82,430</b>	<b>51,294</b>	<b>31,136</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<i>-</i>	<i>-</i>	<i>19,093</i>	<i>19,093</i>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>19,093</b>	<b>19,093</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			38,790	
Adjustments to expenditures			(38,790)	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 19,093</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
COUNTY RESERVE - SPECIAL REVENUE FUND (403)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	1,000	1,000	4,872	3,872
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>1,000</u>	<u>1,000</u>	<u>4,872</u>	<u>3,872</u>
<b>Expenditures</b>				
Current:				
General government	1,000	1,000	-	1,000
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</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	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>4,872</u>	<u>4,872</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			1,532	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<u>\$ 6,404</u>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
D.A.R.E - SPECIAL REVENUE FUND (404)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	500	500	65	(435)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>500</u>	<u>500</u>	<u>65</u>	<u>(435)</u>
<b>Expenditures</b>				
Current:				
General government	500	500	-	500
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>65</u>	<u>65</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>65</u>	<u>65</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<u>\$ 65</u>	

See Notes to Financial Statements.



**STATE OF NEW MEXICO  
DE BACA COUNTY  
COMMUNICATIONS - SPECIAL REVENUE FUND (405)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	77,000	77,000	73,941	(3,059)
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	36,341	36,341
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	1,615	1,615
<b>Total revenues</b>	<b>77,000</b>	<b>77,000</b>	<b>111,897</b>	<b>34,897</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	345,912	354,052	280,603	73,449
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	2,500	(2,500)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>345,912</b>	<b>354,052</b>	<b>283,103</b>	<b>70,949</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(268,912)</u>	<u>(277,052)</u>	<u>(171,206)</u>	<u>105,846</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	268,912	277,052	173,641	(103,411)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>268,912</b>	<b>277,052</b>	<b>173,641</b>	<b>(103,411)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>2,435</b>	<b>2,435</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			16,513	
Adjustments to expenditures			(6,205)	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 12,743</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
EMERGENCY MANAGEMENT - SPECIAL REVENUE FUND (406)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	6,574	6,106	3,213	(2,893)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>6,574</b>	<b>6,106</b>	<b>3,213</b>	<b>(2,893)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	17,497	17,890	14,283	3,607
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>17,497</b>	<b>17,890</b>	<b>14,283</b>	<b>3,607</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,923)</u>	<u>(11,784)</u>	<u>(11,070)</u>	<u>714</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	10,923	11,784	7,266	(4,518)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>10,923</b>	<b>11,784</b>	<b>7,266</b>	<b>(4,518)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>(3,804)</b>	<b>(3,804)</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			3,557	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ (247)</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
FAIR GROUNDS - SPECIAL REVENUE FUND (407)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	3,000	3,000	1,637	(1,363)
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	53,086	53,086
<b>Total revenues</b>	<b>3,000</b>	<b>3,000</b>	<b>54,723</b>	<b>51,723</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	3,000	3,000	53,805	(50,805)
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>3,000</b>	<b>3,000</b>	<b>53,805</b>	<b>(50,805)</b>
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	918	918
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>918</b>	<b>918</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 918</b>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
HEALTH GRANT - SPECIAL REVENUE FUND (408)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	15,806	15,806
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>15,806</u>	<u>15,806</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	459	(459)
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>459</u>	<u>(459)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>15,347</u>	<u>15,347</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>15,347</u>	<u>15,347</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Net change in fund balance (GAAP)</i>			<u>\$ 15,347</u>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
HAZARD MITIGATION GRANT - SPECIAL REVENUE FUND (409)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	1,914	6,794	-	(6,794)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,914</b>	<b>6,794</b>	<b>-</b>	<b>(6,794)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	1,914	6,794	-	6,794
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>1,914</b>	<b>6,794</b>	<b>-</b>	<b>6,794</b>
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	(5,611)	(5,611)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(5,611)</b>	<b>(5,611)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>(5,611)</b>	<b>(5,611)</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ (5,611)</b>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
HOSPITAL - SPECIAL REVENUE FUND  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	587	587
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>587</b>	<b>587</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<b>-</b>	<b>-</b>	<b>587</b>	<b>587</b>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>587</b>	<b>587</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 587</b>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
MISDEMEANOR COMPLIANCE - SPECIAL REVENUE FUND (412)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	3,500	3,500	6,205	2,705
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>3,500</b>	<b>3,500</b>	<b>6,205</b>	<b>2,705</b>
<b>Expenditures</b>				
Current:				
General government	3,500	3,500	5,905	(2,405)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>3,500</b>	<b>3,500</b>	<b>5,905</b>	<b>(2,405)</b>
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	300	300
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>300</b>	<b>300</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 300</b>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
EMW 2013 - SPECIAL REVENUE FUND (415)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	42,164	42,164	42,161	(3)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>42,164</u>	<u>42,164</u>	<u>42,161</u>	<u>(3)</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	42,164	42,164	42,161	3
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<i>Total expenditures</i>	<u>42,164</u>	<u>42,164</u>	<u>42,161</u>	<u>3</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>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Net change in fund balance (GAAP)</i>			<u>\$ -</u>	

See Notes to Financial Statements.



STATE OF NEW MEXICO  
DE BACA COUNTY  
EMW 2014 - SPECIAL REVENUE FUND (418)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	4,681	4,681
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	2,012	4,921	-	(4,921)
<b>Total revenues</b>	<b>2,012</b>	<b>4,921</b>	<b>4,681</b>	<b>(240)</b>
<b>Expenditures</b>				
Current:				
General government	2,012	4,921	4,681	240
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>2,012</b>	<b>4,921</b>	<b>4,681</b>	<b>240</b>
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ -</b>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
EMW 2015 - SPECIAL REVENUE FUND (419)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	42,164	42,164	-	(42,164)
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>42,164</b>	<b>42,164</b>	<b>-</b>	<b>(42,164)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	42,164	42,164	-	42,164
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>42,164</b>	<b>42,164</b>	<b>-</b>	<b>42,164</b>
<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	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ -</b>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
END DWI - SPECIAL REVENUE FUND (430)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	2,880	2,880	-	(2,880)
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>2,880</u>	<u>2,880</u>	<u>-</u>	<u>(2,880)</u>
<b>Expenditures</b>				
Current:				
General government	2,880	2,880	-	2,880
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>2,880</u>	<u>2,880</u>	<u>-</u>	<u>2,880</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	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<u>\$ -</u>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
100 DAYS - SPECIAL REVENUE FUND (431)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	2,005	2,005	-	(2,005)
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>2,005</b>	<b>2,005</b>	<b>-</b>	<b>(2,005)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	2,005	2,005	-	2,005
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>2,005</b>	<b>2,005</b>	<b>-</b>	<b>2,005</b>
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ -</b>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
FINANCIAL ASSURANCE - SPECIAL REVENUE FUND (450)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	60,000	60,000
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>
<b>Expenditures</b>				
Current:				
General government	60,000	60,000	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(60,000)</u>	<u>(60,000)</u>	<u>60,000</u>	<u>60,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	60,000	60,000	-	(60,000)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>(60,000)</u>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>60,000</b>	<b>-</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 60,000</b>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
TS EQUIPMENT - SPECIAL REVENUE FUND (452)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	43,000	43,000
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>43,000</u>	<u>43,000</u>
<b>Expenditures</b>				
Current:				
General government	-	-	9,036	(9,036)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>9,036</u>	<u>(9,036)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>33,964</u>	<u>33,964</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>-</u>	<u>33,964</u>	<u>33,964</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<u>\$ 33,964</u>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
TIRE MANAGEMENT - SPECIAL REVENUE FUND (453)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	15,000	10,417	(4,583)
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>15,000</b>	<b>10,417</b>	<b>(4,583)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	18,000	9,827	18,000
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>18,000</b>	<b>9,827</b>	<b>18,000</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<b>-</b>	<b>(3,000)</b>	<b>590</b>	<b>13,417</b>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	3,000	-	(3,000)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>(3,000)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>590</b>	<b>10,417</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ 590</b>	

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DE BACA COUNTY  
RECYCLING - SPECIAL REVENUE FUND (457)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	824	-	(824)
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>824</b>	<b>-</b>	<b>(824)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	824	-	824
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>824</b>	<b>-</b>	<b>824</b>
<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	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ -</b>	

See Notes to Financial Statements.



**STATE OF NEW MEXICO  
DE BACA COUNTY  
MUNICIPAL COURT FINES - SPECIAL REVENUE FUND (480)  
STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ -	-	-	-
Gross receipts	-	-	-	-
Gasoline, motor vehicle and cigarette taxes	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	13,000	13,000	41,891	28,891
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>13,000</b>	<b>13,000</b>	<b>41,891</b>	<b>28,891</b>
<b>Expenditures</b>				
Current:				
General government	13,000	118,457	40,580	77,877
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	70,787	(70,787)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>13,000</b>	<b>118,457</b>	<b>111,367</b>	<b>7,090</b>
<i>Excess (deficiency) of revenues over expenditures</i>	<i>-</i>	<i>(105,457)</i>	<i>(69,476)</i>	<i>35,981</i>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>(105,457)</b>	<b>(69,476)</b>	<b>35,981</b>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>Net change in fund balance (GAAP)</b>			<b>\$ (69,476)</b>	

See Notes to Financial Statements.

## **SUPPORTING SCHEDULES**

STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF CHANGES IN AGENCY FUNDS  
YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
<b>FT. SUMNER SCHOOL OPR FUND 700</b>				
ASSETS				
Cash and investments	\$ -	\$ 31,375	\$ 31,375	\$ -
Receivables - Property taxes	1,838	31,658	31,626	1,870
Total assets	<u>1,838</u>	<u>63,033</u>	<u>63,001</u>	<u>1,870</u>
LIABILITIES				
Deposits held in trust for others	-	31,375	31,375	-
Future taxes collectible	1,838	31,658	31,626	1,870
Total liabilities	<u>1,838</u>	<u>63,033</u>	<u>63,001</u>	<u>1,870</u>
<b>FT. SUMNER SCHOOL DEBT SER FUND 701</b>				
ASSETS				
Cash and investments	-	370,554	370,554	-
Receivables - Property taxes	22,154	373,623	373,505	22,272
Total assets	<u>22,154</u>	<u>744,177</u>	<u>744,059</u>	<u>22,272</u>
LIABILITIES				
Deposits held in trust for others	-	370,554	370,554	-
Future taxes collectible	22,154	373,623	373,505	22,272
Total liabilities	<u>22,154</u>	<u>744,177</u>	<u>744,059</u>	<u>22,272</u>
<b>FT. SUMNER SCHOOL CAP IMP FUND 702</b>				
ASSETS				
Cash and investments	-	132,060	132,060	-
Receivables - Property taxes	7,582	133,310	133,118	7,774
Total assets	<u>7,582</u>	<u>265,370</u>	<u>265,178</u>	<u>7,774</u>
Other liabilities				
	-	-	-	-
Future taxes collectible	7,582	132,060	132,060	7,774
Total liabilities	<u>7,582</u>	<u>265,370</u>	<u>265,178</u>	<u>7,774</u>
<b>VILLAGE OF FT. SUMNER FUND 705</b>				
ASSETS				
Cash and investments	-	22,291	22,291	-
Receivables - Property taxes	2,117	22,803	22,536	2,384
Total assets	<u>2,117</u>	<u>45,094</u>	<u>44,827</u>	<u>2,384</u>
LIABILITIES				
Deposits held in trust for others	-	22,291	22,291	-
Future taxes collectible	2,117	22,803	22,536	2,384
Total liabilities	<u>2,117</u>	<u>45,094</u>	<u>44,827</u>	<u>2,384</u>
<b>CLINIC FUND 706</b>				
ASSETS				
Cash and investments	-	267,420	267,420	-
Receivables - Property taxes	15,708	269,794	269,561	15,941
Total assets	<u>15,708</u>	<u>537,214</u>	<u>536,981</u>	<u>15,941</u>
LIABILITIES				
Deposits held in trust for others	-	267,420	267,420	-
Future taxes collectible	15,708	269,794	269,561	15,941
Total liabilities	<u>15,708</u>	<u>537,214</u>	<u>536,981</u>	<u>15,941</u>

STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF CHANGES IN AGENCY FUNDS  
YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
<b>FSID MAINTENANCE FUND 735</b>				
ASSETS				
Cash and investments	(1,934)	179,836	177,902	-
Receivables - Property taxes	6,939	179,070	179,643	6,366
Total assets	<u>5,005</u>	<u>358,906</u>	<u>357,545</u>	<u>6,366</u>
LIABILITIES				
Deposits held in trust for others	(1,934)	179,836	177,902	-
Future taxes collectible	6,939	179,070	179,643	6,366
Total liabilities	<u>5,005</u>	<u>358,906</u>	<u>357,545</u>	<u>6,366</u>
<b>FSID SINKING FUND 736</b>				
ASSETS				
Cash and investments	(611)	56,205	55,594	-
Receivables - Property taxes	3,657	56,005	57,082	2,580
Receivables - Other	-	-	-	-
Total assets	<u>3,046</u>	<u>112,210</u>	<u>112,676</u>	<u>2,580</u>
LIABILITIES				
Deposits held in trust for others	(611)	56,205	55,594	-
Other liabilities	-	-	-	-
Future taxes collectible	3,657	56,005	57,082	2,580
Total liabilities	<u>3,046</u>	<u>112,210</u>	<u>112,676</u>	<u>2,580</u>
<b>FSID WATER MASTER FUND 737</b>				
ASSETS				
Cash and investments	-	45,742	45,742	-
Receivables - Property taxes	1,651	46,292	46,219	1,724
Receivables - Other	-	-	-	-
Total assets	<u>1,651</u>	<u>92,034</u>	<u>91,961</u>	<u>1,724</u>
LIABILITIES				
Deposits held in trust for others	-	45,742	45,742	-
Other liabilities	-	-	-	-
Future taxes collectible	1,651	46,292	46,219	1,724
Total liabilities	<u>1,651</u>	<u>92,034</u>	<u>91,961</u>	<u>1,724</u>
<b>FSID DELINQUENT WATER 738</b>				
ASSETS				
Cash and investments	-	3,380	3,380	-
Receivables - Property taxes	2,686	-	2,181	505
Total assets	<u>2,686</u>	<u>3,380</u>	<u>5,561</u>	<u>505</u>
LIABILITIES				
Deposits held in trust for others	-	3,380	3,380	-
Future taxes collectible	2,686	-	2,181	505
Total liabilities	<u>2,686</u>	<u>3,380</u>	<u>5,561</u>	<u>505</u>
<b>SWINE FUND 740</b>				
ASSETS				
Cash and investments	(8)	12	4	-
Receivables - Property taxes	-	-	-	-
Total assets	<u>(8)</u>	<u>12</u>	<u>4</u>	<u>-</u>
LIABILITIES				
Deposits held in trust for others	(8)	12	4	-
Future taxes collectible	-	-	-	-
Total liabilities	<u>(8)</u>	<u>12</u>	<u>4</u>	<u>-</u>

STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF CHANGES IN AGENCY FUNDS  
YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
<b>BISON FUND 742</b>				
ASSETS				
Cash and investments	22	-	22	-
Receivables - Property taxes	-	-	-	-
Total assets	<u>22</u>	<u>-</u>	<u>22</u>	<u>-</u>
LIABILITIES				
Deposits held in trust for others	22	-	22	-
Future taxes collectible	-	-	-	-
Total liabilities	<u>22</u>	<u>-</u>	<u>22</u>	<u>-</u>
<b>DAIRY LEVY FUND 743</b>				
ASSETS				
Cash and investments	(2)	2	-	-
Receivables - Property taxes	-	-	-	-
Total assets	<u>(2)</u>	<u>2</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Deposits held in trust for others	(2)	2	-	-
Future taxes collectible	-	-	-	-
Total liabilities	<u>(2)</u>	<u>2</u>	<u>-</u>	<u>-</u>
<b>RATITES FUND 744</b>				
ASSETS				
Cash and investments	2	-	2	-
Receivables - Property taxes	-	-	-	-
Total assets	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
LIABILITIES				
Deposits held in trust for others	2	-	2	-
Future taxes collectible	-	-	-	-
Total liabilities	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
<b>STATE LEVY FUND 745</b>				
ASSETS				
Cash and investments	-	102,468	102,468	-
Receivables - Property taxes	5,406	103,661	103,283	5,784
Total assets	<u>5,406</u>	<u>206,129</u>	<u>205,751</u>	<u>5,784</u>
LIABILITIES				
Deposits held in trust for others	-	102,468	102,468	-
Future taxes collectible	5,406	103,661	103,283	5,784
Total liabilities	<u>5,406</u>	<u>206,129</u>	<u>205,751</u>	<u>5,784</u>
<b>CATTLE FUND 746</b>				
ASSETS				
Cash and investments	(22)	56,087	56,065	-
Receivables - Property taxes	157	55,812	55,467	502
Total assets	<u>135</u>	<u>111,899</u>	<u>111,532</u>	<u>502</u>
LIABILITIES				
Deposits held in trust for others	(22)	56,087	56,065	-
Future taxes collectible	157	55,812	55,467	502
Total liabilities	<u>135</u>	<u>111,899</u>	<u>111,532</u>	<u>502</u>

STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF CHANGES IN AGENCY FUNDS  
YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
<b>SHEEP FUND 747</b>				
ASSETS				
Cash and investments	(4)	122	118	-
Receivables - Property taxes	-	-	-	-
Total assets	<u>(4)</u>	<u>122</u>	<u>118</u>	<u>-</u>
LIABILITIES				
Deposits held in trust for others	(4)	122	118	-
Future taxes collectible	-	-	-	-
Total liabilities	<u>(4)</u>	<u>122</u>	<u>118</u>	<u>-</u>
<b>EQUINE FUND 748</b>				
ASSETS				
Cash and investments	-	485	485	-
Receivables - Property taxes	26	497	491	32
Total assets	<u>26</u>	<u>982</u>	<u>976</u>	<u>32</u>
LIABILITIES				
Deposits held in trust for others	-	485	485	-
Future taxes collectible	26	497	491	32
Total liabilities	<u>26</u>	<u>982</u>	<u>976</u>	<u>32</u>
<b>GOATS FUND 749</b>				
ASSETS				
Cash and investments	11	7	18	-
Receivables - Property taxes	-	-	-	-
Total assets	<u>11</u>	<u>7</u>	<u>18</u>	<u>-</u>
LIABILITIES				
Deposits held in trust for others	11	7	18	-
Future taxes collectible	-	-	-	-
Total liabilities	<u>11</u>	<u>7</u>	<u>18</u>	<u>-</u>
<b>COST TO STATE FUND 750</b>				
ASSETS				
Cash and investments	(59)	2,292	2,417	(184)
Receivables - Property taxes	-	-	-	-
Total assets	<u>(59)</u>	<u>2,292</u>	<u>2,417</u>	<u>(184)</u>
LIABILITIES				
Deposits held in trust for others	(59)	2,292	2,417	(184)
Future taxes collectible	-	-	-	-
Total liabilities	<u>(59)</u>	<u>2,292</u>	<u>2,417</u>	<u>(184)</u>
<b>STATE PENALTY FUND 751</b>				
ASSETS				
Cash and investments	(2,339)	2,676	452	(115)
Receivables - Property taxes	-	-	-	-
Total assets	<u>(2,339)</u>	<u>2,676</u>	<u>452</u>	<u>(115)</u>
LIABILITIES				
Deposits held in trust for others	(2,339)	2,676	452	(115)
Future taxes collectible	-	-	-	-
Total liabilities	<u>(2,339)</u>	<u>2,676</u>	<u>452</u>	<u>(115)</u>

STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF CHANGES IN AGENCY FUNDS  
YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
<b>STATE INTEREST FUND 752</b>				
ASSETS				
Cash and investments	(21,317)	22,705	1,793	(405)
Receivables - Property taxes	-	-	-	-
Total assets	<u>(21,317)</u>	<u>22,705</u>	<u>1,793</u>	<u>(405)</u>
LIABILITIES				
Deposits held in trust for others	(21,317)	22,705	1,793	(405)
Future taxes collectible	-	-	-	-
Total liabilities	<u>(21,317)</u>	<u>22,705</u>	<u>1,793</u>	<u>(405)</u>
<b>CHILDREN TRUST FUND 753</b>				
ASSETS				
Cash and investments	60	135	135	60
Receivables - Property taxes	-	-	-	-
Total assets	<u>60</u>	<u>135</u>	<u>135</u>	<u>60</u>
LIABILITIES				
Deposits held in trust for others	60	135	135	60
Future taxes collectible	-	-	-	-
Total liabilities	<u>60</u>	<u>135</u>	<u>135</u>	<u>60</u>
<b>UNDISTRIBUTED TAXES 760</b>				
ASSETS				
Cash and investments	(15)	93,298	93,026	257
Receivables - Property taxes	-	-	-	-
Total assets	<u>(15)</u>	<u>93,298</u>	<u>93,026</u>	<u>257</u>
LIABILITIES				
Deposits held in trust for others	(15)	93,298	93,026	257
Future taxes collectible	-	-	-	-
Total liabilities	<u>(15)</u>	<u>93,298</u>	<u>93,026</u>	<u>257</u>
<b>SUSPENSE FUND-OVER/UNDER FUND 771</b>				
ASSETS				
Cash and investments	(93)	-	427	(520)
Receivables - Property taxes	-	-	-	-
Total assets	<u>(93)</u>	<u>-</u>	<u>427</u>	<u>(520)</u>
LIABILITIES				
Deposits held in trust for others	(93)	-	427	(520)
Future taxes collectible	-	-	-	-
Total liabilities	<u>(93)</u>	<u>-</u>	<u>427</u>	<u>(520)</u>
<b>PAID IN ADVANCE FUND 775</b>				
ASSETS				
Cash and investments	1,889	21	93	1,817
Receivables - Property taxes	-	-	-	-
Total assets	<u>1,889</u>	<u>21</u>	<u>93</u>	<u>1,817</u>
LIABILITIES				
Deposits held in trust for others	1,889	21	93	1,817
Future taxes collectible	-	-	-	-
Total liabilities	<u>1,889</u>	<u>21</u>	<u>93</u>	<u>1,817</u>

STATE OF NEW MEXICO  
 DE BACA COUNTY  
 SCHEDULE OF CHANGES IN AGENCY FUNDS  
 YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
<b>INMATE TRUST ACCOUNT FUND 780</b>				
<b>ASSETS</b>				
Cash and investments	20,562	24,704	23,618	21,648
Receivables - Property taxes	-	-	-	-
Total assets	<u>20,562</u>	<u>24,704</u>	<u>23,618</u>	<u>21,648</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	20,562	24,704	23,618	21,648
Future taxes collectible	-	-	-	-
Total liabilities	<u>20,562</u>	<u>24,704</u>	<u>23,618</u>	<u>21,648</u>
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and investments	(3,858)	1,413,877	1,387,461	22,558
Receivables - Property taxes	69,921	1,272,525	1,274,712	67,734
Total assets	<u>66,063</u>	<u>2,686,402</u>	<u>2,662,173</u>	<u>90,292</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	(3,858)	1,413,877	1,387,461	22,558
Future taxes collectible	69,921	1,272,525	1,274,712	67,734
Total liabilities	<u>\$ 66,063</u>	<u>\$ 2,686,402</u>	<u>\$ 2,662,173</u>	<u>\$ 90,292</u>



**State of New Mexico**  
**DeBaca County**  
**Schedule of Deposit and Investment Accounts**  
**June 30, 2016**

Bank Account Type/Name	The Citizens' Bank of Clovis	New Mexico Financial Authority	Total
Checking- Now Account	\$ 3,775,695	-	3,775,695
Checking - MMA Account	49,020	-	49,020
Inmate Trust Account	21,648	-	21,648
NMFA - Valley Fire Department cash	-	-	-
NMFA - County Reserve	-	1,992	1,992
Trust - Roads Cash	-	17,147	17,147
Trust - Roads	-	72,169	72,169
Total Deposits	3,846,363	91,308	3,937,671
Reconciling Items	(88,412)	-	(88,412)
Reconciled Balance June	\$ 3,757,951	91,308	3,849,259
Total cash			<b>3,849,259</b>
County cash balance: Balance Sheet - Governmental Funds page 12			\$ 3,826,701
Agency cash balance: Statement of Fiduciary Assets and Liabilities - Agency Funds page 21			22,558
Total County and Agency cash balance as of June 30, 2016			\$ 3,849,259

STATE OF NEW MEXICO  
 DEBACA COUNTY  
 SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY FOR PUBLIC FUNDS  
 June 30, 2016

	<u>The Citizens'</u> <u>Bank of Clovis</u>
<b>Deposits in Bank or Savings and Loan</b>	
Interest Bearing Demand Deposits	\$ <u>3,937,671</u>
<b>Total on deposit</b>	<u>3,937,671</u>
Less: FDIC insurance	<u>(250,000)</u>
<b>Total uninsured public funds</b>	<u><u>3,687,671</u></u>
<b>Collateral requirement @ 50%</b>	<u>1,843,836</u>
<b>Pledges and securities (CUSIP #, maturity date, security number)</b>	
GNMA II, CUSIP 36179MXV7, Maturity date 01/20/2043, GNMA	139,690
GNMA II, CUSIP 36179NA32, Maturity date 04/20/2043, GNMA	720,165
GNMA II, CUSIP 36179NTY4, Maturity date 11/20/2043, GNMA	<u>1,158,415</u>
Total pledged securities	2,018,270
Excess (deficiency)	\$ <u><u>174,434</u></u>

**STATE OF NEW MEXICO  
DEBACA COUNTY  
TAX ROLL RECONCILIATION-CHANGES IN PROPERTY TAXES RECEIVABLE  
YEAR ENDED JUNE 30, 2016**

Property taxes receivable, beginning of year	\$	113,453
Changes to tax roll:		
Net tax charges to treasurer for fiscal year		2,135,042
Adjustments:		
Increases to taxes levied in current year		6,666
Decreases to taxes levied in current year		(794)
Total receivable prior to collections		<u>2,254,367</u>
Collections for fiscal year ended June 30, 2016		<u>(2,142,369)</u>
Property taxes receivable at June 30, 2016	\$	<u><u>111,998</u></u>

Property taxes receivable are reported as follows:

Governmental funds:		
County portion	\$	44,264
Agency portion		67,734
Total property taxes receivable	\$	<u><u>111,998</u></u>

Property taxes receivable by years:

2006	\$	265
2007		6
2008		6
2009		6
2010		984
2011		13,956
2012		15,570
2013		3,786
2014		9,678
2015	\$	67,741
	\$	<u><u>111,998</u></u>

STATE OF NEW MEXICO  
DE BACA COUNTY  
10 YEAR TAX SCHEDULE  
YEAR ENDED JUNE 30, 2016

Agency	Property Taxes									
	Original Property Tax Levied	Charged in Current Year	Paid To-Date	Distribution in Current Year	To Date Added	Reporting Period Added	To Date Deleted	Reporting Period Delete	Outstanding Tax Receivable	County Receivable at Year End
<b>NM Debt:</b>										
2006-2014 Subtotal	639,381	5,406	644,570	3,324	9,437	-	2,169	4	2,079	-
2015 Subtotal	103,661	103,661	100,189	100,189	266	266	33	33	3,705	-
<b>Total:</b>	<b>743,042</b>	<b>109,067</b>	<b>744,759</b>	<b>103,513</b>	<b>9,703</b>	<b>266</b>	<b>2,202</b>	<b>37</b>	<b>5,784</b>	<b>-</b>
<b>CO Operational:</b>										
2006-2014 Subtotal	5,498,119	72,309	5,534,225	45,219	82,977	1,257	18,298	29	17,313	17,313
2015 Subtotal	720,072	720,072	704,518	704,518	778	641	641	249	26,951	26,951
<b>Total:</b>	<b>6,218,191</b>	<b>792,381</b>	<b>6,238,743</b>	<b>749,737</b>	<b>83,755</b>	<b>1,898</b>	<b>18,939</b>	<b>278</b>	<b>44,264</b>	<b>44,264</b>
<b>MUN Operational:</b>										
2006-2014 Subtotal	170,934	2,117	170,166	1,472	98	-	221	-	647	-
2015 Subtotal	22,803	22,803	21,045	21,045	-	-	21	21	1,737	-
<b>Total:</b>	<b>193,737</b>	<b>24,920</b>	<b>191,211</b>	<b>22,517</b>	<b>98</b>	<b>-</b>	<b>242</b>	<b>21</b>	<b>2,384</b>	<b>-</b>
<b>SCH Operational:</b>										
2006-2014 Subtotal	230,970	1,838	232,909	1,106	3,459	-	789	1	731	-
2015 Subtotal	31,658	31,658	30,588	30,588	80	80	11	11	1,139	-
<b>Total:</b>	<b>262,628</b>	<b>33,496</b>	<b>263,497</b>	<b>31,694</b>	<b>3,539</b>	<b>80</b>	<b>800</b>	<b>12</b>	<b>1,870</b>	<b>-</b>
<b>SCH Debt:</b>										
2006-2014 Subtotal	2,955,842	22,154	2,982,034	13,221	44,890	-	9,779	15	8,918	-
2015 Subtotal	373,623	373,623	361,109	361,109	960	960	120	120	13,354	-
<b>Total:</b>	<b>3,329,465</b>	<b>395,777</b>	<b>3,343,143</b>	<b>374,330</b>	<b>45,850</b>	<b>960</b>	<b>9,899</b>	<b>135</b>	<b>22,272</b>	<b>-</b>
<b>SCH CAPT:</b>										
2006-2014 Subtotal	947,890	7,582	955,819	4,602	14,104	-	3,200	5	2,976	-
2015 Subtotal	133,310	133,310	128,805	128,805	338	338	44	44	4,798	-
<b>Total:</b>	<b>1,081,200</b>	<b>140,892</b>	<b>1,084,624</b>	<b>133,407</b>	<b>14,442</b>	<b>338</b>	<b>3,244</b>	<b>49</b>	<b>7,774</b>	<b>-</b>
<b>Clinic-L Total:</b>										
2006-2014 Subtotal	1,975,671	15,709	1,992,371	9,462	29,685	-	6,749	9	6,236	-
2015 Subtotal	269,794	269,793	260,684	260,684	685	685	90	90	9,705	-
<b>Total:</b>	<b>2,245,465</b>	<b>285,502</b>	<b>2,253,055</b>	<b>270,146</b>	<b>30,370</b>	<b>685</b>	<b>6,839</b>	<b>99</b>	<b>15,941</b>	<b>-</b>
<b>Cattle Elk:</b>										
2006-2014 Subtotal	352,659	155	351,603	(1)	3,398	-	4,322	25	132	-
2015 Subtotal	55,812	55,812	56,631	56,631	1,239	1,239	50	50	370	-
<b>Total:</b>	<b>408,471</b>	<b>55,967</b>	<b>408,234</b>	<b>56,630</b>	<b>4,637</b>	<b>1,239</b>	<b>4,372</b>	<b>75</b>	<b>502</b>	<b>-</b>
<b>Sheep:</b>										
2006-2014 Subtotal	709	-	709	-	-	-	-	-	-	-
2015 Subtotal	119	119	119	119	-	-	-	-	-	-
<b>Total:</b>	<b>828</b>	<b>119</b>	<b>828</b>	<b>119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Goat:</b>										
2006-2014 Subtotal	139	-	139	-	-	-	-	-	-	-
2015 Subtotal	18	18	18	18	-	-	-	-	-	-
<b>Total:</b>	<b>157</b>	<b>18</b>	<b>157</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

STATE OF NEW MEXICO  
DE BACA COUNTY  
10 YEAR TAX SCHEDULE  
YEAR ENDED JUNE 30, 2015

Agency	Property Taxes								Outstanding Tax Receivable	County Receivable at Year End
	Original Property Tax Levied	Charged in Current Year	Paid To-Date	Distribution in Current Year	To Date Added	Reporting Period Added	To Date Deleted	Reporting Period Delete		
<b>Equine Levy:</b>										
2006-2014 Subtotal	8,033	25	7,990	15	24	-	57	-	4	-
2015 Subtotal	497	497	475	475	-	-	-	-	28	-
<b>Total:</b>	<b>8,530</b>	<b>522</b>	<b>8,465</b>	<b>490</b>	<b>24</b>	<b>-</b>	<b>57</b>	<b>-</b>	<b>32</b>	<b>-</b>
<b>Dairy:</b>										
2006-2014 Subtotal	36	-	36	-	-	-	-	-	-	-
2015 Subtotal	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>36</b>	<b>-</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Swine:</b>										
2006-2014 Subtotal	30	-	30	-	-	-	-	-	-	-
2015 Subtotal	5	5	5	5	-	-	-	-	-	-
<b>Total:</b>	<b>35</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Bison:</b>										
2006-2014 Subtotal	121	-	121	-	-	-	-	-	-	-
2015 Subtotal	73	73	69	69	-	-	-	-	-	-
<b>Total:</b>	<b>194</b>	<b>73</b>	<b>190</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ratities Levy:</b>										
2006-2014 Subtotal	7	-	7	-	-	-	-	-	-	-
2015 Subtotal	2	2	2	2	-	-	-	-	-	-
<b>Total:</b>	<b>9</b>	<b>2</b>	<b>9</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DLQ Water:</b>										
2006-2014 Subtotal	-	2,687	26,210	2,462	26,658	-	225	-	225	-
2015 Subtotal	-	-	918	918	1,200	1,200	-	-	280	-
<b>Total:</b>	<b>-</b>	<b>2,687</b>	<b>27,128</b>	<b>3,380</b>	<b>27,858</b>	<b>1,200</b>	<b>225</b>	<b>-</b>	<b>505</b>	<b>-</b>
<b>FSID Maint:</b>										
2006-2014 Subtotal	1,645,196	6,939	1,642,152	4,185	4,836	-	5,128	-	2,754	-
2015 Subtotal	179,070	179,070	175,404	175,404	-	-	53	53	3,612	-
<b>Total:</b>	<b>1,824,266</b>	<b>186,009</b>	<b>1,817,556</b>	<b>179,589</b>	<b>4,836</b>	<b>-</b>	<b>5,181</b>	<b>53</b>	<b>6,366</b>	<b>-</b>
<b>FSID Sink:</b>										
2006-2014 Subtotal	499,794	2,103	498,869	1,262	1,455	-	1,538	-	840	-
2015 Subtotal	56,005	56,005	54,859	54,859	-	-	17	17	1,130	-
<b>Total:</b>	<b>555,799</b>	<b>58,108</b>	<b>553,728</b>	<b>56,121</b>	<b>1,455</b>	<b>-</b>	<b>1,555</b>	<b>17</b>	<b>1,970</b>	<b>-</b>
<b>Non-Rendition:</b>										
2006-2014 Subtotal	-	1,554	3,100	944	3,855	-	145	-	610	-
2015 Subtotal	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>1,554</b>	<b>3,100</b>	<b>944</b>	<b>3,855</b>	<b>-</b>	<b>145</b>	<b>-</b>	<b>610</b>	<b>-</b>
<b>FSID WTR MASTER:</b>										
2006-2014 Subtotal	274,770	1,651	273,935	861	819	-	865	4	790	-
2015 Subtotal	46,292	46,292	45,344	45,344	-	-	14	14	934	-
<b>Total:</b>	<b>321,062</b>	<b>47,943</b>	<b>319,279</b>	<b>46,205</b>	<b>819</b>	<b>-</b>	<b>879</b>	<b>18</b>	<b>1,724</b>	<b>-</b>
<b>Total Agency Funds</b>										
2006-2014 Subtotal	15,200,303	142,231	15,316,997	88,136	231,241	1,257	53,485	92	111,998	17,313
2015 Subtotal	1,992,812	1,992,811	1,940,780	1,940,780	-	5,409	1,094	702	-	26,951
<b>Total:</b>	<b>17,193,115</b>	<b>2,135,042</b>	<b>17,257,777</b>	<b>2,028,916</b>	<b>231,241</b>	<b>6,666</b>	<b>54,579</b>	<b>794</b>	<b>111,998</b>	<b>44,264</b>

**State of New Mexico**  
**De Baca County**  
**Schedule of Vendors Information**  
**For Purchases exceeding \$60,000 (Excluding GRT)**  
**Year Ended June 30, 2016**

<i>RFB#/RFP#</i>	<i>Type of Procurement</i>	<i>Awarded Vendor</i>	<i>\$ Amount of Awarded Contract</i>	<i>\$ Amount of Amended Contract</i>	<i>Name and Physical Address per the procurement documentation, of ALL Vendor(s) that responded</i>	<i>In-State/ Out-of-State Vendor (Y or N) (Based on Statutory Definition)</i>	<i>Was the vendor in-state and chose Veteran's preference (Y or N) For federal funds answer N/A</i>	<i>Brief Description of the Scope of Work</i>
None	None	None	None	None	None	None	None	None

## **COMPLIANCE SECTION**

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

Mr. Timothy Keller  
New Mexico State Auditor  
The Board of County Commissioners  
DeBaca County  
Fort Sumner, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the budgetary comparisons of the general fund and major special revenue funds of DeBaca County (the “County”), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplementary information, and have issued our report thereon dated October 31, 2016.

**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.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies: 2015-001, 2015-002, and 2015-005.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Responses as items 2015-003, 2015-004, 2015-007, and 2016-001.

## **Management's Responses to Findings**

Management's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. Management's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Purpose of this Report**

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

The logo for Axiom, featuring the word "Axiom" in a blue, cursive script font.

Albuquerque, New Mexico  
October 31, 2016

**STATE OF NEW MEXICO  
DE BACA COUNTY  
PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2016**

**Prior Year Audit Findings**

**Status**

2008-002 Bank Accounts	Resolved
2015-001 Information Technology	Repeated
2015-002 Treasurer's Office Segregation of duties	Repeated
2015-003 Travel and Per Diem	Repeated
2015-004 County owned vehicle policy	Repeated
2015-005 Journal entries review	Repeated
2015-006 Sheriff's Office Payroll timesheets	Resolved
2015-007 Purchasing Violations	Repeated

**Component Unit-De Baca Family Practice Clinic, Inc.**

2015-001 Late submission of audit report	Resolved
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**STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2016**

**Current Year Audit Findings**

**2015-001– Information Technology Controls – Significant Deficiency (Repeated and Modified)**

**Condition:** During our review of Information Technology (IT) Financial Reporting close procedures we noted the following weaknesses in internal controls:

- Users are not required to periodically change passwords or use special characters in their passwords;
- The computer server is not stored in a secured location and is accessible to the public during the day; and
- Financial information backups are stored in the same location as the server and kept in an unsecure location.

The County did not appear to have made progress on this matter during FY 2016.

**Criteria:** Sound internal control policies and procedures regarding the utilization of information technology are required to ensure the safeguarding of assets, the maintaining of data integrity, and for the uninterrupted continuation of the County’s ongoing operations.

**Cause:** The County does not have a comprehensive IT Policy in place.

**Effect:** The County’s financial data is more susceptible to loss from fire, water damage, or malicious attacks on either the hardware or software applications.

**Recommendation:** We recommend that the County create and implement a Disaster Recovery plan that requires the storage of backup financial data at a separate secure location. In addition the policy should require that the placement of the computer server in a secured climate controlled location that prohibits public access and limits employee access to authorized personnel only. In addition, we recommend that the County create and implement a comprehensive IT policy that should include periodic password resets, password lengths, and the use of special characters.

**Management’s Response:** De Baca County plans to purchase a secure cage to house the computer server in order to make it inaccessible to the public. The County also plans to obtain a fire proof safe to store the financial information backups. Policies and Procedures will be revised and implemented regarding the changing of passwords using special characters.

**Responsible Party/timeline for corrective action:** The Human Resources Office will be responsible for these corrective actions and we intend to have this rectified by January 31, 2017.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2016**

**2015-002- Treasurers Office Segregation of Duties – Significant Deficiency (Repeated and Modified)**

**Condition:** During our review of the Treasurer’s Office control environment we noted the following internal control weaknesses related to the improper segregation of duties or certain financial functions within the Treasurer’s Office: The same person is responsible for billing customers, collecting payments, posting payment and deposit entries, and for reconciling the bank statements.

The County did not appear to have made progress in this area due to lack of resources.

**Criteria:** Segregation of duties is a necessary attribute to safeguard an entity’s assets. State law section 6-5-2 C NMSA, 1978 states: Entities shall implement internal accounting controls designed to prevent accounting errors and violations of state and federal law and rules related to financial matters.

**Cause:** There are limited staff resources within the County Treasurer Office.

**Effect:** financial transactions are more susceptible to uncorrected errors and increase the risk of asset misappropriation.

**Recommendation:** We recommend that County implement controls within the Treasurer’s Office that restrict a person’s access to or underlying capability to perform certain functions that are incompatible from a segregation of duties viewpoint with their current job duties. If necessary, due to the limited staff resources in the Treasurer’s Office, the County might want to consider using an individual from outside of the Treasurer’s Office or from the finance department for that purpose. At a minimum, the County should segregate the billing and cash collections functions.

**Management’s Response:** The De Baca Solid Waste Facility Director will be given the opportunity to take on the responsibility of generating and disbursing the monthly DBSWF Invoices.

**Responsible Party/timeline for corrective action:** The Treasurer’s Office will be responsible for these corrective actions and we intend to have this rectified by FY 2017.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2016**

**2015-003- Travel and Per Diem – Compliance (Repeated and Modified)**

**Condition:** During our test of travel expenditure transactions we noted two instances out of five where travel was taken without prior management approval of the travel for a total of \$209.75.

The County did not appear to have corrected this issue during the fiscal year.

**Criteria:** New Mexico State Statute Section NMAC 2.42.2 and Section 10-8-1 NMSA 1978 Per Diem and Mileage Act sets limits on State and local governments on travel related costs while conducting official government business as well as other travel requirements. The County's Personnel Policy Section P. Authorized Reimbursement states in part... "An employee shall be reimbursed for authorized travel in accordance with County regulations and state law."

**Cause:** The departments in question did not follow the proper protocol for travel.

**Effect:** Personnel could be engaging in travel that is potentially unauthorized which could result in improper expenditure of public funds.

**Recommendation:** We recommend that the County update its travel reimbursement policies to be in compliance with state law. We also recommend that the County review and approve their travel policies annually to ensure that they are in compliance with state law and locally developed protocol.

**Management's Response:** De Baca County will review the policy and the corresponding statutes in order to determine what corrections are necessary.

**Responsible Party/timeline for corrective action:** The Human Resources Office will be responsible for these corrective actions and we intend to have this rectified by January 31, 2017.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2016**

**2015-004 County Owned Vehicle Use Policy – Compliance (Repeated and Modified)**

**Condition:** In 2013, the Internal Revenue Services (IRS) conducted an audit of the County's fringe benefits practices and concluded in part that the County's policy with respect to employee use of County owned vehicles for emergency on call services or for use of other official County business is in substantial compliance except that the County does not an approved written vehicle use policy.

Although the County did not resolve this issue in FY 2016, they did implement a resolution subsequent to year end to address this matter.

**Criteria:** Sound policy and procedures regarding the use of County vehicles is required to prevent the misuse of public resources and to provide proper documentation for audit purposes. Per IRS guidelines the use of County vehicles is a nontaxable working condition benefit is all of the following conditions are met:

- The employee is required as a written condition of employment to commute in the County vehicle for an Official County business reason;
- The employee's personal use of the County's vehicle is restricted by written policy to driving to and from home and work except for infrequent de Minimis or emergency occurrences;
- The employee complies with the written policy;
- The County has some reasonable method to monitor the employee's compliance with the written policy; and
- The County vehicle driven by the employee qualifies as a non-personal use vehicle, such as clearly marked police fire or public safety officer vehicle.

**Cause:** County personnel are in the process of developing a written vehicle use policy; however, the policy has not been formalized and approved by the County Commission.

**Effect:** County vehicles could be misused and County employee could be subject to additional income and related taxes under certain IRS rules and guidelines.

**Recommendation:** We recommend that the County finalized and approve its written County vehicle use policy and include the IRS criteria above in the policy. We also recommend that all County employees are trained on the new policy.

**Management's Response:** The Board of County Commissioners approved and signed the County Owned Vehicle Policy on July 26, 2016.

**Responsible Party/timeline for corrective action:** The Human Resources Office will be responsible for these corrective actions and we intend to have this rectified by FY 2017.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2016**

**2015-005 – Journal Entries Review – Significant Deficiency (Repeated and Modified)**

**Condition:** Five of five journal entries selected for testing totaling \$282,995 did not have evidence of review or approval and five journal entries did not have supporting documentation attached to the journal entry which would substantiate the appropriateness of the journal entry.

There was no evidence that any progress was made in this area during FY 2016.

**Criteria:** Sound internal control policies should include controls over the journal entry process; adjusting journal entries should include, at a minimum, supporting documentation, indication of the reason for the entry, and indication that the entry was reviewed by someone other than the person posting the entry.

**Effect:** Failure to have such a review process in place could result in misappropriation or misstatement of financial statement amounts and is also subjects the general ledger to potential fraudulent entries.

**Cause:** The County has not yet implemented a formalized process for entering journal entries into the system.

**Recommendation:** We recommend the County implement policies and procedures to ensure that journal entries are reviewed and/or approved prior to being posted into the general ledger. Or in consideration of limited staffing resources in both the finance and Treasurer’s Office, the County may want to consider having both the Financial Specialist and the County Treasurer generate monthly journal entry reports that are submitted to the County Commission at the monthly board meetings for their information.

**Management’s Response:** Management will continue to work toward refining this process to include secondary review of all manual journal entries.

**Responsible Party/timeline for corrective action:** The Finance Office and the Treasurer will be responsible for these corrective actions and we intend to have this rectified by FY 2017.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2016**

**2015-007 – Purchasing Violations – Compliance (Repeated and Updated)**

**Condition:** During our overall assessment of the County’s control environment we became aware of the following County purchases in which the County’s procurement process was not followed:

- 4 out of 40 items tested were lacking a purchase requisition and a purchase order, totaling \$3,540;
- 3 out of 40 items tested had invoices that predated the purchase order, totaling \$1,935;
- 4 out of 40 items tested did not have purchase requisitions, totaling \$2,030.

The County staff did not appear to have corrected this matter for FY 2016.

**Criteria:** The governing law of procurements for the County is the New Mexico State Procurement Code, Chapter 13, Article 1, NMSA 1978.

**Cause:** The protocol for processing cash disbursements was not adhered to on a consistent basis.

**Effect:** There is a lack of an adequate control environment at the County as it pertains to procurement of goods and services and increases the risk of the misappropriation and or fraud of public funds.

**Recommendation:** We recommend the County comply with the County’s procurement policies and procedures as established and approved by the County Commission.

**Management’s Response:** De Baca County plans to fully comply with its procurement policies and procedures.

**Responsible Party/timeline for corrective action:** Finance Office and Clerks Office/Immediately



**STATE OF NEW MEXICO  
 DE BACA COUNTY  
 SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2016**

**2016-001 Expenditures in Excess of Budget (Other Matters and Noncompliance)**

**Condition:** The County over expended its budget at the fund level in the following funds:

Fund	Excess of Expenditures Over Budgeted Amounts
Environmental GRT (202)	(3,564)
Sheriff's JPA (205)	(4,055)
Firework Donations (325)	(875)
Fairgrounds (407)	(50,805)
Health Grant (408)	(459)
TS Equipment (452)	(9,036)
Misdemeanor Compliance (412)	(2,405)

**Criteria:** Section 6-6-6 NMSA 1978 restricts local government entities from expending above the approved budget.

**Effect:** As a result, the County is not in compliance with New Mexico law, and the control established by the use of budgets has been compromised. Continued over-expenditure of budgeted balances may result in unnecessary usage of operating funds to absorb over-expenditures.

**Recommendation:** We recommend that the County monitor its budget closely and prepare budget adjustments as necessary.

**County Response:** The Treasurer will monitor the budgets more closely on a go forward basis.

**Responsible Party/timeline for corrective action:** The Treasurer will work with the Finance department to resolve and intend to have this resolved by FY 17.

**STATE OF NEW MEXICO  
DE BACA COUNTY  
EXIT CONFERENCE  
FOR THE YEAR ENDED JUNE 30, 2016**

The contents of this report were discussed in the exit conference held on October 26, 2016, with the following in attendance:

Representing De Baca County:

Adolfo Lucero	Commission Chair
Nicole Moyer	Financial Specialist
Betty Berry	Treasurer
Amanda Lucero	Human Resources Specialist
Roberta Andes	Financial Specialist

Representing Axiom:

Mark Santiago, CPA	Manager
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The financial statements were prepared with the assistance of Axiom Certified Public Accountants & Business Advisors, LLC from the books and records of De Baca County. The County's management has reviewed and approved the financial statements and related notes and they believe that their records adequately support the financial statements.